



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

# Report of the Comptroller and Auditor General of India on State Revenues for the period ended March 2024



**Government of Meghalaya**  
Report No. 2 of 2026

***REPORT OF THE COMPTROLLER AND AUDITOR GENERAL  
OF INDIA  
ON  
STATE REVENUES***

***FOR THE PERIOD ENDED MARCH 2024***

***GOVERNMENT OF MEGHALAYA  
(REPORT NO. 2 OF 2026)***



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## PREFACE

*This Report of the Comptroller and Auditor General of India on State Revenues for the period ended March 2024 has been prepared for submission to the Governor of Meghalaya under Article 151 of the Constitution of India.*

*This Report contains significant findings of audit of receipts and expenditure of major revenue earning departments under Revenue Sector conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.*

*The instances mentioned in this Report are those which came to notice in the course of test audit during the year 2023-24 as well as those which came to notice in earlier years, but could not be included in the previous Audit Reports. Instances relating to the period subsequent to 2023-24 have also been included, wherever necessary.*

*The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.*





## OVERVIEW



## OVERVIEW

The Report of the Comptroller and Auditor General of India on State Revenues for the year ended 31 March 2024 (Government of Meghalaya) contains six chapters including two Performance Audits (PAs) viz., (i) E-Way Bill System under Goods and Services Tax in Meghalaya, and (ii) Functioning of Regional Transport Offices in Meghalaya; two Subject Specific Compliance Audit Paragraphs (SSCAs) viz., (i) Department's Oversight on GST Payments and Returns Filing (Phase II), and (ii) District Mineral Foundation (DMF) Fund in Meghalaya, and four Compliance Audit Paragraphs (CAPs) relating to Taxation, Stamps & Registration and Forests & Environment Departments. The major findings are highlighted in succeeding paragraphs.

### Chapter I: General

➤ During 2023-24, the own revenues raised by the State Government (₹ 3,739.78 crore) was 21 *per cent* of the total revenue receipts (₹ 17,977.86 crore), which was higher than the revenue raised during 2022-23 (20 *per cent*). The balance 79 *per cent* of revenue receipts during 2023-24 was received from the Government of India in the form of State Share of Union taxes and duties and Grants-in-Aid from the Government of India.

(Paragraph 1.1)

➤ Review of Inspection Reports (IRs) issued up to 31 March 2024 disclosed that 2,156 paragraphs involving money value of ₹ 7,970.10 crore relating to 457 IRs remained outstanding for want of replies or due to incomplete or unacceptable replies furnished by various Government departments.

(Paragraph 1.7.1)

➤ Test check of the records of taxes on Sale, Trade, *etc.*, Stamps & Registration, State Excise, Forest Receipts, Motor Vehicles Tax and other Non-Tax Receipts conducted during the year 2023-24 revealed short/non-collection/loss of revenue, and evasion of tax amounting to ₹ 67.49 crore in 67 cases. During the year 2023-24, the departments concerned accepted short/non-collection/loss of revenue of ₹ 21.94 crore in 24 cases and recovered ₹ 26.15 crore.

(Paragraph 1.10)

### Chapter II: Taxation Department

#### *PA on E-Way Bill System under Goods and Services Tax in Meghalaya*

E-way bill transactions of the persons registered in the EWB portal pertaining to the period between 1 April 2018 and 31 March 2022 were covered in the PA on E-Way Bill (EWB) System under Goods and Services Tax (GST) with an objective to verify effectiveness of EWB system in protecting the interest of Government revenue and



efficiency of Preventive/Enforcement Formations in enforcing provisions made in respect of EWB system.

Audit identified irregularities like ineligible taxpayers under the Composition Scheme continuing to pay concessional tax rates, EWBs generated by cancelled taxpayers and nil/non-filers of GST returns, generation of multiple EWBs for same invoices, and usage of suspicious vehicles, including stolen and scrapped ones for transportation and the system allowing extension or cancellation of EWBs without providing reasons, which involved a cumulative potential revenue impact of ₹ 90.66 lakh towards tax and ₹148.49 lakh towards interest and penalty.

Audit also observed other issues like mismatch of Input Tax Credit (ITC) between GSTR-3B and GSTR-2A, mismatch between GSTR-1 and GSTR-3B and incorrectly passed on ITC without movement of goods having a potential revenue impact of ₹ 6.85 crore. With regard to Cross PAN cases, Audit observed cases of non-reporting of EWB, mismatch between GSTR-1 and GSTR-3B and between GSTR-2A and GSTR-3B having mismatch tax value of ₹ 1.99 crore. Further, there was generation of EWBs which was not reported/short reported in the GST returns involving potential revenue impact of ₹ 5.24 crore and mismatch between the NIC EWB portal for outward and inward supplies as compared with corresponding GSTR-3B and GSTR-2A of invoices exceeding ₹ 50,000.

**(Paragraph 2.3)**

**Recommendations:**

- (i) The Department may consider incorporating validation controls in the EWB system to alert the Composition Levy Scheme taxpayer as well as the departmental officer on crossing the threshold limit and while generating EWBs for inter-State supply.*
- (ii) The Department may consider incorporating suitable validation controls in the EWB system to prohibit generation of EWBs by cancelled taxpayers and take action for recovery of tax wherever applicable.*
- (iii) The Department may consider including suitable validation controls in the EWB system to prevent use of same invoices in generation of multiple EWBs.*
- (iv) The Department may prescribe guidelines for verification of EWB and scrutiny of returns of taxpayers having multiple registrations with same PAN.*

**SSCA on 'Department's Oversight on GST Payments and Returns Filing (Phase II)'**

This SSCA was undertaken with an objective of assessing the adequacy of the system in monitoring returns filing and tax payments by the taxpayers, extent of compliance and other departmental oversight functions. The audit was predominantly based on data analysis which highlighted risk areas, red flags and in some cases, rule-based deviations and logical inconsistencies in GST returns filed for the period 2018-19 to 2020-21.

The audit findings are categorised into three categories, viz., Audit of Circles, Centralised Audit and Detailed Audit. Some key findings are highlighted in the succeeding paragraphs.

- In Circle Audit, a review of four Circles disclosed that no action was taken by some Circle Officers to pursue recovery of dues against non-filers and no follow-up for issue of ASMT-13 was observed. There was inadequate follow-up on non-filing of GSTR-10 and slow pace of scrutiny of returns.
- In Centralised Audit, out of the 299 data inconsistencies identified by Audit, the Department's replies were received in 290 cases. Out of 290 cases, recovery amounting to ₹ 1.75 crore was made at the instance of Audit in 25 cases. In 44 cases, Demand Orders amounting to ₹ 17.69 crore were issued. In 113 cases, the Department needs to take further action to assess and realise the tax dues from the taxpayers wherever applicable. Further, the replies of the Department have been accepted in 108 cases. While data entry errors caused inconsistencies in four cases, action was taken prior to audit in 18 cases and in 86 cases valid explanations were provided.
- In Detailed Audit of GST returns of 20 sampled cases, the audit was limited by non-production of records. From the records produced, discrepancies were noticed relating to returns and ITC utilisation. Non-payment of interest was noticed in seven cases amounting to ₹ 11.41 lakh out of which ₹ 10.78 lakh has been recovered at the instance of Audit in six cases. In two cases, it was noticed that relevant returns were not filed, and in one case there was mismatch in ITC availment as per GSTR-3B and GSTR-2A amounting to ₹ 0.15 crore.

**(Paragraph 2.4)**

#### **Recommendations:**

- (i) *The Department should take necessary steps to speed up the process of scrutiny of returns under Section 61 of the Act before time barring of cases.*
- (ii) *The Taxation Department may strengthen internal monitoring mechanism in Circle offices and ensure that due process for cancellation of registration, issue of Notices and recovery wherever applicable is appropriately carried out.*

#### **Compliance Audit Paragraph**

Failure of the Superintendent of Taxes, Shillong (Circle II) to assess the tax return of the dealer within the time limit not only led to non-realisation of VAT but also resulted in loss of the interest accrued thereon, liable to be imposed on the defaulting dealer which ultimately resulted in a revenue loss of ₹ 8.15 crore (MVAT: ₹ 4.03 crore and Interest: ₹ 4.12 crore).

**(Paragraph 2.5.1)**

### **Chapter III: Stamps & Registration Department**

The District Registrar, Nongpoh failed to collect ₹ 1.00 crore towards stamp duty and registration fee due to wrong application of the provision of the Act, besides evasion of dues of ₹ 1.52 lakh due to under-assessment of anticipated annual royalty resulting in total revenue loss of ₹ 1.02 crore.

**(Paragraph 3.3)**

### **Chapter IV: Forests & Environment Department**

The Divisional Forest Officer (DFO), Nongstoin failed to ensure collection of royalty at the prescribed rates, resulting in short realisation of royalty to the tune of ₹ 48.91 lakh.

**(Paragraph 4.3.1)**

The Divisional Forest Officers (DFOs), Nongstoin, Williamnagar and Baghmara failed to collect Meghalaya Minor Mineral Reclamation Fund (MMMRF) levies amounting to ₹ 20.57 crore from 12 user agencies.

**(Paragraph 4.3.2)**

### **Chapter V: Mining & Geology Department**

#### ***SSCA on District Mineral Foundation (DMF) Fund in Meghalaya***

Audit highlighted systemic deficiencies in the functioning of District Mineral Foundation Trusts (DMFTs), including unclear delegation of responsibilities in the DMF Rules, 2017, non-compliance with mandatory audits and disclosure of essential documents, and failure to prepare annual plans and reports as mandated in the Rules.

From 2018-19 to 2023-24, there was a shortfall of ₹ 35.84 crore in DMF collections relative to royalty receipts. Discrepancy in the DMF collection reported by DMR and actual bank statement to the extent of ₹ 22.56 crore was noticed, besides ₹ 25.66 crore of the fund was unspent as of 31 March 2023. Fund distribution across districts was inconsistent, with both excess and shortfall in allocations.

This SSCA highlighted short/non-realisation of DMF contributions relative to the royalty collected totalling to ₹ 71.89 crore, besides non-levy of interest by the Department for delay in payment of DMF contributions by lease holders of major minerals amounting to ₹ 2.05 crore. Additionally, short payment of royalty amounting to ₹ 1.41 crore by mining lease holders of minor minerals was also noticed during the SSCA.

In the two sampled DMFTs, *i.e.*, East Khasi Hills and East Jaintia Hills, lists of areas and people directly and indirectly affected by mining activities was not maintained/updated. Further, mismanagement of DMF fund included diversion of ₹ 3.36 crore to non-PMKKKY schemes along with ₹ 1.23 crore spent on projects in areas not affected by mining activities. Additionally, ₹ 0.52 crore was spent on purchase of vehicles for office use without prior approval from the State Government,

and idle expenditure of ₹ 4.40 crore was incurred on unused infrastructure in East Jaintia Hills.

(Paragraph 5.3)

### Recommendations:

- (i) *The State Government may consider formulating a SOP clearly defining the roles and responsibilities for each functionary within the Trusts for effective performance of entrusted duties provided in the Rules. The DMR may also ensure compliance to the provisions of the Rules at the State level and in the districts to reduce the systemic deficiencies in the functioning of DMFTs in the State.*
- (ii) *DMR and the Forests & Environment Department should (i) mandate that all DMF contributions be accompanied by complete receipts including district-wise breakup, mineral type, and leaseholder details. Contributions without this information should be rejected or kept in suspense, (ii) institute a quarterly reconciliation process between reported collections and funds received in the bank accounts, (iii) issue directions holding DMR officers and DFOs accountable for lapses in verification and district-level tagging, (iv) retrospectively identify the originating districts for the ₹ 22.56 crore discrepancy and allocate these funds to the correct DMFTs, and (v) immediately reallocate the unspent ₹ 25.66 crore (up to 2022-23) based on verified district-level requirements.*
- (iii) *The DMR may (i) establish a transparent, rule-based allocation formula linked to DMF collections and district needs, (ii) conduct quarterly reconciliation of bank records and DMR statements, (iii) monitor yearly utilisation and link future releases to performance, and (iv) mandate annual submission of audited accounts by all DMFTs by 30 June of each year.*
- (iv) *The Department may (i) direct all DMFTs to prepare and maintain updated lists of areas and people directly and indirectly affected by mining activities, in accordance with Rule 5 of the DMF Rules, 2017 and PMKKKY guidelines. The list should be reviewed and updated at least once every two years, with supporting documentation and field verification, and (ii) prescribe a uniform framework and ensure that identification is conducted in consultation with local bodies, mining departments, and other stakeholders using socio-economic and environmental criteria. The updated lists should be placed before the Governing Council for approval and uploaded to the district website for public transparency.*
- (v) *The Government may direct all DMFTs to ensure that schemes proposed for DMF funding are approved strictly based on a verified and updated list of mining-affected areas and beneficiaries, as mandated under Rule 5 of the DMF Rules, 2017 and Paragraph 1(C) of the PMKKKY guidelines.*

## **Chapter VI: Transport Department**

### ***PA on Functioning of Regional Transport Offices in Meghalaya***

The Performance Audit covering the period from 2019-20 to 2023-24, dealt with aspects relating to issue of learners and driving licences, registration of vehicles, issue of permits and fitness certificates, Motor vehicle taxes, fines, penalties, cess and enforcement activities.

Audit noticed operational inefficiencies, inadequate infrastructure and weak enforcement mechanisms in the Transport Department. Issuing licenses without the required tests and sooner than the mandatory 30 days interval between the learner's license and the driving license led to the possession of licenses by individuals who may not possess the necessary driving skills. Lack of monitoring of the Driving Schools led to violations of Rule 27 of Central Motor Vehicle Rules (CMVR), 1989. Moreover, missing vehicle details in VAHAN database indicated gaps in data entry, verification, and validation processes of the DTOs.

Out of the total delays in service deliveries observed in the State, the three test-checked DTOs (Khliehriat, Mawkyrwat and Tura) accounted for 12,120 cases (24 *per cent*) of delayed learner's license issuance, 5,655 cases (23 *per cent*) of delayed permanent driving license issuance, and 1,655 cases (40 *per cent*) of delayed permanent driving license renewals.

Audit of VAHAN database revealed that 116 Government of Meghalaya vehicles with Registration Certificates (RCs) older than 15 years were still marked 'Active'. These vehicles though reflected as 'Active' in the VAHAN portal have not conducted any fitness test or paid any tax. Operating Government vehicles with expired registrations violates Rule 52A(2) of the Central Motor Vehicles (First Amendment) Rules, 2023 and indicates weak enforcement mechanisms in the State.

Registering of 854 vehicles with out-of-jurisdiction addresses is a violation of the MV Act whereas the non-registration of 522 vehicles with permanent registration not only resulted in revenue loss to the Government but was also in violation of the provision of the Act. Plying of 11,415 transport vehicles with expired permits and 12,746 transport vehicles with expired fitness certificates posed serious risks of public safety along with violations of Motor Vehicle (MV) Act and Rules. Further, the absence of designated testing grounds and Automated Testing Stations poses significant challenges in conducting practical driving tests and vehicle fitness inspections, which are vital for ensuring road safety. Due to delay in construction of the Automated Inspection and Certification (AIC) centre, the primary purpose of automated vehicle inspections and environmental compliance had not been realised.

Audit scrutiny further revealed that 201 vehicles were brought into the State of Meghalaya from neighbouring States during 2019-20 to 2023-24 without the requisite No Objection Certificates (NOCs) from their respective original States of registration. In the absence of NOCs, DTOs' verification of vehicle legitimacy is unclear. Lack of NOC raises critical concerns regarding potential instances of theft vehicle or vehicles



used in unauthorised operations being brought into the State and indicates serious lapses in internal control and oversight mechanisms within the Transport Department.

During 2019-20 to 2023-24, 1,287 vehicle thefts were reported, but the Police Department did not share the details with the Transport Department as mandated under Section 62 of the MV Act, 1988. Consequently, stolen vehicles were not flagged in VAHAN, leaving their RCs active and susceptible to fraudulent use, including illegal sale or re-registration in other jurisdictions.

Audit findings showed a revenue loss of ₹ 166.15 crore to the State Exchequer due to non-levy of MV tax, short levy of registration fee and HSRP fitment fees, non-levy of permit and fitness related fees including non-levy of various fines. Additionally, non-receipt of bank drafts sent for revalidation to State Transport Authority (STA), Assam, resulted in a further loss of ₹ 0.68 crore. The lack of effective enforcement by the Transport and Police Department also led to non-imposition of penalties worth ₹ 87.94 crore and non-collection of weighment fees amounting to ₹ 10.77 crore.

### (Paragraph 6.3)

#### **Recommendations:**

- (i). *The Department may develop an SOP for service delivery, sensitise staff for compliance, and establish a monitoring mechanism to review adherence, identify lapses, and implement corrective actions across DTOs.*
- (ii). *The Transport Department should mandate strict verification of owners' address proof during vehicle registration by implementing a standardised, auditable checklist for all DTOs, and should introduce periodic compliance audits to ensure registrations are made strictly within the jurisdiction as per Section 40 of the Motor Vehicles Act, 1988.*
- (iii). *The Department may sensitise and train the staff of DTOs on the statutory requirements related to inter-state vehicle transfers, including the mandatory procurement and verification of NOCs under Section 48 of the Motor Vehicles Act, 1988.*
- (iv). *The Department may conduct awareness programmes for taxi drivers, bus operators, truck associations, and tourist transport providers about the legal consequences of operating with expired permits and fitness.*
- (v). *The Department must ensure that the AIC centre becomes fully operational within a defined timeline and is adequately staffed, maintained, and equipped to carry out inspection and certification as envisaged under the Act and Rules. This will not only contribute to safer roads and cleaner air but also boost State revenues through sustained operations of the testing centre.*
- (vi). *The Transport Department should rectify incomplete VAHAN records, automate fee calculation based on notified rates, recover short-levied amounts, refund excess collections, and strengthen internal controls to prevent recurrence.*

- (vii). *The Department may consider implementing a system for bulk SMS or WhatsApp notifications to remind vehicle owners of permit renewals, fitness tests, and other required actions related to vehicles on the state. This would improve compliance, strengthen enforcement, besides enhancing revenue collection for the State.*
- (viii). *The Department may (i) issue demand notices to the vehicle owners for non-payment of all motor vehicle taxes and fees, and (ii) share the details of defaulting vehicle owners with the Enforcement authorities as well as the Police Department to enforce the penal provisions and recovery of dues.*



**CHAPTER – I**  
**GENERAL**





# CHAPTER – I

## GENERAL

### 1.1 Trend of Revenue Receipts

**1.1.1** The Tax and Non-Tax Revenue raised by Government of Meghalaya (GoM) during the year 2023-24, the State's share of net proceeds of divisible Union taxes and duties assigned to the State and Grants-in-Aid received from Government of India (GoI) during the year and the corresponding figures for the preceding four years are depicted in **Table 1.1**.

**Table 1.1: Trends of Revenue Receipts**

(₹ in crore)

| Sl. No. | Particulars                                   | 2019-20         | 2020-21          | 2021-22          | 2022-23          | 2023-24          |
|---------|-----------------------------------------------|-----------------|------------------|------------------|------------------|------------------|
| 1.      | <b>Revenue raised by the State Government</b> |                 |                  |                  |                  |                  |
|         | Tax Revenue                                   | 1,891.25        | 2,072.56         | 2,300.38         | 2,650.67         | 3,216.53         |
|         | Non-Tax Revenue                               | 530.11          | 523.17           | 524.58           | 456.61           | 523.25           |
|         | <b>Total</b>                                  | <b>2,421.36</b> | <b>2,595.73</b>  | <b>2,824.96</b>  | <b>3,107.28</b>  | <b>3,739.78</b>  |
| 2.      | <b>Receipts from the Government of India</b>  |                 |                  |                  |                  |                  |
|         | Share of Union taxes/ duties                  | 4,211.78        | 4,551.63         | 6,580.63         | 7,286.14         | 8,663.22         |
|         | Grants-in-aid and contributions               | 2,780.38        | 3,535.88         | 4,868.55         | 4,426.45         | 5,574.86         |
|         | <b>Total</b>                                  | <b>6,992.16</b> | <b>8,087.51</b>  | <b>11,449.18</b> | <b>11,712.59</b> | <b>14,238.08</b> |
| 3.      | <b>Total Revenue Receipts (1 &amp; 2)</b>     | <b>9,413.52</b> | <b>10,683.24</b> | <b>14,274.14</b> | <b>14,819.87</b> | <b>17,977.86</b> |
| 4.      | <b>Percentage of 1 to 3</b>                   | <b>25.72</b>    | <b>24.30</b>     | <b>19.79</b>     | <b>20.97</b>     | <b>20.80</b>     |

Source: Finance Accounts 2023-24 (Vol I), Government of Meghalaya.

It is evident from **Table 1.1** that the revenue raised by the State Government during the fiscal year 2023-24 (₹ 3,739.78 crore) was 20.36 *per cent* higher than the revenue raised during 2022-23 (₹ 3,107.28 crore) and was 20.80 *per cent* of the total Revenue Receipts (₹ 17,977.86 crore). Notably, the remaining 79.20 *per cent* of Revenue Receipts during 2023-24 was received from Government of India (GoI) in the form of State Share of Union taxes and duties and Grants-in-aid.

Total Revenue Receipts of the State increased by ₹ 3,157.99 crore (21.31 *per cent*) during 2023-24 over the preceding year. The increase was on account of increase in revenue raised by the State Government and receipts from GoI as compared to the previous year.

**1.1.2** The details of the tax revenue raised during the period 2019-20 to 2023-24 are given in **Table 1.2**.

**Table 1.2: Details of Tax Revenue Raised**

(₹ in crore)

| Head of revenue               | 2019-20         |                 | 2020-21         |                 | 2021-22         |                 | 2022-23         |                 | 2023-24         |                 | % of increase (+)/ decrease (-) in 2023-24 over 2022-23 |                  |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------------------------------------------|------------------|
|                               | BEs             | Actuals         | BEs             | Actuals         | BEs             | Actuals         | BEs             | Actuals         | BEs             | Actuals         | BEs                                                     | Actuals          |
| Sales Tax                     | 1,650.00        | 567.13          | 679.18          | 725.09          | 767.52          | 718.89          | 747.51          | 621.78          | 791.98          | 836.93          | (+) 5.95                                                | (+) 34.60        |
| State Goods & Services Tax    | --              | 909.78          | 1,219.35        | 822.81          | 489.30          | 1,117.94        | 1,316.01        | 1,477.03        | 1,785.06        | 1,723.06        | (+) 35.64                                               | (+) 16.66        |
| State Excise                  | 289.85          | 276.27          | 312.50          | 375.38          | 360.00          | 308.00          | 350.03          | 365.16          | 413.04          | 458.20          | (+) 18.00                                               | (+) 25.48        |
| Taxes on Vehicles             | 100.00          | 99.24           | 120.00          | 78.63           | 125.00          | 99.42           | 100.12          | 131.51          | 150.30          | 144.56          | (+) 50.12                                               | (+) 9.92         |
| Stamps and Registration fees  | 21.33           | 20.34           | 23.46           | 31.56           | 21.30           | 27.06           | 38.18           | 28.16           | 32.47           | 26.30           | (-) 14.96                                               | (-) 6.61         |
| Land revenue                  | 1.69            | 1.00            | 2.20            | 21.29           | 4.51            | 9.83            | 4.51            | 4.91            | 5.85            | 4.71            | (+) 29.71                                               | (-) 4.07         |
| Taxes on goods and passengers | 9.41            | 9.13            | 9.97            | 10.72           | 10.00           | 12.54           | 11.00           | 14.05           | 16.91           | 13.59           | (+) 53.73                                               | (-) 3.27         |
| Others <sup>1</sup>           | 17.52           | 8.36            | 10.32           | 7.09            | 7.80            | 6.70            | 8.04            | 8.07            | 9.05            | 9.18            | (+) 12.56                                               | (+) 13.75        |
| <b>Total</b>                  | <b>2,089.80</b> | <b>1,891.25</b> | <b>2,376.98</b> | <b>2,072.57</b> | <b>1,785.43</b> | <b>2,300.38</b> | <b>2,575.40</b> | <b>2,650.67</b> | <b>3,204.66</b> | <b>3,216.53</b> | <b>(+) 24.43</b>                                        | <b>(+) 21.35</b> |

Source: Annual Financial Statement, Government of Meghalaya.

As indicated in **Table 1.2**, the actual realisation of tax revenue during 2023-24 was ₹ 3,216.53 crore, surpassing the Budget Estimates (BEs) of ₹ 3,204.66 crore by ₹ 11.87 crore, reflecting a growth of 0.37 *per cent*. In comparison to the previous fiscal year (2022-23), there was a notable 21.35 *per cent* increase in overall tax revenue raised.

During the fiscal year 2023-24, all tax revenue heads, except for Stamps and Registration, Land Revenue, and Taxes on goods and passengers, demonstrated positive trends, exhibiting increase in tax revenue receipts ranging between 9.92 *per cent* and 34.60 *per cent*. Stamps and Registration, Land Revenue, and Taxes on goods and passengers experienced declines ranging between 4.07 *per cent* and 6.61 *per cent* when compared to the preceding year. The most noteworthy surge under tax revenue receipts was observed in Sales Tax at 34.60 *per cent* and State Excise at 25.48 *per cent*.

**1.1.3** Details of BEs and actuals on Non-Tax Revenue raised during the period 2019-20 to 2023-24 are given in **Table 1.3**.

**Table 1.3: Non-Tax Revenue Raised**

(₹ in crore)

| Head of revenue                   | 2019-20 |         | 2020-21 |         | 2021-22 |         | 2022-23 |         | 2023-24 |         | % of increase (+)/ decrease (-) in 2023-24 over 2022-23 |           |
|-----------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------------------------------------------------------|-----------|
|                                   | BEs     | Actuals | BEs     | Actuals | BEs     | Actuals | BEs     | Actuals | BEs     | Actuals | BEs                                                     | Actuals   |
| Interest receipts                 | 55.06   | 28.91   | 60.57   | 11.53   | 34.98   | 24.65   | 13.95   | 8.81    | 8.65    | 10.77   | (-) 37.99                                               | (+) 22.25 |
| Dividends and profits             | 0.21    | 0.14    | 0.23    | 0.00    | 0.16    | 0.12    | 0.18    | 0.35    | 0.33    | 0.14    | (+) 83.33                                               | (-) 60.00 |
| Non-ferrous mining and metallurgy | 320.53  | 322.84  | 400.66  | 246.44  | 449.98  | 239.78  | 500.00  | 263.38  | 500.00  | 322.82  | 0.00                                                    | (+) 22.57 |
| Forestry and wildlife             | 125.83  | 81.27   | 120.00  | 102.12  | 120.00  | 117.34  | 120.00  | 129.76  | 170.95  | 108.88  | (+) 42.46                                               | (-) 16.09 |

<sup>1</sup> It includes- Taxes on profession, Trades, callings and employment, taxes and duties on electricity and other taxes and duties on commodity and services.

| Head of revenue               | 2019-20       |               | 2020-21       |               | 2021-22       |               | 2022-23       |               | 2023-24       |               | % of increase (+)/ decrease (-) in 2023-24 over 2022-23 |                  |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------------------------------------------|------------------|
|                               | BEs           | Actuals       | BEs           | Actuals       | BEs           | Actuals       | BEs           | Actuals       | BEs           | Actuals       | BEs                                                     | Actuals          |
| Other administrative services | 7.90          | 41.30         | 8.69          | 26.98         | 21.57         | 3.73          | 32.65         | 6.33          | 7.05          | 7.22          | (-) 78.41                                               | (+) 14.06        |
| Public works                  | 18.71         | 9.78          | 20.58         | 7.05          | 11.83         | 6.34          | 8.53          | 9.86          | 10.24         | 18.44         | (+) 20.05                                               | (+) 87.02        |
| Police                        | 8.67          | 8.17          | 9.53          | 7.29          | 9.89          | 6.62          | 8.82          | 8.82          | 10.58         | 9.14          | (+) 19.95                                               | (+) 3.63         |
| Animal husbandry              | 2.75          | 1.91          | 3.03          | 1.96          | 2.31          | 2.20          | 2.54          | 1.99          | 2.82          | 1.99          | (+) 11.02                                               | 0.00             |
| Crop husbandry                | 9.45          | 2.29          | 10.40         | 2.03          | 2.77          | 2.65          | 2.46          | 2.78          | 2.95          | 3.37          | (+) 19.92                                               | (+) 21.22        |
| Other receipts <sup>2</sup>   | 51.46         | 33.50         | 56.60         | 138.23        | 40.54         | 144.12        | 41.59         | 24.55         | 29.01         | 42.87         | (-) 30.25                                               | (+) 74.62        |
| <b>Total</b>                  | <b>600.57</b> | <b>530.11</b> | <b>690.29</b> | <b>543.63</b> | <b>694.03</b> | <b>547.55</b> | <b>730.72</b> | <b>456.63</b> | <b>742.58</b> | <b>525.64</b> | <b>(+) 1.62</b>                                         | <b>(+) 15.11</b> |

Source: Finance Accounts (Vol-I) and Annual Financial Statement, Government of Meghalaya.

As indicated in **Table 1.3**, the total revenue realised under Non-Tax Receipts for the fiscal year 2023-24 amounted to ₹ 525.64 crore, which fell short of the BEs of ₹ 742.58 crore by ₹ 216.94 crore, reflecting a shortfall of 29.21 *per cent*. The shortfall in actual receipts can primarily be attributed to two heads of revenue, viz., (i) Dividends and Profits, which experienced a significant decline of 60 *per cent*, and (ii) Forestry and Wildlife, where actual receipts were lower by 16.09 *per cent* compared to receipts during 2022-23.

When comparing the fiscal year 2023-24 with the preceding year (2022-23), the BEs saw an increase of ₹ 11.86 crore (1.62 *per cent*). Despite a shortfall of 29.21 *per cent* in actual non-tax receipts compared to the BEs, the actual non-tax revenue receipts in 2023-24 showed a notable improvement, increasing by ₹ 69.01 crore, which represents a growth of 15.11 *per cent* over the previous year.

**Recommendation:** The State Government should assess its revenue collection mechanisms, particularly in areas where receipts fall short of the projected budget estimates, to identify deficiencies and implement targeted corrective measures to mitigate them.

## 1.2 Goods and Services Tax

Goods and Services Tax (GST) was implemented in the country with effect from 01 July 2017 on supply of goods or services or both. GST is concurrently administered

<sup>2</sup> It includes - (i) Public Service Commission, (ii) Jails, (iii) Stationery and Printing, (iv) Contributions and Recoveries towards Pension and Other Retirement Benefits, (v) Miscellaneous General Services, (vi) Education, Sports, Art and Culture, (vii) Medical and Public Health (viii) Water supply and sanitation, (ix) Housing, (x) Urban Development, (xi) Information and Publicity, (xii) Labour and Employment, (xiii) Social Security and Welfare, (xiv) Dairy Development, (xv) Fisheries, (xvi) Co-operation, (xvii) Other Agriculture Programmes, (xviii) Other Rural Development Programmes, (xix) North Eastern Areas, (xx) Other Special Programmes, (xxi) Minor Irrigation, (xxii) Power (xxiii) Village and small Industries, (xxiv) Road Transport, (xxv) Tourism, (xxvi) Civil supplies, (xxvii) Other General Economic Services.

by the Union (CGST) and the States (MGST) on supply within the State while Integrated Goods and Services Tax (IGST) is levied on inter-state supply of goods or services or both. In Meghalaya, GST was implemented with effect from 01 July 2017.

### 1.2.1 GST Registrations

Under GST Law, any dealer with annual turnover of ₹10 lakh or more with effect from 01 July 2017 and ₹ 20 lakh or more with effect from 01 February 2019 for North Eastern and Himalayan (NE&H) States were required to be registered in the State under the new GST law. Status of various categories of dealers registered under the State GST as on 31 March 2024 is shown in **Table 1.4** below:

**Table 1.4: Statement showing category of dealers registered under GST in Meghalaya (under State jurisdiction) as on 31 March 2024**

| Category of registrants        | No. of registrants | Percentage of total |
|--------------------------------|--------------------|---------------------|
| Normal taxpayers               | 27,616             | 90.45               |
| Composition taxpayers          | 2,142              | 7.02                |
| Tax deductors at source (TDS)  | 623                | 2.04                |
| Tax collectors at source (TCS) | 141                | 0.46                |
| Input Service Distributors     | 09                 | 0.03                |
| Others (Casual, NRTP, OIDAR)   | 0                  | 0.00                |
| <b>Total Registrants</b>       | <b>30,531</b>      | <b>100</b>          |

Source: Information furnished by the Joint Commissioner of Taxes, Meghalaya, Shillong.

From **Table 1.4**, it may be seen that as on 31 March 2024, the total number of registered dealers under the State GST were 30,531, out of which ‘normal taxpayers’ accounted for 90.45 *per cent* of the total registrants. ‘Composition taxpayers’ accounted for 7.02 *per cent* while ‘Tax deductors at source’ accounted for 2.04 *per cent*. During 2023-24, of the total registrations, 6,415 taxpayers (21.01 *per cent*) migrated from pre-GST regime, while the remaining were new registrations under the GST regime. A total of 3,495 registrations had been cancelled by the Department during 2023-24.

### 1.2.2 GST Return filing pattern (GSTR-1 and GSTR-3B)

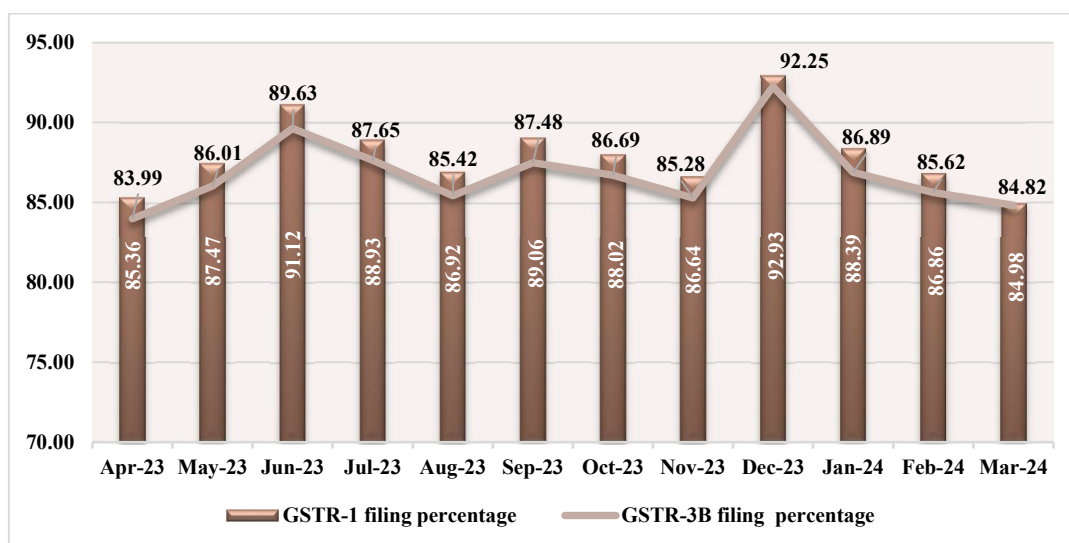
The filing of GSTR-1<sup>3</sup> and GSTR-3B<sup>4</sup> returns is mandated under Section 37 and 39(1) of the Meghalaya Goods and Services Tax (MGST) Act. The system envisages that both the returns are linked to enable the assessing officer to accurately assess the tax dues of dealers for a particular month.

The trends of filing of GSTR-1 and GSTR-3B for the period from April 2023 to March 2024, as compiled from the information furnished by the Department, have been depicted in **Chart 1.1**.

<sup>3</sup> **GSTR-1**: It is a sales return that is required to be filed by every GST registered person.

<sup>4</sup> **GSTR-3B**: It is a self-declared consolidated summary return of inward and outward supplies which is required to be filed by a registered person electronically on the GST common portal.

Chart 1.1: Month-wise percentage of Return filing (GSTR-1 and GSTR-3B)



Source: Information furnished by the Joint Commissioner of Taxes, Meghalaya, Shillong.

The chart illustrates fluctuations in the monthly return filing percentages of GSTR-1 and GSTR-3B. Both filing percentage increased in May and June 2023, with GSTR-1 increasing from 85.36 to 91.12 *per cent*, and GSTR-3B from 83.99 to 89.63 *per cent*. However, a decline began in July 2023, with GSTR-1 dropping to 86.92 *per cent* and GSTR-3B to 85.42 *per cent* in August 2023. After a brief improvement in September, both filing percentage fell again in October and November 2023, with GSTR-1 at 86.64 *per cent* and GSTR-3B at 85.28 *per cent*. The highest filing rates during 2023-24 were recorded in December 2023, at 92.93 *per cent* for GSTR-1 and 92.25 *per cent* for GSTR-3B. By March 2024, both filing percentage dropped significantly to 84.98 *per cent* for GSTR-1 and 84.82 *per cent* for GSTR-3B. Details are placed in **Appendix 1.1**.

### 1.3 Revenue from GST

GST is based on the principle of destination-based consumption taxation as against the then principle of origin-based taxation. It is a dual GST with the Centre and the States levying simultaneous tax on a common base. GST levied by the Centre is called Central GST (CGST) and that levied by the State is called State GST (SGST). Besides, an Integrated GST (IGST) is levied on inter-state supply (including stock transfers) of goods or services. The IGST is levied and collected by GoI and is apportioned between the Union and the States in the manner as may be provided by Parliament by Law on the recommendation of the GST Council.

#### 1.3.1 SGST Revenue

Scrutiny of BEs *vis-à-vis* actual receipts under SGST for five years from 2019-20 to 2023-24 revealed that there were variations between BEs as compared to the actual realisation of revenue as detailed in **Table 1.5**.

**Table 1.5: Revenue from SGST**

| (₹ in crore) |                 |          |
|--------------|-----------------|----------|
| Year         | Budget Estimate | Actuals  |
| 2019-20      | Not estimated   | 909.78   |
| 2020-21      | 1,219.35        | 822.81   |
| 2021-22      | 489.30          | 1,117.94 |
| 2022-23      | 1,316.01        | 1,477.03 |
| 2023-24      | 1,785.06        | 1,723.06 |

Source: Finance Accounts (Vol-I) and Annual Financial Statement, GoM.

From **Table 1.5** above, it may be seen that despite significant fluctuations in BEs during the years 2020-21 to 2023-24, the actual revenue collection under SGST has generally shown an upward trajectory (except for the year 2020-21).

In 2023-24, the revenue receipt from SGST amounted to ₹ 1,723.06 crore, reflecting an increase of 16.66 *per cent* when compared to the previous year (₹ 1,477.03 crore). This upward trend in revenue collection highlights growth in the SGST receipts, which is a positive performance indicator.

### 1.3.2 Apportionment of IGST

Under Section 17 of the IGST Act, apportionment of tax and settlement of funds is provided to States and IGST has to be shared between the Centre and the States in the ratio of 50:50. The provisional apportionment of IGST to Meghalaya for the years 2021-22 to 2023-24 is given in **Table 1.6**.

**Table 1.6: Apportionment of IGST**

| (₹ in crore)                                                      |           |           |           |
|-------------------------------------------------------------------|-----------|-----------|-----------|
| IGST component                                                    | 2021-22   | 2022-23   | 2023-24   |
| IGST apportioned to the State as per Section 17 of IGST Act, 2017 | 187.08    | 267.98    | 1,125.49  |
| IGST provisionally/ ad hoc apportioned to the State               | 46.61     | 35.16     | 0.00      |
| IGST cross utilised between                                       |           |           |           |
| SGST as IGST                                                      | (-) 45.95 | (-) 57.09 | (-) 71.58 |
| IGST as SGST                                                      | 582.84    | 755.01    | 1,197.07  |

Source: Information furnished by the Joint Commissioner of Taxes, Meghalaya, Shillong.

### 1.3.3 Collection of SGST from top 10 commodities/services

The detailed lists of top 10 commodities and services which contributed maximum State GST during the years 2022-23 and 2023-24 are given in **Table 1.7**.

**Table 1.7: Revenue from Top 10 commodities/Services for the year 2022-23 and 2023-24**

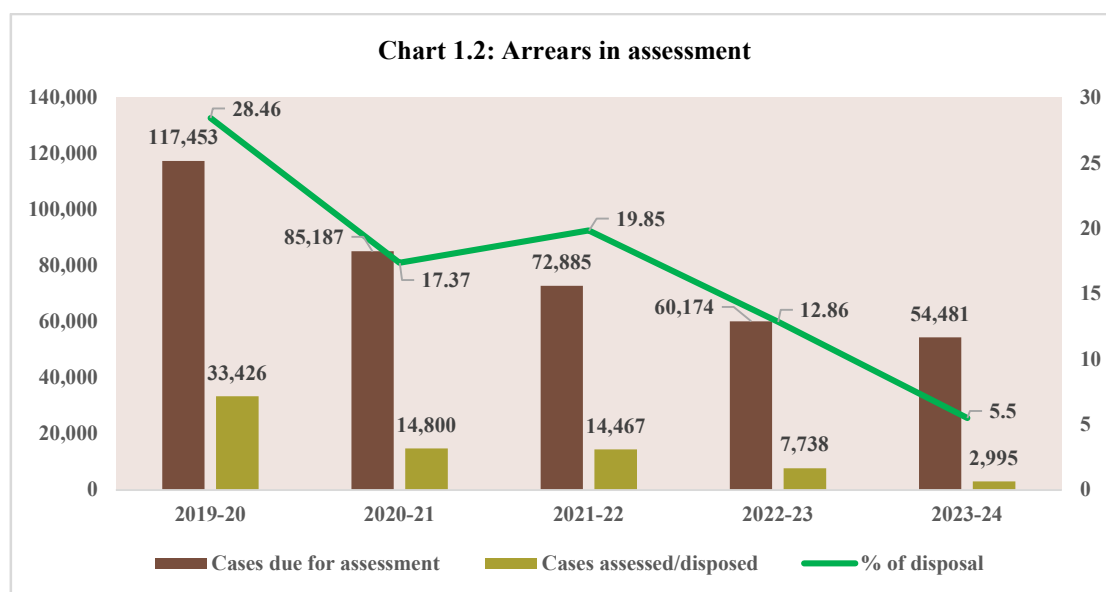
| (₹ in crore)       |                                            |        |                                            |        |
|--------------------|--------------------------------------------|--------|--------------------------------------------|--------|
| Sl. No.            | 2022-23                                    |        | 2023-24                                    |        |
|                    | Name of Commodity/ Service                 | SGST   | Name of Commodity/ Service                 | SGST   |
| <b>COMMODITIES</b> |                                            |        |                                            |        |
| 1                  | Automobiles                                | 133.44 | Lime, Cement and minerals products         | 976.32 |
| 2                  | Iron and steel and articles                | 78.28  | Iron and steel and articles                | 140.86 |
| 3                  | Lime, Cement and minerals products         | 65.03  | Minerals fuels and oils and products       | 20.17  |
| 4                  | Electrical machinery and equipment parts   | 47.07  | Machinery and mechanical appliances; parts | 19.16  |
| 5                  | Tobacco and substitutes                    | 44.95  | Electrical machinery and equipment parts   | 14.01  |
| 6                  | Machinery and mechanical appliances; parts | 35.24  | Automobiles                                | 11.14  |
| 7                  | Dairy products                             | 32.37  | Dairy products                             | 9.57   |
| 8                  | Pharmaceutical products                    | 28.12  | Pharmaceutical products                    | 8.98   |
| 9                  | Rubber & articles (Tubes and tyres)        | 20.72  | Rubber & articles (Tubes and tyres)        | 7.96   |

| Sl. No.         | 2022-23                                   |        | 2023-24                                   |        |
|-----------------|-------------------------------------------|--------|-------------------------------------------|--------|
|                 | Name of Commodity/ Service                | SGST   | Name of Commodity/ Service                | SGST   |
| 10              | Minerals fuels and oils and products      | 17.86  | Tobacco and substitutes                   | 7.77   |
| <b>SERVICES</b> |                                           |        |                                           |        |
| 1               | Construction services                     | 126.80 | Construction services                     | 144.92 |
| 2               | Communication services                    | 42.44  | Communication services                    | 68.60  |
| 3               | Support services                          | 21.76  | Support services                          | 43.48  |
| 4               | Financial services                        | 19.28  | Financial services                        | 35.16  |
| 5               | Real Estate, Leasing, Rental services     | 10.42  | Accommodation, Food and beverage services | 12.36  |
| 6               | Accommodation, Food and beverage services | 7.63   | Transport services                        | 11.31  |
| 7               | Transport services                        | 5.40   | Real Estate, Leasing, Rental services     | 8.75   |
| 8               | Other services                            | 3.68   | Other services                            | 6.41   |
| 9               | Professional services                     | 1.72   | Manufacturing services                    | 2.98   |
| 10              | Manufacturing services                    | 1.59   | Professional services                     | 2.71   |

Source: Information furnished by the Joint Commissioner of Taxes, Meghalaya, Shillong.

#### 1.4 Arrears in Assessment

The details of assessment pending at the beginning of 2019-20, along with cases that became due for assessment during the period 2019-20 to 2023-24, cases disposed of during the years and the corresponding percentage of disposal of cases under the head, 0040 – Taxes on Sale, Trade, *etc.*, are depicted in **Chart 1.2**.



Source: Information furnished by the Deputy Commissioner of Taxes, Meghalaya, Shillong.

As illustrated in **Chart 1.2**, the disposal rate of assessment cases relative to the total cases due ranged between 5.50 and 28.46 *per cent*, indicating a significantly low rate of disposal. Moreover, a matter of great significance and concern was the decreasing trend in terms of the absolute numbers of cases disposed over the period. This had led to an accumulation of assessment arrears, with a total of **51,486 cases pending** at the end of 2023-24 (**Appendix 1.2**).



**Table 1.8** presents the status of assessments, disposals and the extent of pendency during 2023-24, as reported under the jurisdiction of each Superintendent of Taxes (STs) across the various tax circles in Meghalaya.

**Table 1.8: Circle-wise status of assessment, disposal and pendency**

| STs (Circle)                            | Total cases due for assessment | Cases assessed/ disposed | % of disposal | Total tax assessed (₹ in crore) | Tax recovered (₹ in crore) | Cases pending for assessment as on 31.03.2024 |
|-----------------------------------------|--------------------------------|--------------------------|---------------|---------------------------------|----------------------------|-----------------------------------------------|
| ST, Shillong (Circle I)                 | 7,392                          | 161                      | 2.18          | 0.04                            | 0.0026                     | 7,231                                         |
| ST, Shillong (Circle II)                | 5,639                          | 370                      | 6.56          | 0.78                            | 0.52                       | 5,269                                         |
| ST, Shillong (Circle III)               | 5,621                          | 264                      | 4.70          | 1.60                            | 0.69                       | 5,357                                         |
| ST, Shillong (Circle IV)                | 31                             | 31                       | 100.00        | 0.18                            | 0.18                       | 0                                             |
| ST, Shillong (Circle V)                 | 97                             | 4                        | 4.12          | 1.15                            | 1.15                       | 93                                            |
| ST, Shillong (Circle VI)                | 8,487                          | 147                      | 1.73          | 1.40                            | 1.71 <sup>5</sup>          | 8,340                                         |
| ST, Shillong (Circle VII)               | 1,594                          | 189                      | 11.86         | 0.044                           | 0.044                      | 1,405                                         |
| ST, Shillong (Circle VIII)              | 4,930                          | 356                      | 7.22          | 1.32                            | 0.26                       | 4,574                                         |
| ST, Shillong (Circle XIII) <sup>6</sup> | 11,081                         | 182                      | 1.64          | 0.021                           | 0.017                      | 10,899                                        |
| ST, Nongpoh Circle                      | 2,445                          | 156                      | 6.38          | 84.14                           | 94.32 <sup>7</sup>         | 2,289                                         |
| ST, Nongstoin Circle                    | 1,123                          | 17                       | 1.51          | 0.00                            | 0.00                       | 1,106                                         |
| ST, Jowai Circle                        | 835                            | 315                      | 37.72         | 0.90                            | 0.86                       | 520                                           |
| ST, Khliehriat Circle                   | 4,144                          | 339                      | 8.18          | 2.09                            | 0.01                       | 3,805                                         |
| ST, Tura (Circle I)                     | 134                            | 87                       | 64.93         | 9.85                            | 8.33                       | 47                                            |
| ST, Tura (Circle II)                    | 337                            | 170                      | 50.45         | 0.00                            | 0.00                       | 167                                           |
| ST, Williamnagar Circle                 | 591                            | 207                      | 35.03         | 21.05                           | 20.92                      | 384                                           |
| <b>Total:</b>                           | <b>54,481</b>                  | <b>2,995</b>             | <b>5.50</b>   | <b>124.57</b>                   | <b>129.01</b>              | <b>51,486</b>                                 |

*Source: Information furnished by the Deputy Commissioner of Taxes, Meghalaya, Shillong.*

Analysis of the assessment activities conducted by the Superintendents of Taxes (STs) across various circles in Meghalaya during 2023-24 revealed a low overall disposal rate of only 5.50 *per cent*, with only 2,995 out of 54,481 pending cases assessed. Among the circles, ST, Shillong (Circle IV) recorded the highest disposal rate of 100 *per cent*, though the number of cases were relatively small (31 cases). Notably, relatively high disposal rates were also observed in Tura Circle I (65 *per cent*), Tura Circle II (50 *per cent*), Jowai Circle (38 *per cent*) and Williamnagar Circle (35 *per cent*), indicating better performance in these jurisdictions.

Conversely, several circles, particularly those in Shillong, reported significantly lower disposal rates, with STs, Shillong (Circle I, VI and XIII) and ST, Nongstoin Circle disposing of only two *per cent* of cases. The bulk of the assessment pendency remained concentrated in the circles under STs, Shillong, Nongpoh, Nongstoin and Khliehriat. These delays highlight the need for targeted measures to improve assessment efficiency and reduce the backlog, especially in high-pendency circles.

<sup>5</sup> Tax recovered is more than the tax assessed since the recovered amount also includes payment of demands prior to 2023-24.

<sup>6</sup> Shillong, Non- resident circle.

<sup>7</sup> Recovered amount includes tax payment and recovery of arrears.

### 1.4.1 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2024 under the head, 0040 – Taxes on Sale, Trade, *etc.*, amounted to ₹ 89.66 crore of which, ₹ 36.07 crore was outstanding for more than five years as detailed in **Table 1.9**.

**Table 1.9: Details of Arrears of Revenue Collection as on 31 March 2024**

| Head of revenue                          | Amount outstanding as on 31 March 2024 <sup>8</sup> |                          |
|------------------------------------------|-----------------------------------------------------|--------------------------|
|                                          | Total                                               | For more than five years |
| 0040 – Taxes on Sale, Trade, <i>etc.</i> | 89.66                                               | 36.07                    |

Source: Information furnished by the Deputy Commissioner of Taxes, Meghalaya, Shillong.

As seen from **Table 1.9**, recovery of ₹ 89.66 crore was pending against the principal head, which was 2.40 *per cent* of the State's own revenue collection amounting to ₹ 3,739.78 crore (Own Tax Revenue: ₹ 3,216.53 crore *plus* Non-Tax Revenue: ₹ 523.25 crore) for 2023-24. Revenue amounting to ₹ 36.07 crore (40.23 *per cent* of the total revenue arrears) was pending for recovery for more than five years which indicated that the chances of recovery were remote.

**Table 1.10** presents the position of arrears of revenue recovery under the jurisdiction of each ST across various tax circles in Meghalaya as on 31 March 2024.

**Table 1.10: Circle-wise arrears of revenue recovery during 2023-24**

| STs (Circle)                            | Arrears of revenue collection as on 31.03.2024 | Amount outstanding for more than five years | Reason for pendency                                                                                                                                   |
|-----------------------------------------|------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| ST, Shillong (Circle I)                 | 0.02                                           | 0.028                                       | Reminder, notices served but dealers failed to comply.                                                                                                |
| ST, Shillong (Circle II)                | 1.70                                           | 0.06                                        | Dealers failed to make payment on demand raised in spite of reminder notices served. Some dealers verbally appealed against assessment orders passed. |
| ST, Shillong (Circle III)               | 0.69                                           | 0.07                                        | Reminders issued but dealers did not comply.                                                                                                          |
| ST, Shillong (Circle IV)                | 0.18                                           | 0.00                                        | -                                                                                                                                                     |
| ST, Shillong (Circle V)                 | 0.02                                           | 0.01                                        | Some of the taxpayers have closed their business and they are finding it difficult to clear the dues.                                                 |
| ST, Shillong (Circle VI)                | 1.09                                           | 0.04                                        | Notices already served to the dealer for payment of arrear. Some cases have been sent to <i>bakijai</i> officer (Taxation).                           |
| ST, Shillong (Circle VII)               | 27.48                                          | 21.10                                       | Non-compliance by taxpayers.                                                                                                                          |
| ST, Shillong (Circle VIII)              | 1.05                                           | 1.05                                        | Taxpayers are untraceable. Recovery proceeding u/s 60 of MVAT Act was initiated, however, the dues could not be recovered.                            |
| ST, Shillong (Circle XIII) <sup>9</sup> | 2.61                                           | 1.50                                        | The office is doing its best to recover the arrears due.                                                                                              |
| ST, Nongpoh Circle                      | 10.84                                          | 5.21                                        | The office is doing its best to recover the arrears due.                                                                                              |

<sup>8</sup> The Department previously reported the total outstanding amount as ₹ 82.00 crore, of which ₹ 34.00 crore was shown as pending for more than five years. The Department revised this position, citing computation errors and the updated figures are presented in the **Table 1.9**.

<sup>9</sup> Shillong, Non-resident circle.

| STs (Circle)            | Arrears of revenue collection as on 31.03.2024 | Amount outstanding for more than five years | Reason for pendency                                                     |
|-------------------------|------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------------|
| ST, Nongstoin Circle    | 0.31                                           | 0.00                                        | MSL Non-functioning dealer.                                             |
| ST, Jowai Circle        | 0.01                                           | 0.00                                        | The Department is doing its best to recover the arrears due.            |
| ST, Khliehriat Circle   | 0.91                                           | 0.84                                        | The Department is doing its best to recover the arrears due.            |
| ST, Tura (Circle I)     | 8.57                                           | 5.42                                        | Mostly TDS, hence arrear is due to non-production of Treasury Challans. |
| ST, Tura (Circle II)    | 6.5                                            | 0.74                                        | Dealers did not comply with the demand notice issued.                   |
| ST, Williamnagar Circle | 27.68                                          | 0.00                                        | The Department is doing its best to recover the arrears due.            |
| <b>Total:</b>           | <b>89.66</b>                                   | <b>36.07</b>                                | <b>-</b>                                                                |

*Source: Information furnished by the Deputy Commissioner of Taxes, Meghalaya, Shillong.*

A review of circle-wise arrears of revenue collection revealed significant disparities in recovery performance. ST, Shillong (Circle VII) reported the highest amount pending for over five years at ₹ 21.10 crore (58 *per cent* of the total arrears outstanding for more than five years), primarily due to non-compliance by taxpayers to pay the dues. Tura (Circle I) also recorded a substantial long-term arrear of ₹ 5.42 crore, largely attributed to non-submission of Treasury Challans related to TDS deductions.

In Shillong (Circle VIII), ₹ 1.05 crore remained unrecovered due to taxpayers being untraceable, even after recovery proceedings under Section 60 of the MVAT Act were initiated. Further, in Shillong (Circle V), the arrears were due to the taxpayers unable to pay the arrears due to business closure.

In other circles such as Shillong (Circles I, II, III and VI) and Tura (Circle II), the reported arrears were due to lack of compliance by the taxpayers despite notices and reminders having been served on them. While in Shillong (Circle XIII, Non-resident), Nongpoh and Khliehriat Circle, the Department stated that it was doing its best to recover the arrears.

This situation highlights the need for strengthened enforcement mechanisms, enhanced follow-up procedures and more effective legal action to ensure timely recovery and prevent further accumulation of arrears.

***Recommendation:*** To improve arrears recovery, the Department may adopt a circle-wise action plan with clear timelines, prioritising high-value and long-pending cases, especially in circles such as Shillong (VII) and Tura (I). Recovery proceedings may be fast-tracked and targeted drives launched for recent arrears involving traceable but non-compliant taxpayers.

## 1.5 Pendency of Refund Cases

The MVAT Act stipulates that the interest at the rate of eight *per cent* per annum shall be paid if the refund is not processed to the dealer within 90 days from the date of any order authorising such refund. Likewise, under Section 56 of the MGST Act, the Taxation Department is obligated to pay interest at a rate of six *per cent* per annum if any tax, which has been ordered to be refunded to the applicant is not refunded within 60 days from the date of receipt of the application.

The number of refund cases under Sales Tax/ Meghalaya Value Added Tax (MVAT) and State GST pending at the beginning of the year 2023-24, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2023-24 as reported by the Department are given in **Table 1.11**.

**Table 1.11: Details of pendency of refund cases**

(₹ in crore)

| Sl. No. | Particulars                                     | 2023-24       |        |              |        |
|---------|-------------------------------------------------|---------------|--------|--------------|--------|
|         |                                                 | Sales Tax/VAT |        | State GST    |        |
|         |                                                 | No. of cases  | Amount | No. of cases | Amount |
| 1       | Claims outstanding at the beginning of the year | 14            | 13.55  | 59           | 6.30   |
| 2       | Claims received during the year                 | 07            | 1.85   | 109          | 23.36  |
| 3       | Refunds made during the year                    | 17            | 3.59   | 46           | 9.97   |
| 4       | Refunds rejected during the year                | -             | -      | 63           | 17.09  |
| 5       | Balance outstanding at the end of the year      | 04            | 11.81  | 59           | 2.60   |

Source: Information furnished by the Joint Commissioner of Taxes, Meghalaya, Shillong.

As seen from **Table 1.11** above, during 2023-24, out of 21 pending refund cases involving ₹ 15.40 crore under the Sales Tax/MVAT, 17 cases (80.95 *per cent*) involving ₹ 3.59 crore were refunded. While under the State GST, 46 cases (27.38 *per cent*) involving ₹ 9.97 crore were refunded against the total of 168 pending cases involving refund claims of ₹ 29.66 crore.

The remaining four cases involving ₹ 11.81 crore under Sales Tax/MVAT and 59 cases involving ₹ 2.60 crore under the State GST were yet to be refunded at the end of the year (March 2024).

## 1.6 Details of evasion of tax detected by Department

The cases of evasion of tax detected by the Taxation Department, cases finalised and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government. The details of evasion of tax detected during 2023-24 are given in **Table 1.12**.

**Table 1.12: Evasion of Tax Detected**

(₹ in crore)

| Sl. No. | Head of revenue              | Cases pending as on 31.03.2023 | Cases detected during 2023-24 | Total | No. of cases in which assessment/investigation completed and additional demand with penalty, etc. raised |        | No. of cases pending as on 31.03.2024 |
|---------|------------------------------|--------------------------------|-------------------------------|-------|----------------------------------------------------------------------------------------------------------|--------|---------------------------------------|
|         |                              |                                |                               |       | No. of cases                                                                                             | Amount |                                       |
|         |                              |                                |                               |       |                                                                                                          |        |                                       |
| 1.      | 0040 – Taxes on Sales, Trade | 0                              | 0                             | 0     | 0                                                                                                        | 0      | 0                                     |
| 2.      | 0006 - SGST                  | 53                             | 59                            | 112   | 69                                                                                                       | 2.67   | 43                                    |

Source: Information furnished by the Joint Commissioner of Taxes, Meghalaya, Shillong.

From **Table 1.12**, it is evident that in the fiscal year 2023-24, the Department identified 59 instances of tax evasion, bringing the total number of cases to 112, including those carried over from the previous year. Of the 112 cases, 69 were assessed/investigated, resulting in an additional demand of ₹ 2.67 crore. As of 31 March 2024, 43 cases remain unresolved.

## **1.7 Response of the Government/Department towards audit**

The succeeding paragraphs discuss the response of the Departments/Government to audit.

### **1.7.1 Position of outstanding Inspection Reports**

Upon conclusion of the audit pertaining to Government Departments and offices, the audit process yields Inspection Reports (IRs) that are subsequently disseminated to the respective heads of the offices. Additionally, copies of these reports are transmitted to their superior officers for the purpose of effecting corrective measures and ongoing monitoring. Instances of significant financial irregularities are promptly communicated to both the Heads of the Departments and the overarching governmental body for immediate attention and remedial action.

The summarised position of IRs issued during the year 2023-24, including those of previous years and their status as on 30 September 2024 are presented in **Table 1.13**:

**Table 1.13: Position of IRs<sup>10</sup>**

(₹ in crore)

| Year    | Opening balance |       |          | Addition <sup>11</sup> |      |          | Clearance <sup>12</sup> |      |        | Closing balance<br>(as on 30 September 2024) |       |          |
|---------|-----------------|-------|----------|------------------------|------|----------|-------------------------|------|--------|----------------------------------------------|-------|----------|
|         | IR              | Para  | Value    | IR                     | Para | Value    | IR                      | Para | Value  | IR                                           | Para  | Value    |
| 2019-20 | 374             | 1,647 | 3,435.27 | 55                     | 476  | 1,888.23 | 12                      | 166  | 241.04 | 417                                          | 1,957 | 5,082.46 |
| 2020-21 | 417             | 1,957 | 5,082.46 | 27                     | 223  | 1,359.64 | 7                       | 92   | 74.15  | 437                                          | 2,088 | 6,367.95 |
| 2021-22 | 437             | 2,088 | 6,367.95 | 8                      | 75   | 358.08   | 12                      | 102  | 157.90 | 433                                          | 2,061 | 6,568.13 |
| 2022-23 | 433             | 2,061 | 6,568.13 | 40                     | 193  | 2,189.70 | 16                      | 122  | 247.14 | 457                                          | 2,132 | 8,510.69 |
| 2023-24 | 457             | 2,132 | 8,510.69 | 18                     | 137  | 150.48   | 18 <sup>13</sup>        | 113  | 691.07 | 457                                          | 2,156 | 7,970.10 |

Review of IRs issued up to 31 March 2024 disclosed that 2,156 paragraphs involving money value of ₹ 7,970.10 crore relating to 457 IRs remained outstanding for want of replies or due to incomplete or unacceptable replies furnished by various Government departments.

### **1.7.2 Department wise position of outstanding Inspection Reports**

Department-wise details of IRs, audit observations pending settlement as on 31 March 2024 and the amount involved are presented in **Table 1.14**.

<sup>10</sup> Figures of opening and closing balance of outstanding IRs and paras and their money value for the years 2019-20 to 2023-24 have been updated based on reconciliation of records.

<sup>11</sup> Up to 31 March 2024.

<sup>12</sup> Up to 30 September 2024.

<sup>13</sup> Includes 17 IRs and 92 Paras (₹ 673.59 crore) pertaining to the SSCAs on, (i) Refund claims under GST, (ii) Transitional Credit under GST, and (iii) Department's oversight on GST Payments and Returns Filing (Phase-I) which have already featured in the Audit Reports for the years ending 31 March 2020, 31 March 2022 and 31 March 2023 respectively.

Table 1.14: Department-wise Outstanding IRs and paragraphs

(₹ in crore)

| Name of Department                      | Nature of receipts              | 2023-24            |                    |             |
|-----------------------------------------|---------------------------------|--------------------|--------------------|-------------|
|                                         |                                 | No. of outstanding |                    | Money Value |
|                                         |                                 | IRs                | Audit Observations |             |
| Excise, Registration, Taxation & Stamps | (a) Taxes on sales, trade, etc. | 173                | 1061               | 2,920.85    |
|                                         | (b) SGST                        | 0                  | 0                  | 0.00        |
|                                         | (c) State Excise                | 80                 | 345                | 261.55      |
|                                         | (d) Stamps & Registration       | 30                 | 61                 | 10.11       |
|                                         | (e) State Lotteries             | 0                  | 0                  | 0.00        |
| Forests & Environment                   | Forestry and wildlife           | 67                 | 351                | 845.40      |
| Transport                               | Taxes on motor vehicles         | 77                 | 206                | 1,167.64    |
| Mining and Geology                      | Mining receipts                 | 30                 | 132                | 2,764.55    |
| Total                                   |                                 | 457                | 2156               | 7970.10     |

Further, in respect of 12 out of 24 Inspection Reports (IRs) issued during 2023-24, the initial response mandated to be submitted by the heads of offices within one month from the issuance of the IRs were not received as of October 2024. The delay in addressing these IRs may be attributed to the lack of proactive measures taken by the Heads of Offices and Heads of Departments to rectify the deficiencies, omissions, and irregularities highlighted by audit within the IRs.

**Recommendation:** The Departments should take action to clear all outstanding IRs/paragraphs by furnishing replies within the prescribed time frame.

### 1.7.3 Response of the Departments to the Draft Compliance Audit Paragraphs

The draft Compliance Audit Paragraphs (CAPs) are forwarded to the Secretaries of the Departments concerned through demi-official letters drawing their attention to audit findings and requesting them to send their response within four weeks. The fact of non-receipt of replies from the Departments is invariably indicated at the end of each paragraph included in the Audit Report of the Comptroller & Auditor General of India (CAG).

The draft audit paragraphs proposed to be included in the Report of the CAG on State Revenues of the Government of Meghalaya for the year ended 31 March 2024 were forwarded to the Secretaries of the Departments concerned between August 2024 and November 2024 to which replies received from Taxation and Forests and Environment Departments have been suitably incorporated in this Report.

### 1.7.4 Follow up on Audit Reports

The internal working system of the Public Accounts Committee (PAC), notified in December 2012, laid down that after the presentation of the Report of the CAG in the Legislative Assembly, the Departments concerned should initiate action on the audit paragraphs. The Government should submit Action Taken Notes (ATNs) and Explanatory Notes (ENs) on audit paragraphs within three months of tabling of the Report, for consideration of the Committee. In spite of these provisions, the ENs on

audit paragraphs of the Reports had not been received as per the prescribed time schedule.

A total of 402 audit paragraphs, including Performance Audits (PAs), included in the Reports of the CAG for the years ended 31 March 2009 to 2022, were placed before the State Legislature between May 2010 and September 2023. The *Suo Motu* explanatory notes from the departments concerned are awaited in respect of 174 paragraphs, which constitute 43.28 *per cent* of the total audit observations (March 2024).

The PAC discussed 53 selected paragraphs<sup>14</sup> between April 2011 and March 2024 and its recommendations on 14 paragraphs were incorporated in two PAC Reports (37<sup>th</sup> and 39<sup>th</sup> Reports) for the years 2008-09 and 2009-10. However, ATNs have not been received from the Departments concerned (March 2024) in respect of 14 recommendations made by the PAC as mentioned in **Table 1.15**.

**Table 1.15: Outstanding ATNs**

| Year         | Name of the Department  | No. of ATNs awaited |
|--------------|-------------------------|---------------------|
| 2008-09      | Sales Tax               | 11                  |
| 2009-10      | Sales Tax               | 02                  |
| 2009-10      | Stamps and Registration | 01                  |
| <b>Total</b> |                         | <b>14</b>           |

*Source: 37<sup>th</sup> and 39<sup>th</sup> Reports of the PAC of Meghalaya for the years 2008-09 and 2009-10.*

## **1.8 Analysis of the mechanism for dealing with the issues raised by audit**

In order to analyse the effectiveness of the system for addressing the issues highlighted in the IRs/Audit Reports by the departments/Government, action taken on the paragraphs included in the Audit Reports of the last five years on Stamps & Registration Department had been evaluated and results were included in this Audit Report. No Performance Audit of the Department had been conducted in the last five years.

### **1.8.1 Position of Inspection Reports of Stamps & Registration Department**

The summarised position of IRs issued during the last five years, paragraphs included in these reports and their status in respect of Stamps & Registration Department as on 30 September 2024 are presented in **Table 1.16**.

**Table 1.16: Position of Inspection Reports of Stamps & Registration Department**

(₹ in crore)

| Year    | Opening balance |      |       | Addition |      |       | Clearance |      |       | Closing balance |      |       |
|---------|-----------------|------|-------|----------|------|-------|-----------|------|-------|-----------------|------|-------|
|         | IR              | Para | Value | IR       | Para | Value | IR        | Para | Value | IR              | Para | Value |
| 2019-20 | 24              | 45   | 16.25 | 3        | 9    | 0.67  | 0         | 3    | 12.72 | 27              | 51   | 4.20  |
| 2020-21 | 27              | 51   | 4.20  | 0        | 0    | 0.00  | 2         | 8    | 1.29  | 25              | 43   | 2.91  |
| 2021-22 | 25              | 43   | 2.91  | 0        | 0    | 0.00  | 0         | 3    | 0.59  | 25              | 40   | 2.32  |
| 2022-23 | 25              | 40   | 2.32  | 2        | 8    | 0.86  | 2         | 10   | 0.09  | 25              | 38   | 3.09  |
| 2023-24 | 25              | 38   | 3.09  | 5        | 23   | 7.02  | 0         | 0    | 0     | 30              | 61   | 10.11 |

<sup>14</sup> Pertaining to the Audit Reports for the years 2008-09, 2009-10, 2013-14, 2016-17 and 2017-18.



As illustrated in **Table 1.16**, the clearance rate of IRs/Paras was significantly low. As on September 2024, 30 IRs and 61 Paras with collective objections valued at ₹ 10.11 crore, remain pending for clearance.

It is imperative that the Stamps & Registration Department takes prompt and decisive action to address the outstanding Inspection Reports and enhance the clearance rate.

### 1.8.2 Recovery in respect of Accepted Cases

The status of paragraphs pertaining to the Stamps & Registration Department included in the Audit Reports of the last five years, those accepted by the Department and the amount recovered as on 31 March 2024 are mentioned in **Table 1.17**.

**Table 1.17: Status of recovery of accepted cases**

| Year of Audit Report | No. of paragraphs |             | No. of paragraphs |             | Amount recovered during the year |
|----------------------|-------------------|-------------|-------------------|-------------|----------------------------------|
|                      | Included          | Money Value | Accepted          | Money Value |                                  |
| 2018-19              | 1                 | 0.39        | --                | --          | 0.22                             |
| 2019-20              | Nil               | Nil         | --                | --          | Nil                              |
| 2020-21              | Nil               | Nil         | --                | --          | Nil                              |
| 2021-22              |                   |             |                   |             |                                  |
| 2022-23              | 1                 | 0.34        | --                | --          | Nil                              |
| <b>Total</b>         | <b>2</b>          | <b>0.73</b> | --                | --          | <b>0.22</b>                      |

Source: Reports of the C&AG of India (Revenue Sector) for the years ended 31 March 2019 to 31 March 2023.

In summary, the data presented in **Table 1.17** highlights a notable challenge in the Stamps & Registration Department's recovery efforts over the last five years (2019-2023). Despite a total value of ₹ 0.73 crore identified for recovery, only ₹ 0.22 crore (30.14 *per cent*) has been recovered. This disparity suggests a need to enhance recovery mechanisms to ensure more effective fiscal outcomes and to mitigate financial losses for the Stamps & Registration Department.

## 1.9 Audit Planning

Offices within various departments are classified into high, medium, and low-risk units, taking into consideration factors such as revenue position, historical trends of audit observations, and other relevant parameters. The formulation of the annual audit plan is based on risk analysis, which encompasses critical aspects of government revenues and tax administration, drawing insights from sources like budget speeches, white papers on State Finances, reports from the Finance Commission (State and Central), recommendations of the Taxation Reforms Committee, statistical evaluation of revenue earnings over the past five years, features of tax administration, audit coverage, and its impact during the last five years.

During the year 2023-24, out of 165 auditable units, 24 units were audited (15 *per cent*).

### 1.10 Results of Audit

#### 1.10.1 Position of local audits conducted during the year 2023-24

Test check of the records of taxes on sale, trade, *etc.*, Stamps & Registration, State Excise, Forest Receipts, Motor Vehicles Tax and other Non-Tax Receipts conducted



during the year 2023-24 revealed short/non-collection/loss of revenue, and evasion of tax amounting to ₹ 67.49 crore in 67 cases, which accounted for 1.80 *per cent* of the State's Own Resources. During the year 2023-24, the departments concerned accepted short/non-collection/loss of revenue of ₹ 21.94 crore in 24 cases.

Additionally, the audit process uncovered other irregularities<sup>15</sup> pertaining to compliance issues with monetary value of ₹82.99 crore across 70 cases. Subsequently, ERTS and Forests & Environment Department accepted 18 cases amounting to ₹ 23.84 crore.

During the fiscal year 2023-24, the respective departments successfully recovered a total sum of ₹ 26.15 crore from the amounts held under audit objection pertaining to 22 cases. This encompasses amounts from objections related to years preceding 2023-24.

### **1.11 Coverage of this Report**

The audit identified significant weaknesses in the internal controls of revenue generating departments, which hindered detection of shortfalls, non-payments, tax evasion, and other irregularities, including the non-levy of taxes, fees, and royalties. Additionally, there was no effective system in place for exchange of information or coordination among departments for cross-verification of records to identify evasion of government dues. The audit also found instances of inadequate assessment of returns, misapplication of the provisions of Acts, Rules, and Government directives, among other issues.

This report contains two Performance Audits (PAs) and two Subject-Specific Compliance Audits (SSCAs), namely:

- (i) PA on E-Waybill System under Goods and Services Tax,
- (ii) PA on Functioning of Regional Transport Offices (RTOs),
- (iii) SSCA on Department's Oversight on GST Payments and Returns Filing (Phase II), and
- (iv) SSCA on District Mineral Foundation (DMF) Fund in Meghalaya.

Additionally, the report includes four Compliance Audit Paragraphs (CAPs) derived from test audits conducted by the Office of the Principal Accountant General (Audit) Meghalaya during the year 2023-24. The total financial impact identified in the aforementioned report materials stands at ₹ 563.51 crore. Paragraphs from earlier years which could not be included in the previous Audit Reports have also been included. These audit paragraphs are discussed in the succeeding chapters.

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<sup>15</sup> Production of IMFL and beer without affixing holograms, absence of land valuation for stamp duty calculation, under reporting by forest check-gates, non-submission of UCs, unadjusted advances, *etc.*



**CHAPTER – II**  
**TAXATION DEPARTMENT**



## CHAPTER – II

### TAXATION DEPARTMENT

#### 2.1 Tax Administration

The Taxation Department holds the mandate for the administration of taxes on sales, trade, *etc.*, within the State. The collection of tax is governed by the provisions of the Meghalaya Value Added Tax (MVAT) Act, 2003; the MVAT Rules, 2005; the Central Sales Tax (CST) Act, 1956; the CST Rules, 1957; the Meghalaya Sales of Petroleum and Petroleum Products (including Motor Spirit) and Lubricants Taxation (MSL) Act, 1972, *etc.* With the introduction of Goods & Services Tax (GST) on 01 July 2017, the CST Act and MVAT Act have been repealed.

The Principal Secretary/Commissioner and Secretary to the Government of Meghalaya, overseeing the Excise, Registration, Taxation, and Stamps (ERTS) Department, assumes overall charge of the Taxation Department at the Government level. Within this framework, the Commissioner of Taxes (CoT) serves as the Head of the Department and is entrusted with the administration of all taxation initiatives, which encompasses the general control and supervision of zonal offices, unit offices and staff engaged in tax collection, and to guard against evasion of taxes. In addition to these duties, the CoT is also the authority for disposing of revision petitions under all taxation acts and laws besides providing clarifications under the MVAT Act, 2003. The CoT is assisted by Additional Commissioner, Joint Commissioner of Taxes (JCT), Dy. Commissioners of Taxes (DCTs), Assistant Commissioners of Taxes (ACTs), Superintendents of Taxes (STs) and Inspectors of Taxes operating both at the Headquarters and zonal/unit levels. At the district level, the task of dealer registration, returns scrutiny, tax collection, interest and penalty imposition, issuance of road permits/declaration forms, and enforcement and supervision rests under the purview of 16 designated Superintendents of Taxes<sup>16</sup> (STs).

#### 2.2 Results of Audit

Test-check of records of two units during 2023-24 revealed loss of revenue, evasion of tax, and other irregularities in 17 cases involving an amount of ₹ 41.05 crore, as depicted in **Table 2.1**.

**Table 2.1: Results of Audit conducted during 2023-24**

| (₹ in crore) |                 |              |        |
|--------------|-----------------|--------------|--------|
| Sl. No.      | Category        | No. of Cases | Amount |
| 1.           | Loss of revenue | 01           | 0.44   |
| 2.           | Evasion of tax  | 05           | 1.29   |

<sup>16</sup> (1) ST Circle I, (2) ST Circle II, (3) ST Circle III, (4) ST Circle IV, (5) ST Circle V, (6) ST Circle VI, (7) ST Circle VII, (8) ST Circle VIII, (9) ST Williamnagar Circle, (10) ST Tura Circle I, (11) ST Jowai Circle, (12) ST Ri-Bhoi Circle (13) ST Non-resident Circle, (14) ST Nongstoin Circle, (15) ST Khliehriat Circle, and (16) ST Tura Circle II.

| Sl. No.       | Category             | No. of Cases | Amount       |
|---------------|----------------------|--------------|--------------|
| 3.            | Other irregularities | 11           | 39.32        |
| <b>Total:</b> |                      | <b>17</b>    | <b>41.05</b> |

The Department is yet to convey its acceptance of the above-mentioned cases. During the year 2023-24, recovery amounting to ₹ 0.11 crore was made at the instance of audit in respect of three cases. The recovered amount pertains to cases held under objection from years preceding 2023-24.

This chapter contains one Performance Audit (PA) and one Subject Specific Compliance Audit (SSCA) including one CAP, outlined as follows:

- (i) PA on E-Way Bill System under Goods and Services Tax in Meghalaya, with financial implication of ₹ 16.47 crore.
- (ii) SSCA on Department's Oversight on GST Payments and Returns Filing (Phase-II), with a financial impact of ₹ 108.01 crore.
- (iii) Evasion of Taxable Turnover amounting to ₹ 8.15 crore.

## **2.3 Performance Audit on E-Way Bill System under Goods and Services Tax in Meghalaya.**

### **2.3.1 Introduction**

#### **2.3.1.1 Electronic Way Bills (EWBs)**

Goods and Services Tax (GST) has been introduced with effect from 1 July 2017, subsuming a wide range of indirect taxes based on the paradigm of ‘One Nation, One Tax’. One of the intended objectives of the GST regime was to improve efficiency in the movement of goods and services by reducing process-related time delays.

Way bill was a feature present in pre-GST regime wherein movement of goods was administered through manually governed (revenue) check posts. Specified goods entering a particular State was levied an ‘Entry Tax’ which has since been subsumed under GST. Electronic-Way bill (EWB) has been introduced under GST regime which is a shift from Government-monitored tax administration model to a self-reporting model by the taxpayers. The EWB was introduced with effect from 1 April 2018 for all inter-State movement of goods having value exceeding ₹ 50,000. For the intra-State movements in Meghalaya, EWB was made mandatory with effect from 25 April 2018<sup>17</sup>. Rule 138 to 138E of Meghalaya Goods and Services Tax Rules (MGST Rules), 2017 (amended from time to time) provides for the EWB mechanism.

The key objective of EWB is to safeguard revenue. EWB is a document required for the movement of goods and designed to capture details of goods before being moved. Automation and standardisation of the entire process was intended to help check tax evasion and shore up GST collections. EWB is also designed to dissolve the non-trade barriers, so that transit time is reduced and supply chain efficiency improved.

The information on the consignment is to be furnished prior to commencement of movement of goods and generation of EWB irrespective of whether the movement is in relation to supply or for reasons other than supply.

#### **2.3.1.2 Organisational Structure**

The Principal Secretary/Commissioner and Secretary to the Government of Meghalaya, Excise, Registration, Taxation and Stamps (ERTS) Department is the overall in charge of the Taxation Department implementing the GST for State administered taxpayers across the State. The Commissioner of Taxes (CoT) is the Head of the State GST and being assisted by one Additional Commissioner of Taxes (Addl. CT), one Joint Commissioner of Taxes (JCT), two Deputy Commissioner of Taxes (DCT), four Assistant Commissioners of Taxes (ACTs) and 18 Superintendents of Taxes (SsT).

There are five Preventive units<sup>18</sup> under the CoT which perform wider anti-evasion duties, including verification of EWB. For the purpose of verification of EWB during the movement of goods by conveyance and to carry out inspection, search and seizure at the place of business

<sup>17</sup> Vide notification No. ERTS(T) 84/2017/20 dated 20 April 2018.

<sup>18</sup> Superintendent of Taxes, Enforcement Branch, Shillong, Khliehriat, Jowai, RI-Bhoi and Tura.

of taxable person and transporter, it is necessary to have mobile squads under each Preventive unit. EWB (effected for supplies) are typically accounted under the Return GSTR-1 and GSTR-4/GST-CMP-08 by the normal and composition taxpayers respectively and are required to be verified by the ST/Proper officers under each Preventive unit. The functions performed by the Proper Officers using the EWB Common Portal/Mobile App are verification of EWB, unblocking of EWB, viewing and accessing MIS reports, *etc.*

#### **2.3.1.3 Information Systems used for EWBs**

The EWB Common portal is managed by National Informatics Centre (NIC) and is integrated with the VAHAN<sup>19</sup> system of the Ministry of Road Transport & Highways, so that vehicle registration number can be validated at the time of generating EWB. FASTag system has been integrated with the EWB system with effect from 01 January 2021. On the EWB Common Portal, one-time registration of the taxpayer is required for the purpose of generation, extension, cancellation and rejection of EWB. The Proper Officers can access the EWB Portal through two means - (i) Logging into EWB Common Portal through a web browser using the login credentials provided or (ii) Logging into the GST EWB System Mobile App.

#### **2.3.1.4 Processes involved in the EWB System**

The EWB system includes various processes such as the Enrolment of the required persons in the portal, Generation of EWB, Extension, Cancellation and Rejection of the EWBs generated, *etc.* The important terminologies associated with EWB System are discussed in the following paragraphs:

##### **(i) Enrolment in the Portal**

As per the provisions of Rule 138 of the MGST Rules, 2017, every person who causes movement of goods of consignment value exceeding the prescribed limit shall generate a EWB by providing required details in GST EWB-01.

For generation of EWB GST Registered Persons, Transporters (GST Registered or Unregistered) and Citizens/Unregistered<sup>20</sup> persons are required to enrol themselves in the EWB portal by providing necessary details such as State, GSTIN, Legal Name, PAN, Mobile Number, *etc.* The transporters, who may not be registered under the GST but cause movement of goods for their clients, need to enrol on the EWB portal and get 15-digit Unique Transporter ID.

##### **(ii) Generation of EWB**

As per Rule 138 of the MGST Rules, 2017, EWB can be generated electronically by furnishing details in Part A (once submitted cannot be edited) of the Form GST EWB-01 by any of the following players:

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<sup>19</sup> 'VAHAN' is a national vehicle registry created by the Ministry of Road Transport and Highways. The main aim of VAHAN is to collate all the vehicular information available with all road transport authorities and provide citizens and regulators easy access to the same.

<sup>20</sup> With effect from 10 July 2024, an unregistered person required to generate EWB in FORM GST EWB-01, shall submit the details electronically on the common portal in FORM GST ENR- 03 either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details so furnished, a unique enrolment number shall be generated and communicated to the said person.

- the Consignor.
- the Transporter (in the case of authorisation by the Consignor or if the Consignor is an unregistered person).
- the Consignee.

Details of the consignments viz., GSTIN of Supplier, Place of Dispatch, GSTIN of Recipient, Place of delivery, Document Number, Document Date, Value of Goods, HSN Code and Reason for transportation will be available in Part-A of the EWB-01 and in Part-B, Vehicle Number for consignment by road and Transport document number will be provided. Furnishing details of vehicle number is not mandatory for intra-State/UT transactions with a distance up to 50 km in respect of the goods transported from the place of business of the consignor to the place of business of the transporter for further transportation. Consolidated EWB can be generated in Form GST EWB-02 in the case of multiple EWB generated for the multiple consignments but transported in the single vehicle.

**(iii) Bill to Ship to Transactions**

In 'Bill to Ship to' transactions, three persons are involved viz., Supplier, Buyer and Recipient. The goods are purchased by the buyer and transported from the place of supplier to the place of recipient on behalf of the buyer. In these transactions, EWB can be generated either by the Supplier or by the Buyer. Buyer orders the Supplier to supply the Goods to the Recipient on behalf of the Buyer. In this transaction, two supplies and two invoices are involved.

**(iv) Validity of EWB**

As per Rule 138(10) of the MGST Rules, 2017, the validity of the EWB depends upon the distance and the type of shipment. Validity is calculated from the date on which the EWB has been generated (relevant date) and the period of validity shall commence from the midnight of the generation of EWB.

The validity period is one day for 200 km in respect of consignment other than over dimensional cargo and one additional day for every 100 km or part thereof with effect from 29 December 2017.

**(v) Extension of EWB**

As per Proviso-3 of the Rule 138(10) of the MGST Rules, the validity of the EWB can be extended by the transporter under circumstances of an exceptional nature where the goods cannot be transported within the original validity period of the EWB after updating the details in Part B of Form GST EWB-01. Further, the validity of EWB can be extended by the Commissioner for certain categories of specified goods by notification.

**(vi) Cancellation of EWB**

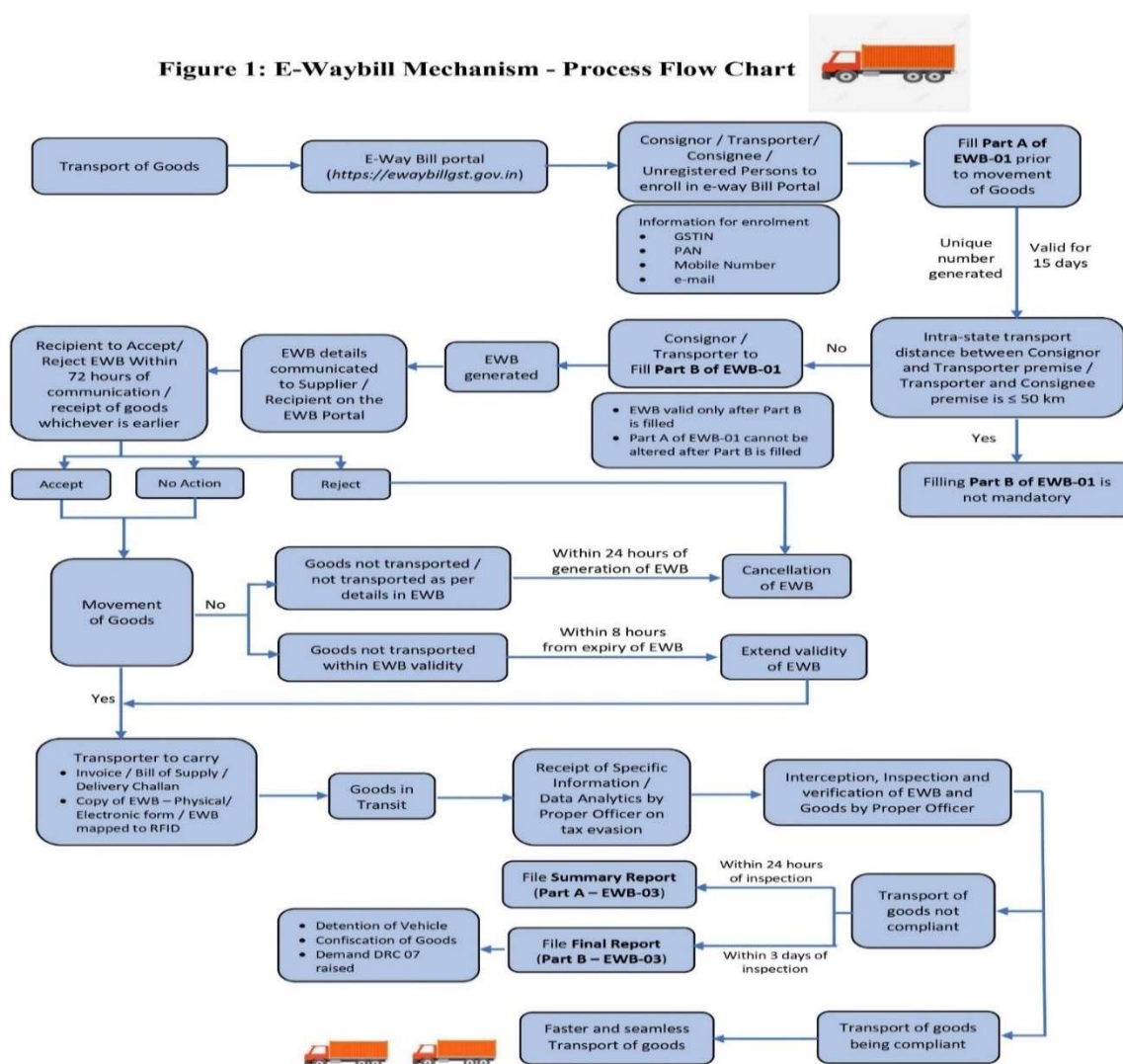
As per Rule 138(9) of the MGST Rules where an EWB is generated, the same may be cancelled electronically on the common portal within 24 hours of generation. However, an EWB cannot be cancelled if it has been verified in-transit.



### (vii) Rejection of EWB

As per Rule 138 (11) and (12) of the MGST Rules, the details of the EWB generated will be communicated electronically to the Recipient, and he is required to communicate his acceptance or rejection of the goods being transported. If the Recipient does not communicate his acceptance or rejection within 72 hours, the EWB shall be deemed to be accepted.

The entire process flow of EWB system under GST is depicted below:



## 2.3.2 Audit Objectives

This Performance Audit (PA) was carried out with the following audit objectives:

- (i) whether EWB mechanism is effective in protecting revenue interest of the Government.
- (ii) whether the Preventive/Enforcement activities of the Department in enforcing EWB provisions are efficient and effective.

### 2.3.3 Audit Criteria

The PA on EWB system under GST has been evaluated against the following audit criteria:

- Meghalaya Goods and Services Tax Act, 2017 (MGST Act).
- Meghalaya Goods and Services Tax Rules, 2017 (MGST Rules).
- Notifications/Circulars/Instructions authorised by GST Council and issued by Central Board of Indirect Taxes & Customs (CBIC) and Taxation Department, Government of Meghalaya from time to time, and
- Advisories/Standard Operating Procedures issued by NIC, CBIC and Taxation Department, Government of Meghalaya.

### 2.3.4 Audit Scope

E-way bill transactions of the persons registered in the EWB portal pertaining to the period between 1 April 2018 and 31 March 2022 were covered in the PA. An Entry Conference was held with the Taxation Department on 19 June 2024 to discuss the audit objectives, criteria and scope of the Audit. The audit was conducted between May 2024 and September 2024. The draft PA report was forwarded to the Department on 18 February 2025. The Exit Conference was held on 21 March 2025 where the audit findings were highlighted and response of the Department obtained.

Audit examined the overall performance of EWB system in the GST regime with reference to the given audit objectives. EWB data (generated) for the audit period has been extracted from GSTN and analysed. The scope of audit also involved evaluation of the preventive functions of the Department with reference to EWB, *viz.*, interception of vehicles, verification of documents, inspection of goods and action taken thereof. The movement of conveyances by roadways alone has been considered for this Audit and Railway/Airway/Seaway EWBs have been excluded from the scope of this Audit.

### 2.3.5 Audit Sampling Methodology

A risk-based approach has been attempted for this PA, as EWB generation under GST is a necessary condition to precede any movement of goods subject to the threshold limit.

The samples for Audit Objective-1 evolved based on the Key Problem Areas (KPAs)/Risk Dimensions identified. The KPAs are listed in **Appendix 2.3.1**. Under Audit Objective-1, a total of 80 EWBs pertaining to 41 taxpayers falling under five Taxation Circles<sup>21</sup> were selected for examination based on risk analysis and to cover all the KPAs relevant for Meghalaya. Besides these sampled 80 EWBs, another five EWBs pertaining to five taxpayers (including one taxpayer already featuring in the sample of 41 taxpayers) where both the consignor and the consignee were shown to have the same PAN, falling under four Taxation Circles<sup>22</sup> were also selected. The sample therefore comprised 45 unique taxpayers. Further, where discrepancies were noticed in EWBs of any selected taxpayer, all EWBs of such taxpayers

<sup>21</sup> Circles II of Shillong, VIII of Shillong, Ri Bhoi, Khliehriat, and Nongstoin.

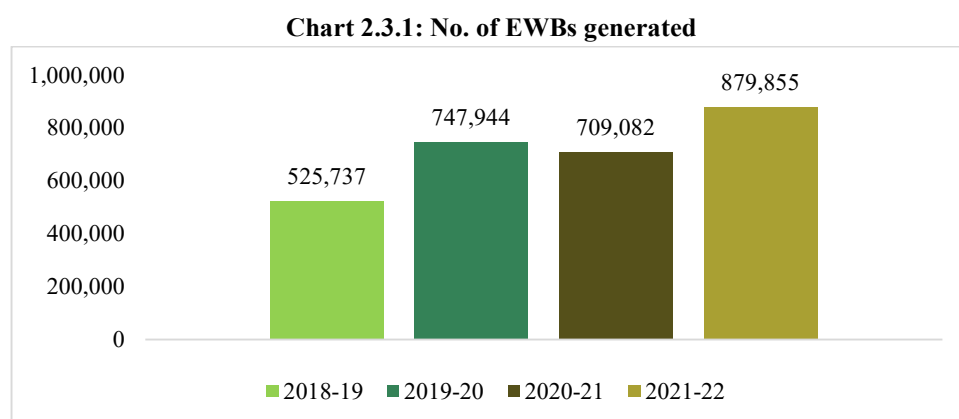
<sup>22</sup> Circles II, of Shillong, VI of Shillong, VIII of Shillong and Williamnagar.

were reviewed for verifying compliance.

Under Audit Objective-2, Audit evaluated the problems associated with enforcement/preventive activities viz., operational preparedness, effectiveness of anti-evasion measures and Intra-Department and Inter-Department coordination. For Audit Objective-2, three out of five preventive units were selected based on stratified sampling method<sup>23</sup>. A total of 50 booked cases were selected from the three preventive units<sup>24</sup>.

### 2.3.6 Trends and Insights of EWB data

The trend on usage of EWBs with reference to number of EWBs generated and the value involved during the period from 2018-19 to 2021-22 is given in the chart below:



Source: Information provided by the Department

During 2018-19 to 2021-22, a total of 28.63 lakh EWBs were generated by the taxpayers under the State jurisdiction. From Chart 1 above, it could be seen that the number of EWBs generated by the taxpayers under the State GST during 2018-19 to 2021-22 indicated a positive trend in the generation of EWBs, despite a brief setback in 2020-21. An overall increase of 67 per cent in EWBs was seen in 2021-22, from 5.26 lakh in 2018-19 to 8.80 lakh in 2021-22.

### 2.3.7 Scope limitation due to non-production of records

Section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) (CAG's DPC) Act 1971 lays down the Audit Mandate of the CAG regarding Audit of receipts. Further, Section 18(2) of the CAG's DPC Act 1971 imposes a statutory duty on Offices/Departments to comply with the requests for information as complete as possible and with all reasonable expedition.

During this PA, the books of accounts which includes balance sheets and trading accounts etc. of five sampled taxpayers<sup>25</sup> out of 45 taxpayers, though requisitioned by Audit were not

<sup>23</sup> Five Enforcement branches in Meghalaya were stratified into Stratum 1 and Stratum 2 based on median number of cases verified as furnished by the State Taxation Department. Using IDEA, 50 per cent (rounded off to next higher integer), two Enforcement branches from Stratum 1 and one Enforcement branch from Stratum 2 were selected.

<sup>24</sup> A total of 50 booked cases (25 booked cases from each stratum) are required to be examined. As the selected preventive units under Stratum I contains only 9 booked cases, remaining 16 booked cases are selected from the preventive unit under Stratum II.

<sup>25</sup> 1) GSTIN:1xxxxxxxxxxxxN 2) 1xxxxxxxxxxxxO 3) 1xxxxxxxxxxxxV (Khliehriat Circle) 4) 1xxxxxxxxxxxxV (Ri Bhoi Circle) and 5) 1xxxxxxxxxxxxU.

furnished, as a result of which, Audit could not analyse the cases to ascertain disclosure of all goods receipts and supplies/sales made as per the tax returns filed by the taxpayers. The jurisdiction wise non-production of the books of accounts are summarised in the table below:

**Table 2.3.1: Non-production of Books of Accounts**

| Jurisdictional Zone        | Total taxpayers | No. of taxpayers who did not produce books of accounts |
|----------------------------|-----------------|--------------------------------------------------------|
| ST, Shillong (Circle II)   | 5               | 01                                                     |
| ST, Shillong (Circle VIII) | 9               | 01                                                     |
| ST, Khliehriat Circle      | 5               | 02                                                     |
| ST, Ri Bhoi Circle         | 20              | 01                                                     |
| <b>Total</b>               | <b>39</b>       | <b>05</b>                                              |

To verify the actual delivery of goods, Audit requested additional records, specifically the goods delivery receipts, for 23 sampled EWBs pertaining to 12 taxpayers. However, the Department provided tax invoices instead of the requested goods delivery receipts for only 16 EWBs in lieu of delivery receipts. Further, the details of goods receipts/supplies and tax invoices for seven EWBs (30.43 *per cent*) were not furnished to Audit for a detailed analysis. The jurisdiction wise non-production of goods delivery receipts is summarised in the table below.

**Table 2.3.2: Non-production of delivery receipts**

| Jurisdictional Zone        | No. of taxpayers | Non-production of delivery receipts | Submission of tax invoices in lieu of delivery receipt | Non-submission of detail of goods receipts/tax invoices |
|----------------------------|------------------|-------------------------------------|--------------------------------------------------------|---------------------------------------------------------|
|                            |                  | No. of EWBs                         | No of EWBs                                             | No. of EWB                                              |
| ST, Shillong (Circle II)   | 03               | 07                                  | 01                                                     | 06                                                      |
| ST, Shillong (Circle VIII) | 02               | 04                                  | 04                                                     | Nil                                                     |
| ST, Khliehriat Circle      | 01               | 02                                  | 02                                                     | Nil                                                     |
| ST, Ri Bhoi Circle         | 06               | 10                                  | 09                                                     | 01                                                      |
| <b>Total</b>               | <b>12</b>        | <b>23</b>                           | <b>16</b>                                              | <b>07</b>                                               |

Non-production of records/partial production of records by the Department hindered Audit in carrying out proper analysis of the above sampled EWBs and taxpayers' GST returns.

### Audit Findings

Audit findings have been categorised into two broad perspectives, *viz.*, effectiveness of EWB system in protecting the revenue and the shortfalls noticed in the enforcement functions of the Department.

#### 2.3.8 Effectiveness of EWB System in protection of revenue

##### 2.3.8.1 Deficiencies and revenue impact noticed during Substantive Audit

During the audit, tax compliance by the taxpayers was verified with GST returns and other e-records relating to the taxpayers as available in the GSTN portal. Further, third party records like Annual Financial Statements, Purchase and Sales Registers, Stock Accounts were called for through the Department and checked as corroborative evidence wherever made available.

Audit attempted to ascertain whether existing systems and controls were adequate to ensure compliance with the provisions of the MGST Act relating to the EWB system. Audit noticed

23 cases of non-compliance to the provisions of the Act involving potential revenue of ₹ 90.66 lakh in tax, ₹ 92.00 lakh in penalty and ₹ 56.49 lakh in interest. The KPA-wise observations noticed are given in the table below:

**Table 2.3.3: Summary of KPAs vis- a-vis number of cases detected under each KPA**

(₹ in lakh)

| Sl. No.      | Key Problem Areas                                                       | No. of taxpayers (A taxpayer may be involved under multiple KPAs) | Value            |              |              |              |
|--------------|-------------------------------------------------------------------------|-------------------------------------------------------------------|------------------|--------------|--------------|--------------|
|              |                                                                         |                                                                   | Assessable value | Tax          | Penalty      | Interest     |
| 1            | Ineligible taxpayers continuing under Composition Scheme                | 02                                                                | 2.50             | 0.10         | -            | -            |
| 2            | Generation of EWBs by Nil-filers of GST returns                         | 03                                                                | 213.77           | 5.37         | 6.81         | 1.01         |
| 3            | Generation of EWBs by Non-filers of GST returns                         | 01                                                                | 120.00           | 21.41        | 21.41        | 11.90        |
| 4            | Generation of EWB by cancelled taxpayers                                | 01                                                                | 2.70             | 0.49         | 0.49         | 0.30         |
| 5            | Generation of EWB on the strength of same invoices                      | 04                                                                | 266.73           | 63.29        | 63.29        | 43.28        |
| 6            | Generation of EWB using risky vehicles                                  | 08                                                                | 133.37           | -            | -            | -            |
| 7            | Extension of EWB without assigning reasons                              | 02                                                                | 44.84            | -            | -            | -            |
| 8            | Cancellation of EWB without date and time and without assigning reasons | 02                                                                | 255.00           | -            | -            | -            |
| <b>Total</b> |                                                                         | <b>23</b>                                                         | <b>1038.91</b>   | <b>90.66</b> | <b>92.00</b> | <b>56.49</b> |

The audit observations pertain to 22 distinct taxpayers and are based on KPAs for conducting substantive audit. The issues noticed during the audit are discussed in the succeeding paragraphs.

#### **A. Ineligible taxpayers continuing under Composition Scheme**

In terms of Section 10 (1) of the MGST Act, 2017, a registered person whose aggregate turnover in the preceding financial year did not exceed the threshold limit<sup>26</sup> may opt to pay tax under composition scheme. Further, in terms of Section 10 (3) of the MGST Act, the option availed of by a registered person for composition scheme shall lapse with effect from the day on which his aggregate turnover during a financial year exceeds the limit specified. Section 10(2) (b) of the MGST Act, however, provides that a taxpayer shall not be eligible to opt for composition scheme, if engaged in making any Inter-State outward supplies of goods.

Further, as per Section 61 of the Act *ibid*, various returns filed by the taxpayers have to be scrutinised by the Proper Officer/ST to verify the correctness of the returns, and suitable action has to be taken on any discrepancies or inconsistencies reflected in the returns.

During the substantive audit, 80 EWBs pertaining to 45 taxpayers, falling under five taxation circles<sup>27</sup> were test-checked and it was observed that two taxpayers<sup>28</sup> under Composition Levy Scheme generated two EWBs for Inter-State outward supply of goods as detailed in the table below:

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

<sup>26</sup> Meghalaya being a Special Category State, the threshold limit per year for becoming eligible for composition scheme was ₹ 75 lakh.

<sup>27</sup> Circles II, VI and Circle VIII, Shillong, Ri Bhoi Circle, Khliehriat Circle and Nongstoin Circle.

<sup>28</sup> GSTIN 1xxxxxxxxxxxxxS, and 1xxxxxxxxxxxxx3.

**Table 2.3.4: Taxpayers under composition scheme engaged in Inter-State outward supply of goods.**

| EWB No.      | Date       | Assessable value (in ₹) | Tax (in ₹) | GSTIN of Consignor (Taxpayer) | GSTIN of Consignee |
|--------------|------------|-------------------------|------------|-------------------------------|--------------------|
| 811089879250 | 07.02.2020 | 1,50,000                | 7500       | 1xxxxxxxxxxxxxS               | 1xxxxxxxxxxxxx3    |
| 861095003088 | 12.03.2020 | 1,00,192                | -          | 1xxxxxxxxxxxxx3               | 2xxxxxxxxxxxxxQ    |

The two taxpayers were liable to pay tax at normal rate with effect from the date of effecting Inter-State supply at first instance. The composite taxpayers, however, paid tax of ₹ 0.03 lakh at the rate of one *per cent* on the inter-State supply instead of ₹ 0.13 lakh<sup>29</sup> at the normal rate resulting in non-realisation of tax of ₹ 0.10 lakh.

This was pointed out (August 2024), the reply of the Department was still awaited (March 2025).

**Recommendation 1:** *The Department may consider incorporating validation controls in the EWB system to alert the Composition Levy Scheme taxpayer as well as the departmental officer on crossing the threshold limit and while generating EWBs for inter-State supply.*

#### **B. Generation of EWBs by the taxpayers who had filed Nil Returns**

As per Section 61 of the MGST Act, 2017, various returns filed by the taxpayers have to be scrutinised by the Proper Officer/ST to verify the correctness of the returns, and suitable action has to be taken on any discrepancies or inconsistencies reflected in the returns.

As per Section 37 of the Act *ibid*, every registered person other than composition taxpayers shall furnish the details of outward supplies of goods or services or both effected during a tax period in GSTR-1 and to discharge tax liability thereon in GSTR-3B. Taxpayers who have opted composition scheme, shall pay tax in GSTR-4/GST-CMP-08.

During the substantive audit (August 2024), seven sampled EWBs out of 80 selected EWBs with taxable value of ₹ 26.59 lakh and tax implications of ₹1.33 lakh pertaining to three taxpayers out of the 45 sampled taxpayers were test-checked and it was observed that in 2019-20 and 2021-22, the taxpayers had reported 'Nil' returns in GSTR-1. The details of sampled EWBs are as under:

**Table 2.3.5.: Incorrect 'Nil' returns filed by the taxpayers**

| Sl. No. | Consignor GSTIN | EWB No.      | Date of EWB | Assessable value (in ₹) | Tax (in ₹) | Consignee GSTIN     | HSN code of goods |
|---------|-----------------|--------------|-------------|-------------------------|------------|---------------------|-------------------|
| 1       | 1xxxxxxxxxxxxX  | 871167198075 | 21.07.2021  | 4,32,600                | 21,630     | 1xxxxxxxxxxxxD      | 4401              |
| 2       | 1xxxxxxxxxxxxM  | 851153623712 | 18.04.2021  | 18,80,952               | 94,048     | Unregistered Person | 2106              |
| 3       | 1xxxxxxxxxxxx8  | 811070528712 | 25.09.2019  | 69,065                  | 3453       | 1xxxxxxxxxxxxH      | 1401              |
|         |                 | 831069883363 | 21.09.2019  | 68,798                  | 3440       |                     |                   |
|         |                 | 841070529389 | 25.09.2019  | 70,807                  | 3540       |                     |                   |
|         |                 | 851070530751 | 25.09.2019  | 68,716                  | 3436       |                     |                   |
|         |                 | 891070100262 | 23.09.2019  | 67,914                  | 3396       |                     |                   |
| Total:  |                 |              |             | 26,58,852               | 1,32,943   | -                   | -                 |

<sup>29</sup> Calculated at the minimum rate of 5 *per cent* on ₹ 2.50 lakh of the inter-State supplies made.



On further verification it was noticed that these three taxpayers had generated a total of 40 EWBs (including the seven EWBs included in the sample) between 2019-20 and 2021-22 with assessable value of ₹ 2.14 crore and analysis of the GSTR-1 and GSTR-3B returns furnished by the three taxpayers revealed non-discharge of tax liability of ₹ 5.37 lakh and consequential penalty and interest of ₹ 7.82 lakh (**Appendix 2.3.2**) as brought out below:

- (i) A taxpayer (GSTIN – 1xxxxxxxxxxxxX) under Khliehriat Circle generated nine EWBs with assessable value of ₹ 19.81 lakh during 2021-22. On scrutiny of the GSTR-1 and GSTR-3B it was noticed that the taxpayer submitted ‘nil’ returns during 2021-22 against tax liability of ₹ 0.99 lakh<sup>30</sup>. However, no demand notice was issued by the Department to the taxpayer to recover the tax due.
- (ii) A taxpayer (GSTIN - 1xxxxxxxxxxxxM) under Ri Bhoi Circle had generated eleven EWBs with assessable value of ₹ 1.81 crore during 2021-22. The taxpayer during the year 2021-22 reported total supply of ₹ 93.68 crore with tax of ₹ 4.53 crore in his GSTR-1 and GSTR-3B. Out of the eleven EWBs, five EWBs with assessable value of ₹ 74.49 lakh having tax implication of ₹ 3.72 lakh was generated by the taxpayer during April (two EWBs valuing ₹ 37.62 lakh) and May 2021 (three EWBs valuing ₹ 36.87 lakh) for supply to unregistered dealer<sup>31</sup>. However, the taxpayer had furnished ‘nil’ return in his GSTR-1 and GSTR-3B for the period April and May 2021 and did not disclose the supply of ₹ 74.49 lakh involving five EWBs made during the same period and thus failed to discharge his tax liability of ₹ 3.72 lakh.
- (iii) Another taxpayer (GSTIN 1xxxxxxxxxxxx8) under Ri Bhoi Circle generated twenty EWBs with assessable value of ₹ 13.30 lakh during 2019-20. The taxpayer submitted ‘nil’ returns during the entire period of 2019-20 against tax liability of ₹ 0.66 lakh<sup>32</sup>. However, the ST did not issue demand notice to the taxpayer to recover the tax due. The registration of the taxpayer was cancelled by the Department on 18 November 2019 as per the application submitted by the taxpayer.

Thus, failure to scrutinise and assess the taxpayers by the Department resulted in non-realisation of tax of ₹ 5.37 lakh and levy of penalty of ₹ 6.81 lakh under Section 122(1) of the MGST Act and interest of ₹ 1.01 lakh<sup>33</sup> for non-payment of tax leviable (**Appendix 2.3.2**).

On this being pointed out (August 2024), the Department stated (September and October 2024) that scrutiny notice in Form ASMT-10 was issued to two taxpayers. However, the outcome of the scrutiny was not intimated (March 2025). In respect of remaining one taxpayer, reply was not provided (March 2025).

### **C. Generation of EWBs by Non-Filers of GST Returns**

As per Section 29 of the MGST Act, the Proper Officer may cancel the registration of the taxpayer when a composition taxpayer has not furnished returns for three consecutive tax

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<sup>30</sup> Tax rate on HSN code 4401 is 5 per cent. Hence ₹ 19,80,600 x 5 per cent = ₹ 99,030.

<sup>31</sup> ITC claim is not admissible if supply is made to unregistered dealers.

<sup>32</sup> Rate of tax for HSN code 1401 is 5 per cent. Hence ₹ 1329864 x 5 per cent = ₹ 66,493.

<sup>33</sup> Calculated up to 31.03.2022 w.e.f. September 2021 being the last EWB generated.

periods; or any other registered person has not furnished returns for a continuous period of six months. Section 62 of the Act *ibid*, states that where a registered person fails to furnish the returns even after the service of a notice, the Proper Officer may proceed to assess the tax liability of the said person to the best of his judgement taking into account all the relevant material which is available or which he has gathered and issue an assessment order.

As per Section 63 of the MGST Act, 2017, where a taxable person whose registration has been cancelled; but who was liable to pay tax, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgement. Further, Section 30(1) of the Act *ibid*, states that any registered person whose registration is cancelled, may apply for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order.

Rule 138E of MGST Rules impose restrictions on persons including consignors, consignees, transporters or an E-Commerce operator or a courier agency to generate EWBs in respect of a registered person who has not filed relevant GST Returns for prescribed consecutive periods<sup>34</sup>. The blocking functionality has been enabled on the EWB Common Portal with effect from 01 December 2019.

Audit examined six EWBs<sup>35</sup> pertaining to a single taxpayer out of 80 selected EWBs (GSTIN -1xxxxxxxxxxxxK) falling under Khliehriat Circle as sample for substantive audit. It was observed that the taxpayer was registered under GST on 29 March 2018 and his registration was cancelled on 21 May 2020. The taxpayer had not filed any returns either in GSTR-1 or GSTR-3B for the entire period despite making outward supplies by generating 331<sup>36</sup> EWBs having assessable value of ₹ 1.20 crore and involving tax of ₹ 21.41 lakh. This indicated that coordination between two agencies *viz.*, EWB Common Portal and the GST Common Portal was not sufficient for effective validation controls to block the EWB generation facilities by the defaulting taxpayers. Also, the ST did not initiate action to assess the taxpayer under Sections 62 and 63 of the MGST Act and raise tax demands resulting in revenue loss to the Government. Thus, inaction of the ST has resulted in non-realisation of tax amounting to ₹ 21.41 lakh, for which penalty of ₹ 21.41 lakh and interest of ₹ 11.90<sup>37</sup> lakh is leviable.

Audit called for proof of actual despatch and delivery of goods (June 2024), to which the ST stated (June 2024) that the taxpayer is non-existent and did not file any returns for the tax period.

<sup>34</sup> Form GST-CMP-08 for two consecutive quarters in respect of persons paying tax under Section 10 of the MGST Act *ibid* and GSTR-3B for normal taxpayers for two consecutive tax periods as applicable.

<sup>35</sup>

| Sl. No.       | EWB No.      | Date       | Assessable Value (₹) |
|---------------|--------------|------------|----------------------|
| 1             | 801003488323 | 15.04.2018 | 70,000               |
| 2             | 811003488058 | 15.04.2018 | 70,000               |
| 3             | 841003492029 | 15.04.2018 | 70,000               |
| 4             | 861003492166 | 15.04.2018 | 70,000               |
| 5             | 881003492245 | 15.04.2018 | 70,000               |
| 6             | 891003488151 | 15.04.2018 | 70,000               |
| <b>Total:</b> |              |            | <b>4,20,000</b>      |

<sup>36</sup> In April 2018 (216 EWBs), May 2019 (111 EWBs) and January 2019 (four EWBs).

<sup>37</sup> Calculated from 28 February 2019 to 31 March 2022 @ 18 per cent {(Tax amount x 18 per cent) x No. of days delayed (1,127)/365}.



On this being pointed out (August 2024) the Department stated (September 2024) that notice had been issued under DRC-07. Further reply has not been furnished (March 2025).

#### **D. Generation of EWBs by cancelled taxpayers**

As per Section 63 of the MGST Act, where a taxable person whose registration has been cancelled but who was liable to pay tax, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgement. A cancelled taxpayer cannot generate EWBs, as he will be passing on ITC without filing of returns, resulting in non-payment of tax.

During the substantive audit, two EWBs<sup>38</sup> out of 80 selected EWBs involving assessable value of ₹ 2.70 lakh pertaining to a single taxpayer (GSTIN 1xxxxxxxxxxxxX) falling under Nongstoin Circle were test-checked. Audit noticed that the EWBs were generated after the effective date of cancellation (12 June 2018) of GST Registration. Even though the taxpayer had made outward supplies for ₹ 2.70 lakh, he did not discharge his tax liability. Moreover, the Department did not assess the tax liability under Section 63 of the MGST Act. This indicated system deficiency which allowed generation of EWBs by cancelled taxpayers.

On this being pointed out<sup>39</sup> (June 2024), the Department accepted (July 2024) the audit observation and opined that there was absence of integration between the EWB portal managed by NIC Karnataka and the GST portal managed by NIC, Shillong prior to September 2020. The ST further stated that the case records of the taxpayer will be taken up for scrutiny under Section 61 of the MGST Act. However, the outcome of the scrutiny had not been communicated to Audit (March 2025).

Thus, due to failure to assess the taxpayer, tax of ₹ 0.49 lakh remained unrealised. In addition, penalty amounting to ₹ 0.49 lakh under Section 122(1) of the MGST Act and interest of ₹ 0.30 lakh under Section 50(1) of the MGST Act is leviable.

**Recommendation 2:** *The Department may consider incorporating suitable validation controls in the EWB system to prohibit generation of EWBs by cancelled taxpayers and take action for recovery of tax wherever applicable.*

#### **E. Generation of multiple EWBs on the strength of same invoices**

As per Rule 46(b) of MGST Rules, 2017, a tax invoice shall be issued by the registered person containing consecutive serial number, not exceeding sixteen characters, unique for a financial year. Further, Para 5.4 of the User Manual for Taxpayers issued by the NIC, stipulates that the taxpayer while generating the EWB is required to enter the document number relating to the consignment. The document number entered in should be unique. Invoice number is the document number in respect of consignment relating to supplies. Hence, only one EWB is required to be generated based on each invoice.

Audit test checked 14 taxpayers out of 45 sampled taxpayers under Circles II and VII, Shillong, Ri Bhoi Circle and Khliehriat Circle who had generated multiple EWBs with the

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<sup>38</sup> (i) ₹ 1.35 lakh (No.8311009885077 dt. 02.07.2018), and (ii) ₹ 1.35 lakh (No.831012250981 dt. 21.07.2018).

<sup>39</sup> Vide Audit Query No.3 dated 28.06.2024

support of single invoice along with their corresponding GST returns. It was observed that 14 taxpayers were using 117 invoices with the same invoice numbers for generating 258 EWBs for the movement of goods with assessable value of ₹ 9.31 crore involving tax implication ₹ 1.92 crore (**Appendix 2.3.3**). Audit examination further revealed that four taxpayers under Circle II, Shillong and Ri Bhoi Circle did not report goods with assessable value of ₹ 2.67 crore in their GSTR-1 and did not discharge tax of ₹ 63.29 lakh. In addition, penalty equivalent to ₹ 63.29 lakh under Section 122 (1) of the MGST Act and interest of ₹ 43.28 lakh<sup>40</sup> is also leviable (**Appendix 2.3.4**).

On this being pointed out (August 2024), the Department acknowledged (September 2024) with regard to one taxpayer (GSTIN – 1xxxxxxxxxxxxxU) under Ri Bhoi Circle that the EWB was generated twice, however, attributing the same to clerical error. The reply may be seen in light of the fact that no scrutiny was conducted against the taxpayer to ascertain that there was clerical error in the generation of the EWBs. No reply was provided in the remaining three cases (March 2025).

This indicated lack of validation controls in the EWB Common Portal to restrict generation of multiple EWBs using same invoices.

**Recommendation 3:** *The Department may consider including suitable validation controls in the EWB system to prevent use of same invoices in generation of multiple EWBs.*

#### **F. Generation of EWBs for the transactions effected through suspicious vehicles**

As per Rule 138(2) of the MGST Rules, 2017, where the goods are transported by the registered person as a consignor, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the EWB in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01. Further under Rule 138 (3) of the MGST Rules, where the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the EWB shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01. Vehicle number is required to be provided in Part-B of EWB-01.

In March 2020, EWB portal has been integrated with the VAHAN system of the Ministry of Road Transport & Highways, so that vehicle registration number can be validated at the time of generating EWB.

During the substantive audit, twelve EWBs out of 80 selected EWBs involving an assessable value of ₹ 1.33 crore pertaining to eight taxpayers out of 45 sampled taxpayers falling under Circles II and VIII, Shillong, Ri Bhoi and Khliehriat Circles were identified as using suspicious vehicles such as two-wheelers, stolen vehicles and scrapped vehicles *etc.*, for transporting goods. Details are given in **Table 2.3.6**.

<sup>40</sup> Calculated up to 31.03.2022 w.e.f. September 2021 being the last EWB generated.

**Table 2.3.6: Summary of transactions effected through suspicious vehicles**

| Sl. No.      | Circle                        | Nature of vehicle                                               | No. of EWBs | No. of Taxpayer(s) | Assessable value (in ₹) | Remarks                                                                                                                                                                     |
|--------------|-------------------------------|-----------------------------------------------------------------|-------------|--------------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1            | Ri Bhoi                       | EWB generated using two-wheeler vehicles                        | 1           | 1                  | 17,55,092               | The EWB was reported in GSTR-1.                                                                                                                                             |
| 2            | Circle VIII                   | Stolen vehicles mentioned in EWB                                | 2           | 1                  | 22,97,173               | The details of outward supply could not be verified in GSTR-1.                                                                                                              |
| 3            | Circle VIII                   | Scrapped vehicles mentioned in EWB                              | 2           | 2                  | 2,86,685                | The EWB was reported in GSTR-1.                                                                                                                                             |
| 4            | Ri Bhoi                       | Vehicles whose registration has been cancelled mentioned in EWB | 2           | 2                  | 14,71,125               | The EWB was reported in GSTR-1.                                                                                                                                             |
| 5            | Circle II & Khliehriat Circle | Registration details of vehicle not found in the VAHAN database | 5           | 2                  | 75,26,681               | One EWB pertaining to one taxpayer under Circle II Shillong was reported in GSTR-1. Four EWB pertaining to one taxpayer under Khliehriat Circle was not reported in GSTR-1. |
| <b>Total</b> |                               |                                                                 | <b>12</b>   | <b>8</b>           | <b>1,33,36,756</b>      | <b>-</b>                                                                                                                                                                    |

It was noticed that in respect of six EWBs relating to six taxpayers falling under Circle II and VIII, Shillong and Ri Bhoi Circle, the corresponding outward supplies were reported in GSTR-1 return. Four EWBs having taxable value of ₹ 2.40 lakh were not reported in both GSTR-1 and GSTR-3B by one taxpayer under Khliehriat Circle. In the case of two EWBs relating to one taxpayer falling under Circle VIII, Shillong involving assessable value of ₹ 22.97 lakh, reported in GSTR-1, Audit could not verify the recipient details.

This was pointed out (August 2024), the reply of the Department was awaited (March 2025).

#### **G. Extension of EWBs without assigning reasons**

Under Rule 138(10) of the MGST Rules, validity of EWB can be extended within eight hours<sup>41</sup> from the time of its expiry under circumstances wherein the goods cannot be transported within the validity period. The validity period of an *e*-EWB or a consolidated *e*-EWB generated under the Rule *ibid* is given in **Table 2.3.7**.

**Table 2.3.7: Validity period of an *e*-EWB or a consolidated *e*-EWB**

| Sl. No. | Distance                                       | Validity period    |
|---------|------------------------------------------------|--------------------|
| 1       | Up to 100 km up to 21 December 2020            | One day            |
| 2       | For every 100 km or part thereof thereafter    | One additional day |
| 3       | Up to 200 km with effect from 22 December 2020 | One day            |
| 4       | For every 100 km or part thereof thereafter    | One additional day |

The user manual<sup>42</sup> on the EWB system prepared by NIC provides that if the user wants to extend the validity, the system prompts him to select the reason option and explain the reason in detail in the reason description/remarks field.

During the substantive audit, it was noticed that three EWBs out of 80 selected EWBs involving assessable value of ₹ 44.84 lakh of two taxpayers falling under Circle VIII, Shillong

<sup>41</sup> Inserted *vide* Notification No. 31/2019-CT, dt. 28.06-2019.

<sup>42</sup> Version 1.2 released on 26 March 2018.

and Ri Bhoi Circle were extended without specifying reasons. The illustrative cases are detailed below:

(i) A taxpayer (GSTIN 1xxxxxxxxxxxx6) falling under Circle VIII, Shillong generated one EWB No. 821164534701 on 28 June 2021 for supply of goods at a distance of 221 km and the validity period of the EWB was up to 30 June 2021. However, it was noticed that the EWB was extended twice on 30 June 2021 and on 01 July 2021 without assigning any reason. The system accepted the extension and extended the validity period of the EWB up to 02 July 2021.

(ii) Another taxpayer (GSTIN - 1xxxxxxxxxxxxY) falling under Ri Bhoi Circle generate an EWB No. 861022999424 on 12 October 2018 for supply of goods at a distance of 400 km and 1500 km and the validity period was up to 27 October 2018. The EWB was extended to 29 November 2018 without citing reasons for extension. The system accepted the extension and extended the validity period of the EWB.

Hence, it is evident that necessary validation controls are not available in NIC EWB Portal to prevent extension of EWB under specified circumstances.

This was pointed out (August 2024), the reply of the Department was awaited (March 2025).

#### **H. Cancellation of EWBs without date and time and without assigning reasons**

Under Rule 138(9) of the MGST Rules, 2017, where an EWB has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the EWB, the EWB may be cancelled electronically on the common portal within 24 hours of generation of the EWB. Further, the EWB cannot be cancelled if it has been verified in transit in accordance with Rule 138 B.

The user manual on the EWB system prepared by NIC stipulates that for cancellation of a EWB, the user needs to enter the 12-digit EWB number and select go. That particular EWB will be displayed, and after giving a suitable reason for the cancellation of EWB, the user can cancel the EWB.

During the substantive audit, it was noticed that two EWBs out of 80 selected EWBs of assessable value ₹ 2.55 crore pertaining to two taxpayers (GSTIN - 1xxxxxxxxxxxxV, and GSTIN -1xxxxxxxxxxxxU) falling under Ri Bhoi and Khliehriat Circles were cancelled without specifying the date and time and reason for such cancellation. The illustrative cases are detailed below:

- (i) A taxpayer (GSTIN - 1xxxxxxxxxxxxV) falling under Ri Bhoi Circle generated one EWB No. 861043145192 on 14 March 2019. The validity of the EWB was up to 15 March 2019. However, it was cancelled without providing the date and time and the reason for cancellation in Part-B of the EWB.
- (ii) Another taxpayer (GSTIN - 1xxxxxxxxxxxxU) falling under Khliehriat Circle generated one EWB No. 871004068055 on 27 April 2018. The validity of the EWB was 28 April 2018. However, the EWB was cancelled but the date and time as well as the reason for cancellation was not provided in Part-B of the EWB.

When this was pointed out to the Department (August 2024), the ST, Ri Bhoi Circle accepted (August 2024) the audit observations and stated that EWB generated by the taxpayer (GSTIN-1xxxxxxxxxxxxV) was cancelled and a new EWB was generated *in lieu* of the cancelled EWB on 15 March 2019. However, further details were not provided. The reply to the remaining taxpayer under Khliehriat Circle has not been furnished to Audit (March 2025).

In the absence of the date, time, and reason for the cancellation of the EWB, Audit could not ascertain how the Department ensured that EWBs were cancelled within the prescribed time period and that the goods were not actually transported. Thus, it is evident that necessary validation controls are not available in NIC EWB Portal to prevent cancellation of EWB in absence of the date, time and specifying circumstances.

## **I. Other issues**

### **(i) Mismatch of ITC between GSTR-3B and GSTR-2A**

As per Section 16 of the MGST Act, every registered person shall be entitled to take credit of input tax (ITC) charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person. Further, in terms of Sub-Section 2(e) of the said Section, the claim of ITC is subject to the condition, *inter-alia*, that the tax charged in respect of such supply has been actually paid to the Government.

Audit test checked 26 taxpayers out of 45 sampled taxpayers falling under Circles II, VI and VIII, Shillong, Khliehriat, Ri Bhoi and Nongstoin Circles to ensure the correctness of availment of ITC. It was observed that three taxpayers pertaining to Circles VIII, Shillong, Ri Bhoi and Khliehriat Circles had availed ITC of ₹ 121.88 crore against the inward supplies as per GSTR-3B.

However, Audit noticed from GSTR-2A of the taxpayers that the ITC available for them was only ₹ 117.13 crore. Hence, there is mismatch of ITC between GSTR-3B and GSTR-2A amounting to ₹ 4.75 crore (**Appendix 2.3.5**).

On this being pointed out (August 2024), however, no reply was furnished by the Department (March 2025).

### **(ii) Incorrectly passed on ITC without movement of goods**

As per Section 37 of the MGST Act, every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of Section 10 or Section 51 or Section 52 of the Act *ibid*, shall furnish the details of outward supplies of goods or services or both effected during a tax period in GSTR-1. The details provided by the suppliers in GSTR-1 will be auto-populated to the recipients of the goods in GSTR-2A to enable them to take ITC.

NIC had integrated VAHAN Database with EWB Portal to track the movement of vehicles with fast-tag database. With effect from 01 January 2021, NIC also provided movement details of the vehicles concerned (in the Map) indicating the origin and destination of all the EWBs based on the source and destination pin codes.

Out of the overall sample of 45 taxpayers, Audit had identified eight cases as having used suspicious vehicles<sup>43</sup> for transporting goods. Since the feature of providing movement details of vehicles were provided in the EWB system in January 2021, Audit reviewed the 11 EWBs generated during 2021-22 for effecting outward supplies, by these eight taxpayers pertaining to Circles II, VI and VIII, Shillong, Ri Bhoi, Khliehriat and Nongstoin Circles.

It was noticed that four<sup>44</sup> EWBs generated by taxpayers under Ri Bhoi and Khliehriat Circles, with assessable value of ₹ 1.95 crore and tax value of ₹ 11.51 lakh were reported in GSTR-1. The details of four<sup>45</sup> EWBs generated by taxpayers under Circles VIII, Shillong and Nongstoin with assessable value of ₹ 3.45 crore and tax value of ₹ 20.25 lakh could not be verified in GSTR-1. In all these eight EWBs, the vehicle movement details were not captured by the NIC EWB portal. One EWB (No. 851153623712) generated by a taxpayer under Ri Bhoi Circle, having assessable value of ₹ 18.81 lakh and tax value of ₹ 0.94 lakh was neither reported in GSTR-1 nor the vehicle movement captured in the EWB portal. Two<sup>46</sup> EWBs with assessable value of ₹ 2.45 crore and tax value of ₹ 43.56 lakh generated by taxpayers under Circles VIII, Shillong and Khliehriat were not reported in GSTR-1, but the vehicle movement details were captured in the NIC EWB portal.

Thus, with insufficient details of EWBs captured by the NIC EWB portal, the risk of raising invoices and passing of ITC without actual movement of goods cannot be ruled out. As noticed from the GSTR-1 filed by these eight taxpayers, the said transactions were reported, and ITC of ₹ 11.51 lakh was availed (**Appendix 2.3.6**).

On this being pointed out (August 2024), the Department stated (September 2024) that in respect of two EWBs having assessable value of ₹ 23.14 lakh and tax value of ₹ 1.16 lakh notice for scrutiny in Form ASMT-10 were issued. In respect of another EWB having assessable value of ₹ 2.41 crore and tax value of ₹ 43.34 lakh, it was stated that the EWB was generated for transport of goods for reconditioning, and not for supply. However, there was no evidence on record to substantiate the reply. In respect of the remaining eight EWBs, no reply was furnished (March 2025).

### (iii) Mismatch between GSTR-1 and GSTR-3B

Audit noticed that in sampled 15 taxpayers<sup>47</sup> out of 45 sampled taxpayers under Circles II, VI and VIII, Shillong, Ri Bhoi and Khliehriat, there is mismatch in the tax value reported in GSTR-1 and GSTR-3B returns. In GSTR-1, the taxpayers disclosed tax value of ₹ 160.71 crore of supplies made during 2018-19 to 2021-22. However, a cross check of GSTR-3B returns of the taxpayers revealed that a tax value of ₹ 158.72 crore was reported. Thus, there was a mismatch of tax value between GSTR-1 and GSTR-3B amounting to ₹ 1.99 crore. (**Appendix 2.3.7**).

<sup>43</sup> Key problem areas involved: (i) theft (ii) scrapped (iii) cancelled registration (iv) two wheelers.

<sup>44</sup> (i) 801198666805, (ii) 831170354323, (iii) 881155785121 and (iv) 861213924727.

<sup>45</sup> (i) 831208556367, (ii) 881208238022, (iii) 821164534701, and (iv) 881169672455.

<sup>46</sup> (i) 871167198075, and (ii) 841159501240.

<sup>47</sup> (i) 1xxxxxxxxxxxxN, (ii) 1xxxxxxxxxxxx4 and (iii) 1xxxxxxxxxxxxQ under Circle II; (iv) 1xxxxxxxxxxxxP under Circle VI; (v) 1xxxxxxxxxxxxN, (vi) 1xxxxxxxxxxxxO, (vii) 1xxxxxxxxxxxxP and (viii) 1xxxxxxxxxxxxQ under Circle VIII; (ix) 1xxxxxxxxxxxxE, (x) 1xxxxxxxxxxxxM, (xi) 1xxxxxxxxxxxx4, (xii) 1xxxxxxxxxxxx1, (xiii) 1xxxxxxxxxxxx6 and (xiv) 1xxxxxxxxxxxxB under Ri Bhoi; (xv) 1xxxxxxxxxxxxE under Khliehriat.



On this being pointed out (August 2024), the Department stated (September 2024) that in respect of five taxpayers under Circle, VI and VIII, Shillong and Ri Bhoi, notices in Form ASMT-10 were issued. However, further outcome of the notices was not communicated. The Department further stated (September 2024) that due to minimal shortfall, action against two taxpayers (GSTIN - 1xxxxxxxxxxxxx1 and GSTIN – 1xxxxxxxxxxxxx4) under Ri Bhoi Circle will be considered and action will be initiated at a later stage as attention is given to high value discrepancies. In respect of four taxpayers under Circles II and Khliehriat, the Department stated that the cases were under examination. However, further outcome was not intimated. No replies were furnished in respect of the remaining four taxpayers under Circle VIII and Ri Bhoi (March 2025).

## J. Cross-PAN analysis

Besides the selected sample of 80 EWBs, Audit had identified and analysed five EWBs having cross PAN transactions (having same PAN as consignor and consignee) pertaining to five taxpayers under Circles II, VI and VIII, Shillong and Williamnagar. The details of the EWBs are given in the table below:

**Table 2.3.8: Summary of cross PAN transactions**

| Sl. No. | Jurisdiction              | GSTIN           | EWB No       | Date       |
|---------|---------------------------|-----------------|--------------|------------|
| 1       | ST, Circle VIII, Shillong | 1xxxxxxxxxxxxxP | 841061022293 | 18.07.2019 |
| 2       | ST, Circle VIII, Shillong | 1xxxxxxxxxxxxxQ | 811193830945 | 06.12.2021 |
| 3       | ST, Circle II, Shillong   | 1xxxxxxxxxxxxxP | 891011717696 | 17.07.2018 |
| 4       | ST, Williamnagar Circle   | 1xxxxxxxxxxxxxW | 851212201800 | 07.03.2022 |
| 5       | ST, Circle VI, Shillong   | 1xxxxxxxxxxxxxP | 871216363537 | 26.03.2022 |

Scrutiny of the EWBs of the five taxpayers revealed the following observations:

- Out of the five selected EWBs, it was noticed that a taxpayer (GSTIN- 1xxxxxxxxxxxxxP) under Circle VIII, Shillong did not report the EWB having assessable value of ₹ 16.02 lakh and tax value of ₹ 2.88 lakh in his GSTR-1 and subsequently resulted in non-discharge of tax liability. The remaining four taxpayers had reported the selected EWBs in their GSTR-1.
- A taxpayer (GSTIN - 1xxxxxxxxxxxxxP) under Circle II, Shillong had generated EWB giving details of the vehicle<sup>48</sup> to be utilised for transportation. On verification of the vehicle from the VAHAN database, the vehicle detail was not available in the VAHAN database. The EWB was, however, found to have been reported in the GSTR-1.
- From the MIS report of the NIC EWB portal, it was noticed that two taxpayers (GSTIN - 1xxxxxxxxxxxxxP, three EWBs and GSTIN - 1xxxxxxxxxxxxxP, five EWBs) during 2021-22 generated eight EWBs with total assessable value of ₹ 13.82 lakh in favour of four consignees<sup>49</sup>. Audit cross examined with the GSTR-1 and noticed that the six EWBs<sup>50</sup> in favour of three consignees were not reported by the taxpayers. Similarly, a taxpayer (GSTIN - 1xxxxxxxxxxxxxP) generated two EWBs with assessable value ₹ 1.13

<sup>48</sup> Vehicle Registration No. AS01JC6400.

<sup>49</sup> GSTIN 1xxxxxxxxxxxxxM, 0xxxxxxxxxxxxxQ, 1xxxxxxxxxxxxxP and 2xxxxxxxxxxxxxA.

<sup>50</sup> Onw EWB value ₹ 1.85 lakh by GSTIN 1xxxxxxxxxxxxxP in favour of 1xxxxxxxxxxxxxM and five EWBs value ₹ 10.84 lakh by GSTIN 1xxxxxxxxxxxxxP in favour of 1xxxxxxxxxxxxxP and 2xxxxxxxxxxxxxA.

lakh in favour of one consignee (GSTIN - 0xxxxxxxxxxxxxQ), the assessable value was reported as ₹ 0.80 lakh in his GSTR-1. Thus, there was non-discharge/short discharge of tax liability.

- d) Three taxpayers<sup>51</sup> during 2019-20 and 2021-22 reported total supply of ₹ 109.34 crore and tax value of ₹ 18.66 crore in their GSTR-1. However, the taxpayers' details of GSTR-3B showed total supply of ₹ 103.88 crore and tax value of ₹ 18.07 crore. Thus, there was mismatch in the GSTR-1 and GSTR-3B of the taxpayers involving taxable value of ₹ 5.47 crore and tax value of ₹ 0.59 crore<sup>52</sup>.
- e) Two taxpayers (GSTIN - 1xxxxxxxxxxxxxP and GSTIN - 1xxxxxxxxxxxxxP) claimed ITC of ₹ 11.71 crore in their GSTR-3B during 2019-20 and 2021-22. Cross examination with GSTR-2A of the taxpayers revealed that ITC of ₹ 10.34 crore was available during the same period. Thus, there was mismatch of ITC claims of ₹ 1.37 crore<sup>53</sup>.
- f) One EWB<sup>54</sup> was generated after 01 January 2021, after integration of the NIC EWB portal with the VAHAN database. However, vehicle movement detail was not captured in the portal. The possibility of goods not actually being transported, but possible bill trading cannot be ruled out.

On this being pointed out (August 2024), the Department stated (August 2024 and September 2024) that notices under ASMT-10 to two taxpayers (GSTIN-1xxxxxxxxxxxxxP and GSTIN-1xxxxxxxxxxxxxQ) under Circle VIII, Shillong was issued, and in respect of another taxpayer (GSTIN-1xxxxxxxxxxxxxP) under Circle II, Shillong, the case is under examination. However, further outcome was not intimated (March 2025). In regard to a taxpayer (GSTIN-1xxxxxxxxxxxxxW) under Williamnagar Circle, it was stated that the good was transported by own vehicle. However, NIC EWB portal did not capture the movement detail of the vehicle. No response was furnished in respect of one taxpayer under Circle VI, Shillong (March 2025).

**Recommendation 4:** *The Department may prescribe guidelines for verification of EWB and scrutiny of returns of taxpayers having multiple registrations with same PAN.*

<sup>51</sup> 1xxxxxxxxxxxxxP, 1xxxxxxxxxxxxxQ and 1xxxxxxxxxxxxxP.

| Taxpayer        | Period  | (₹ in crore)  |           |               |           |               |           |
|-----------------|---------|---------------|-----------|---------------|-----------|---------------|-----------|
|                 |         | GSTR-1        |           | GSTR-3B       |           | Difference    |           |
|                 |         | Taxable value | Tax value | Taxable value | Tax value | Taxable value | Tax value |
| 1xxxxxxxxxxxxxP | 2019-20 | 30.43         | 5.51      | 28.60         | 5.41      | 1.83          | 0.10      |
| 1xxxxxxxxxxxxxQ | 2021-22 | 19.17         | 2.65      | 16.48         | 2.33      | 2.69          | 0.32      |
| 1xxxxxxxxxxxxxP | 2021-22 | 59.74         | 10.50     | 58.80         | 10.33     | 0.95          | 0.17      |
| Total:          |         | 109.34        | 18.66     | 103.88        | 18.07     | 5.47          | 0.59      |

<sup>53</sup>

| Taxpayer        | Period  | (₹ in crore)               |                            |           |
|-----------------|---------|----------------------------|----------------------------|-----------|
|                 |         | ITC claimed as per GSTR-3B | ITC accrued as per GSTR-2A | Shortfall |
| 1xxxxxxxxxxxxxP | 2019-20 | 3.31                       | 2.64                       | 0.67      |
| 1xxxxxxxxxxxxxP | 2021-22 | 8.40                       | 7.70                       | 0.70      |
| Total:          |         | 11.71                      | 10.34                      | 1.37      |

<sup>54</sup> EWB No.851212201800 dated 07.03.2022 by GSTIN 1XXXX XXXXX XXXXW.



### 2.3.8.2 Discrepancies identified through analysis of data of E-Way Bills

Besides the 80 sampled EWBs selected, data analysis of EWBs generated during the period April 2018 to March 2022 was carried out on various KPAs. The data extracted were forwarded to the Department for considering further course of remedial action and summary report on action taken was called for. The details of observations from data analysis shared with the Department are discussed below:

Table 2.3.9: Details of Observations from Data Analysis

| (₹ in crore) |                                                                     |                 |       |         |          |
|--------------|---------------------------------------------------------------------|-----------------|-------|---------|----------|
| Sl. No.      | Key Problem Area                                                    | No of taxpayers | Value |         |          |
|              |                                                                     |                 | Tax   | Penalty | Interest |
| A            | Non/short discharge of tax liability by taxpayers identified by KPA |                 |       |         |          |
| (i)          | EWB generated but not reported in GST returns                       | 09              | 0.60  | 0.60    | 0.04     |
| (ii)         | EWB generated but short reported in GST returns                     | 14              | 1.69  | 1.69    | 0.62     |
| B            | Supplies made without generating EWBs                               |                 |       |         |          |
| (i)          | Outward supplies made without EWBs                                  | 02              | -     | -       | -        |
| (ii)         | Inward supplies made without EWBs                                   | 05              | -     | -       | -        |
| Total        |                                                                     | 30              | 2.29  | 2.29    | 0.66     |

#### A. Non/short discharge of tax liability by taxpayers identified by KPAs

Audit test checked EWBs of 23 taxpayers out of 45 sampled taxpayers pertaining to Circles II, VI and VIII, Shillong, Ri Bhoi, and Nongstoin Circles to ascertain their tax compliance. It was observed that these taxpayers failed to report/short reported outward supply of ₹ 12.00 crore in GSTR-1 and to discharge their tax liability of ₹ 2.29 crore. The non/short discharge of tax liability in these cases worked out to ₹ 5.24 crore (inclusive of penalty and interest thereon) (**Appendix 2.3.8**). The details are as under:

##### (i) EWBs generated but not reported in GST returns

Audit test checked generation of EWBs by nine taxpayers out of 45 sampled taxpayers under Circles II, VI and VIII, Shillong and Ri Bhoi and observed that the taxpayers generated 48 EWBs having assessable value of ₹ 1.20 crore and tax value of ₹ 0.60 crore. On further examination, it was noticed that the taxpayers did not report the supplies in their GSTR-1. The taxpayers thus, did not discharge tax of ₹ 0.60 crore for which penalty amounting to ₹ 0.60 crore and interest of ₹ 0.04 crore is also leviable.

On being pointed out (August 2024), the Department stated (August 2024) that the cases in respect of three taxpayers under Circles II, Shillong and Ri Bhoi are under examination, however, further progress was not intimated (March 2025). The ST, Circle VIII, Shillong accepted (September 2024) and stated that notice under ASMT-10 was issued to two taxpayers. However, further progress was not provided till date (March 2025). The SsT, Circle VII, Shillong and Ri Bhoi Circle did not accept the observation (September 2024 and January 2025) in respect of two taxpayers citing technical issues in one case and that the EWB was generated for transport of goods and not for supply in the other case. However, the reply of the SsT may be seen in light of the fact that the records of the two taxpayers were not scrutinised and assessed under Section 61 and Section 63 of the MGST Act. No reply was received in respect of the remaining two taxpayers under Circles VIII, Shillong and Ri Bhoi (March 2025).

**(ii) EWBs generated but short reported in the GST returns**

Audit test checked generation of EWBs by 14 taxpayers out of 45 sampled taxpayers under Circles II and VIII, Shillong, Nongstoin and Ri Bhoi and observed that the taxpayers generated 1329 EWBs in favour of 24 consignees having assessable value of ₹ 75.15 crore and tax value of ₹ 10.44 crore. During examination of the GSTR-1 of the taxpayers, it was noticed that though supply to the consignees were reported, however, an assessable value of ₹ 64.35 crore and tax value of ₹ 8.75 crore were reported. The taxpayers, thus short-reported supply having assessable value of ₹ 10.80 crore and tax value of ₹ 1.69 crore. For short reporting, penalty amounting to ₹ 1.69 crore and interest of ₹ 0.62 crore is also leviable.

On this being pointed (August 2024), SsT, Circle II, Shillong and Ri Bhoi stated (August 2024) that the cases pertaining to two taxpayers were under examination. However, the outcome of the examination was not furnished till date (March 2025). The ST, Circle VIII, Shillong accepted and stated (August 2024) that notice under ASMT-10 was issued in respect of one taxpayer, however, further progress was not intimated till date (March 2025). The ST, Ri Bhoi Circle in his replies (August, September and October 2024) did not accept the audit observations in respect of four taxpayers attributing clerical errors and technical issues with the GST portal as the main reasons. However, without assessment or scrutiny of the cases, the contention of the ST is not found tenable. In respect of two taxpayers, the ST stated that the cases will be reviewed and action will be initiated at a later stage. Replies in respect of the remaining five taxpayers under SsT, Ri Bhoi and Nongstoin Circles was not furnished till date (March 2025).

**B. Mismatch in EWBs generated for outward and inward supplies**

Rule 138 of MGST Rules, 2017 stipulates that every registered person who causes movement of goods or consignment value exceeding ₹ 50,000 in relation to a supply, or for reasons other than supply, or due to inward supply from an unregistered person, shall before the commencement of such movement, furnish information relating to the said goods as specified in Part A of Form GST-EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal.

As per Section 31 of the MGST Act, a registered person supplying taxable goods shall, issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed. Rule 138 of the MGST Rules provides that for generating EWB, every registered person who causes movement of goods of consignment shall furnish information relating to the said goods, electronically, on the common portal. As per Para 5-1 of the User Manual issued by the NIC, the taxpayer while generating the EWB is required to enter the Document number relating to the consignment. The Document number entered in should be unique. Invoice number is the Document number in respect of consignments relating to supplies. Hence, one EWB is required to be generated for each invoice.

In Meghalaya, EWB for inter-state supply was made effective from 01 April 2018<sup>55</sup> for movement of all goods having value exceeding ₹ 50,000. For intra-State supply, EWB generation was made effective from 25 April 2018<sup>56</sup>.

Details of both inward and outward supplies from the MIS report of the NIC EWB portal pertaining to seven taxpayers out of 45 sampled taxpayers falling under Circles II and VIII, Shillong, Ri Bhoi, Khliehriat and Nongstoin Circles were test checked by Audit. To ascertain that supplies were made by generating EWB, the EWB as per the MIS report were cross-referred with details reported in GSTR-1 (for outward supplies) and GSTR-2A (for inward supplies) returns. Audit noticed discrepancies relating to both outward and inward supplies on invoices exceeding ₹ 50,000 which were made without generating EWB, details of which are as under:

**(i) Mismatch in EWBs generated for outward supplies**

Two taxpayers<sup>57</sup> out of 45 sampled taxpayers registered for only supply of goods falling under Circles VIII, Shillong and Ri Bhoi Circles reported supplies of goods valuing ₹ 76.17 crore involving GST of ₹ 3.83 crore from 555 invoices during the period 2018-19 (from May 2018) to 2021-22 in their GSTR-1 returns. On cross checking with the MIS report on the NIC EWB portal, Audit observed that seven EWBs having taxable value of ₹ 48.08 lakh involving GST of ₹ 2.40 lakh were generated by the taxpayers during the same period. Thus, there was a mismatch between number of EWBs generated and number of invoices available in the case of 548 invoices for outward supplies exceeding ₹ 50,000 (**Appendix 2.3.9**).

On this being pointed out (August 2024), the Department stated (August and October 2024) that intimation notice was issued to one taxpayer under Circle VIII, Shillong and notice in form ASMT-10 was issued to another taxpayer under Ri Bhoi Circle. However, further progress of the cases were not intimated (March 2025).

**(ii) Mismatch in EWBs generated for inward supplies**

For the purpose of verification of the supplies made without generation of EWBs, Audit test checked inter-State inward supplies of invoices exceeding ₹ 50,000 as reported in the GSTR-2A of five taxpayers<sup>58</sup> out of 45 sampled taxpayers registered under the supply of goods under Circles II and VIII, Shillong, Ri Bhoi, Nongstoin and Khliehriat Circles. Audit observed from the GSTR-2A that the five taxpayers received inter-State supply involving 281 invoices having taxable value of ₹ 3.82 crore with tax value of ₹ 49.73 lakh. The invoices reported in the GSTR-2A were cross checked with the MIS report for inward supplies of the NIC EWB portal and it was noticed that a total of 136 EWBs having taxable value of ₹ 1.78 crore and tax value of ₹ 20.77 lakh were generated during same period. Thus, there was mismatch between invoices exceeding ₹ 50,000 and the number of EWBs generated as per the MIS EWB portal for inward supplies and that of the GSTR-2A in the cases of 145 invoices (**Appendix 2.3.10**).

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<sup>55</sup> *Vide* Notification No. ERTS(T) 79/2017/545 dated 23 March 2018.

<sup>56</sup> *Vide* Notification No. ERTS(T) 84/2017/20 dated 20 April 2018.

<sup>57</sup> (i) GSTIN - 1xxxxxxxxxxxT under ST, Shillong (Circle VIII) and (ii) GSTIN - 1xxxxxxxxxxxM, under ST, Ri Bhoi Circle.

<sup>58</sup> (i) GSTIN - 1xxxxxxxxxxxN under ST, Shillong (Circle II), (ii) GSTIN - 1xxxxxxxxxxxT under ST, Shillong (Circle VIII), (iii) GSTIN - 1xxxxxxxxxxxE under ST, Ri Bhoi, (iv) GSTIN - 1xxxxxxxxxxxY under ST, Nongstoin and (v) GSTIN - 1xxxxxxxxxxxV under ST, Khliehriat.

On this being pointed out (August 2024), the Department stated (August and September 2024) that one case pertaining to a taxpayer (GSTIN - 1xxxxxxxxxxxV) under Khliehriat Circle) was under scrutiny, while intimation notice was issued in respect of another taxpayer (GSTIN-1xxxxxxxxxxxT) under Circle VIII, Shillong and in case of one taxpayer (GSTIN-1xxxxxxxxxxxN) under Circle II, Shillong is under examination. However, further progress of the scrutiny, intimation notice issued and examination was yet to be communicated to Audit (March 2025). In respect of the remaining two taxpayers under Ri Bhoi and Nongstoin Circles, no replies were furnished by the Department (March 2025).

This indicates that the validation control in the NIC EWB portal is inadequate to prevent supplies made without generation of EWBs.

### 2.3.9 Enforcement Functions of the Department

EWB system is a self-declaration model wherein by way of digital interface the person causing the movement of goods uploads the relevant information prior to the commencement of movement of goods and generates an authorisation for transportation of the said goods. The self-declaration model emphasises the need for a compliance verification mechanism which can be done through verification of EWB<sup>59</sup> which serves as a deterrent for tax evasion and also to safeguard government revenue.

In Meghalaya, the enforcement functions in respect of interception of vehicles and verification of documents, *viz.*, EWB, invoices, delivery challans, *etc.*, are being done by five preventive units<sup>60</sup> through the Enforcement Mobile Squads under the supervision of the Assistant Commissioner of Taxes (ACT).

Audit test checked records related to operational preparedness, effectiveness of anti-evasion Measures and Intra departmental coordination in monitoring EWB related transactions. For this purpose, Audit selected three<sup>61</sup> Preventive Units out of five preventive units.

During the course of PA, Audit requisitioned information and records related to preventive activities of the three Preventive Units with reference to intercepted and booked cases of EWB. The variation in the selected sample size of the booked cases and the actual number of cases produced by the selected preventive units are given in **Appendix 2.3.11**. Out of the total sample size of 50 selected booked cases, Audit scrutinised 46 cases (*i.e.* 92 per cent of the sample) as produced by the preventive units. The Audit findings are enumerated as under:

#### 2.3.9.1 Operational Preparedness of the Department

##### A. Dedicated Setup/unit

A dedicated Unit for EWB related enforcement activities like verification of EWB during interception of vehicles and follow up action wherever required will improve the efficiency of preventive functions.

<sup>59</sup> Enforcement activities *vis-à-vis* EWBs is jurisdiction-agnostic *viz.*, any proper officer can intercept any conveyance within the jurisdictional State/UT to verify EWBs irrespective of the fact whether the taxpayer is CBIC-administered or State/UT-administered.

<sup>60</sup> Superintendents of Taxes, Enforcement Branch, Shillong, Khliehriat, Jowai, Ri-Bhoi and Tura.

<sup>61</sup> Superintendents of Taxes, Enforcement Branch, Shillong, Jowai and Ri-Bhoi.

In response to audit requisition, it was noticed that all the three preventive units selected for audit had formed dedicated setup for verification of EWB related enforcement activities.

## B. Adequacy of manpower

Manpower position in the sampled Preventive Units are as given in the table below:

**Table 2.3.10: Summary of manpower in the Enforcement Branch (EB)**

| Name of the Preventive Unit           | Sanctioned Strength | Men in position | Shortfall (in per cent) |
|---------------------------------------|---------------------|-----------------|-------------------------|
| Superintendent of Taxes, EB, Shillong | 9                   | 6               | 33.33                   |
| Superintendent of Taxes, EB, Ri Bhoi  | 9                   | 4               | 55.55                   |
| Superintendent of Taxes, EB, Jowai    | 9                   | 4               | 55.55                   |

Source: Information provided by the Department.

From the table above, it could be seen that the percentage of vacancies ranged from 33.33 per cent to 55.55 per cent. Due to shortage of manpower, resources for conducting the verification of EWBs were utilised from the existing available manpower. The high rate of vacancies in staff strength may likely have a direct adverse impact on EWB-related preventive functions.

## C. Lack of sufficient vehicles for patrolling activities

The position of patrolling vehicles was as follows:

**Table 2.3.11: Availability of patrol vehicles in the Enforcement Branches**

| Name of the Preventive Unit                           | No. of vehicle required | No. of vehicle available |
|-------------------------------------------------------|-------------------------|--------------------------|
| Superintendent of Taxes, Enforcement Branch, Shillong | 2                       | 1                        |
| Superintendent of Taxes, Enforcement Branch, Ri Bhoi  | 3                       | 2                        |
| Superintendent of Taxes, Enforcement Branch, Jowai    | 1                       | 1                        |
| <b>Total:</b>                                         | <b>6</b>                | <b>4</b>                 |

Source: Information provided by the Department.

From the table above, it could be seen that ST, EB, Jowai had patrol vehicle for EWB verification as per requirement whereas in EBs Shillong and Ri Bhoi only three patrolling vehicles were provided against the requirement of five vehicles for patrolling purposes.

Thus, as against the total requirement of six vehicles by the three selected preventive units, only four vehicles were made available by the Department. The shortage of vehicle will affect the functioning of the preventive units with reference to interception and verification of EWB.

## D. Targets and achievements

Audit called for details of targets fixed by the Department for verification of EWB through vehicle interceptions and achievements against them, from the three Preventive units. Replies received from the Department revealed that no specific targets were fixed during the period of Audit. However, it was noticed that the Department had issued (30 April 2020) an operational instruction with a view to curb possible evasion of tax and to protect government revenue, and at the same time had fixed fifty vehicles in a day to be checked by the mobile squads in the district.

The position of EWBs verification carried out during the period of Audit is shown in **Table 2.3.12**.

**Table 2.3.12: Position of checking of EWBs by Preventive units**

| Name of the Preventive unit           | Period   | No. of EWBs checked |
|---------------------------------------|----------|---------------------|
| Superintendent of Taxes, EB, Shillong | 2018-19  | 0                   |
|                                       | 2019-20  | 3316                |
|                                       | 2020-21  | 2917                |
|                                       | 2021-22  | 8491                |
| Superintendent of Taxes, EB, Ri Bhoi  | 2018-19  | 0                   |
|                                       | 2019-20  | 0                   |
|                                       | 2020-21  | 1                   |
|                                       | 2021-22  | 0                   |
| Superintendent of Taxes, EB, Jowai    | 2018-19  | 0                   |
|                                       | 2019-20  | 0                   |
|                                       | 2020-21  | 422                 |
|                                       | 2021-22  | 0                   |
| <b>Total:</b>                         | <b>-</b> | <b>15,147</b>       |

Source: Information provided by the Department.

From the table above, it could be seen that a total of 15,147 EWBs were checked by the three preventive units. Thus, it is apparent that in absence of any target fixed, there is no possibility of monitoring the activities of the preventive units by the Department. Furthermore, according to the operational instruction, a total of 50 vehicles are to be checked by the mobile squads each day, as such, the checking of 15,147 EWBs by the three preventive units during the period 2020-21 and 2021-22 is comparatively very low.

**Recommendation 5:** *The Department may strengthen the preventive units with adequate manpower and patrol vehicles for effective verification and revenue protection.*

### 2.3.9.2 Effectiveness of Anti-Evasion Measures

#### Guidelines for interception of vehicles

The State Taxation Department has provided guidelines on the procedure for interception of conveyances for inspection of goods in movement and detention, release and confiscation of such goods and conveyances. During this PA, Audit attempted to ascertain the extent of adherence to the procedures prescribed by the Department for the field formations. For this purpose, 50 sampled booked cases pertaining to three preventive units were selected for scrutiny. The Department could produce records of 46 booked cases, and the deviation noticed is given in the table below:

**Table 2.3.13: Summary of Booked cases in which deficiencies were noticed**

| Details of deficiencies noticed                             | Jurisdiction     | Total No. of Booked cases | No. of Booked cases sampled | No. of Booked cases verified | No. of Booked cases with deficiency noticed |
|-------------------------------------------------------------|------------------|---------------------------|-----------------------------|------------------------------|---------------------------------------------|
| Final Inspection Report in GST -MOV-03 (Part-B) was pending | ST, EB, Shillong | 50                        | 41                          | 39                           | 39                                          |
|                                                             | ST, EB, Jowai    | 08                        | 08                          | 06                           | 06                                          |
|                                                             | ST, EB, Ri Bhoi  | 01                        | 01                          | 01                           | 01                                          |



**(i) Final inspection report in Part B of Form GST-EWB-03 not recorded**

Rule 138 C (1) of the MGST Rules, 2017 provides that a summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A of Form GST-EWB-03** within 24 hours of inspection and the final report in **Part B of Form GST-EWB-03** shall be recorded within three days of such inspection.

It was noticed that in none of the 46 booked cases verified by Audit, had the final inspection report in GST-MOV-03 (Part B) issued by the jurisdictional officers.

On this being pointed out (September 2024), the ST, EB, Shillong (September 2024) and ST, EB, Ri Bhoi (October 2024) stated that the GST-EWB-03 feature in the MIS EWB system is currently not available or has not been put in place. The ST, EB, Jowai (October 2024) stated that the six cases were recorded online within the prescribed time limit, and enclosed copies of the GST-EWB-03 (Part B) in support of his claim. The replies furnished by the SsT, EB, Shillong and Ri Bhoi attributing the non-compliance to non-availability of feature in the EWB system or system has not been put in place contradicted the reply furnished by the ST, EB, Jowai for the same nature of work.

**(ii) Non-raising of demand for tax and penalty detected during EWB verification**

According to Section 129 (1) of the MGST Act, where any person transports any goods in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released, (a) on payment of the applicable tax and penalty equal to 200 *per cent* of the tax payable on such goods<sup>62</sup> and, in case of exempted goods, on payment of an amount equal to two *per cent* of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty.

Rule 142 of the MGST Rules provides that where any person fails to pay the tax and penalty to the notice issued under Section 129(3) of the MGST Act within seven days, the proper officer shall seize the goods and conveyance, and recovery of such tax and penalty shall be made in accordance with Rule 144A of the MGST Rules.

According to operational instruction<sup>63</sup> issued by the Department, the order in FORM GST-MOV-09 shall be uploaded on the common portal and the demand accruing from the proceedings shall be added in the Electronic Liability Register.

Audit noticed several discrepancies in respect of six booked cases out of 46 booked cases which are discussed in the table below:

**Table 2.3.14: Details of discrepancies noticed in 6 booked cases**

| Jurisdiction     | Details of discrepancies noticed                                                                                                   | No. of cases | Amount involved |         |       |
|------------------|------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------|---------|-------|
|                  |                                                                                                                                    |              | Tax             | Penalty | Total |
|                  |                                                                                                                                    |              | (₹ in lakh)     |         |       |
| ST, EB, Shillong | Vehicles detained during interception were released without ensuring payment of tax or penalty or both and without raising demand. | 04           | 0.17            | 0.17    | 0.34  |

<sup>62</sup> With effect from 01.01.2022, the amount of penalty payable was modified to 200 *per cent* of the tax payable.

<sup>63</sup> Para 2(h) of Circular 41/15/2018-GST dated 13<sup>th</sup> April 2018.

| Jurisdiction     | Details of discrepancies noticed                     | No. of cases | Amount involved |         |       |
|------------------|------------------------------------------------------|--------------|-----------------|---------|-------|
|                  |                                                      |              | Tax             | Penalty | Total |
|                  |                                                      |              | (₹ in lakh)     |         |       |
| ST, EB, Shillong | Demand raised not realised and vehicle not released. | 01           | 0.34            | 0.34    | 0.68  |
| ST, EB, Ri Bhoi  |                                                      | 01           | 1.62            | 1.62    | 3.24  |
| Total:           |                                                      | 06           | 2.13            | 2.13    | 4.26  |

The above cases are illustrated below:

- (a) In four cases under ST, EB, Shillong, demand for tax and penalty in Form GST-MOV-09 were issued and the vehicles were also released in Form GST-MOV-05. However, Audit noticed that no payments were made by the vehicle owners against whom demand in Form GST-MOV-09 were issued as detailed in table below:

**Table 2.3.15: Non-payment of demands made in GST-MOV-09**

| Date of interception | Vehicle No | Date of issue of demand in GST-MOV-09 | Demand raised |                | Date of release of vehicle in GST-MOV-05 |
|----------------------|------------|---------------------------------------|---------------|----------------|------------------------------------------|
|                      |            |                                       | Tax (in ₹)    | Penalty (in ₹) |                                          |
| 25.03.2022           | AS01DC9227 | 25.03.2022                            | 4,500         | 4,500          | 25.03.2022                               |
| 25.03.2022           | AS18C0665  | 25.03.2022                            | 3,600         | 3,600          | 29.03.2022                               |
| 15.03.2022           | ML10A2794  | 24.03.2022                            | 5,832         | 5,832          | 24.03.2022                               |
| 11.03.2022           | AS01LC3086 | 15.03.2022                            | 3,150         | 3,150          | 17.03.2022                               |
| <b>Total:</b>        |            |                                       | <b>17,082</b> | <b>17,082</b>  | <b>-</b>                                 |

On this being pointed out (September 2024), the ST, EB, Shillong stated (March 2025) that the demand was included in the subsequent financial year 2022-23 and payment was also realised. Audit further observed that as against demand issued in March 2022, payment was made during April, May 2022 and September 2024 which is beyond seven days of issue of demand notices, and hence, the provision of Rule 142 of the MGST Rules was not invoked by the ST.

- (b) In two cases under SsT, EB, Shillong and Ri Bhoi, though demand for tax and penalty in Form GST-MOV-09 were issued, however, payment of ₹ 0.34 lakh was not realised.

On this being pointed out (September 2024), ST, EB, Shillong stated (September 2024) that demand raised but not realised and vehicle not released was because the case was still pending. The ST, EB, Ri Bhoi stated (October 2024) that due to technical problem, interception of vehicles including realisation of tax and penalty was conducted offline. The replies of the SsT are not found acceptable as the procedure for interception of the vehicles was not found to have been adhered to.

**(iii) Absence of mechanism to monitor availment of ITC on discrepancies found during interception**

As per Section 129 of the MGST Act, 2017, whenever any discrepancies are found during the interception of the vehicles, tax and penalty was leviable up to 31 December 2021. In terms of Section 17(5) of the Act *ibid*, ITC shall not be available on any tax paid under the provisions of Section 129. Thus, whenever any tax was collected under section 129, there should be a mechanism in GSTN to send an alert message about such detention and seizure to the recipients and the proper officer concerned.



Audit noticed that in six cases<sup>64</sup> out of 39 booked cases under ST, EB, Shillong involving goods value of ₹ 8.17 lakh (**Appendix 2.3.12**), the GSTIN of the consignor and consignee were reported during interception. Audit independently verified the GSTR-2A of these six sampled booked cases and noticed that these EWBs were reported in the GSTR-2A. Thus, it is evident that ITC would have been availed by the consignee on such transaction.

However, records showing such alert messages could not be produced to Audit. As there was no mechanism to share such information, the proper officers were not in a position to check whether the recipients incorrectly availed the ITC blocked under Section 17(5) of the MGST Act.

#### **(iv) Monitoring of movement of vehicles**

NIC generates Analytical Reports on multiple movements of vehicles (B4 Report on ‘Multiple movement of same vehicle’ and B5 Report on ‘Multiple movements in other vehicles’), an Analytical Reports on Non-movement of Vehicles (B-1 Report) on which EWB were generated and an Analytical report named “EWB generated by Citizens” (H5 Report) which provides details of EWB generated by the unregistered persons.

During the Audit, details of reports on monitoring and misuse of same EWB were called for verification. In response, the Department stated (August 2024) that no such reports were being maintained. Though various analytical reports generated by NIC were available, the Department however had failed to utilise the same for monitoring the movement/non-movement of goods. Further, non- utilisation of such reports hindered the Audit from the verification of monitoring of movement of vehicles by the Department and monitoring of EWB generated by the unregistered persons.

**Recommendation 6:** *The Department may devise a system of utilising inputs received from booked cases for further investigation and share findings with jurisdictional authorities. Additionally, the Department may issue instructions to the concerned authorities to monitor enforcement branch activities.*

### **2.3.10 Conclusion**

The PA on EWB system under GST was undertaken with an objective to verify effectiveness of EWB system in protecting interest of Government revenue and efficiency of Preventive/Enforcement Formations in enforcing provisions made in respect of EWB system.

During substantive audit, Audit identified various instances of non-compliance with the provisions of MGST Act/Rules. Irregularities like ineligible taxpayers under the Composition Scheme continuing to pay concessional tax rates, EWBs generated by cancelled taxpayers and nil/non-filers of GST returns, generation of multiple EWBs for same invoices, and usage of suspicious vehicles, including stolen and scrapped ones for transportation and the system allowing extension or cancellation of EWBs without providing reasons, which involved a cumulative potential revenue impact of ₹ 90.66 lakh towards tax and ₹ 148.49 lakh towards interest and penalty.

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<sup>64</sup> ST, EB, Shillong – 8 cases and ST, EB, Ri-Bhoi – 1 case. ST, EB, Jowai – Nil.

Audit also observed other issues like mismatch of ITC between GSTR-3B and GSTR-2A, mismatch between GSTR-1 and GSTR-3B and incorrectly passed on ITC without movement of goods having a potential revenue impact of ₹ 6.85 crore. With regard to Cross PAN cases, Audit observed cases of non-reporting of EWB, mismatch between GSTR-1 and GSTR-3B and between GSTR-2A and GSTR-3B having mismatch tax value of ₹ 1.99 crore. Also, there was generation of EWBs which was not reported/short reported in the GST returns involving potential revenue impact of ₹ 5.24 crore and mismatch between the NIC EWB portal for outward and inward supplies as compared with corresponding GSTR-3B and GSTR-2A of invoices exceeding ₹ 50,000.

The provisions relating to preventive measures and enforcement such as inspection, search, seizure are provided to serve as a deterrent for tax evasion and also to safeguard the Government's revenue. Audit noticed that preventive/enforcement activities were insufficient due to inadequate manpower allocated to EWB related enforcement activities and lack of adequate patrol vehicles. There was shortfall in verification of EWBs through interception and reports generated by NIC to monitor movement/non-movement of goods was not utilised.

#### **2.3.11 Summary of recommendations**

- (i) The Department may consider incorporating validation controls in the EWB system to alert the Composition Levy Scheme taxpayer as well as the departmental officer on crossing the threshold limit and while generating EWBs for inter-State supply.*
- (ii) The Department may consider incorporating suitable validation controls in the EWB system to prohibit generation of EWBs by cancelled taxpayers and take action for recovery of tax wherever applicable.*
- (iii) The Department may consider including suitable validation controls in the EWB system to prevent use of same invoices in generation of multiple EWBs.*
- (iv) The Department may prescribe guidelines for verification of EWBs and scrutiny of returns of taxpayers having multiple registrations with same PAN.*
- (v) The Department may strengthen the preventive units with adequate manpower and patrol vehicles for effective verification and revenue protection.*
- (vi) The Department may devise a system of utilising inputs received from booked cases for further investigation and share findings with jurisdictional authorities. Additionally, the Department may issue instructions to the concerned authorities to monitor enforcement branch activities.*

## **2.4 SSCA on Department's Oversight on GST Payments and Returns Filing (Phase II).**

### **2.4.1 Introduction**

The Goods and Services Tax (GST) was introduced on 1 July 2017, to replace several taxes collected by the Central and State governments. It is a destination-based consumption tax on the supply of goods or services, or both levied on every value addition. The Centre and States simultaneously levy GST on a common tax base. Central GST (CGST) and Meghalaya GST (MGST)/Union Territory GST (UTGST) are levied on intra-State supplies, and Integrated GST (IGST) is levied on inter-State supplies.

Section 59 of the Meghalaya Goods and Services Tax Act, 2017 (MGST Act) stipulates GST as a self-assessment based tax, whereby the responsibility for calculating tax liability, discharging the computed tax liability and filing returns is vested with the taxpayer. The GST returns must be filed online regularly on the common GST portal, failing which penalties will be payable. Even if the business has had no tax liability during a particular tax period, it must file a nil return mandatorily. Further, Section 61 of the MGST Act read with Rule 99 of Meghalaya Goods and Services Tax Rules, 2017 (MGST Rules) stipulates that the Proper Officer may scrutinise the return and related particulars furnished by taxpayers, communicate discrepancies to the taxpayers and seek an explanation.

This Subject Specific Compliance Audit (SSCA) was taken up as a continuation of the SSCA conducted during the year 2022-23 covering returns for the period 2017-18 (DORF Phase-I) considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism of the Taxation Department, Government of Meghalaya in this new tax regime. This SSCA covers returns for the period 2018-19 to 2020-21.

### **2.4.2 Audit Objectives**

This audit was oriented towards providing assurance on the adequacy and effectiveness of systems and procedures adopted by the Department with respect to tax compliance under GST regime. Audit objectives were to seek assurance on:

- i. Whether the rules and procedures were designed to secure an effective check on tax compliance and were being duly observed by taxpayers; and
- ii. Whether the scrutiny procedures, internal audit and other compliance functions of the Circles were adequate and effective.

### **2.4.3 Audit Methodology and Scope**

This SSCA was predominantly conducted based on data analysis, which highlighted risk areas and red flags pertaining to the period April 2018 to March 2021. Through data analysis, a set of 17 deviations were identified across the domains of Input Tax Credit (ITC), discharge of tax liability, registration and return filing. Such deviations were followed up through **a Centralised Audit**<sup>65</sup>, whereby these deviations were communicated to the relevant State

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<sup>65</sup> Centralised Audit did not involve seeking taxpayer's granular records such as financial statements related ledger accounts, invoices, agreements, etc.

departmental field formations and action taken by the jurisdictional formations on the identified deviations was ascertained without involving field visits. This was supplemented by a **Detailed Audit** involving field visits for verification of records available with the jurisdictional field formations. Returns and related attachments and information relating to taxpayers *viz.*, registration, tax payment, returns and other departmental functions were examined through the back-end system of Taxation Department, Meghalaya. The Detailed Audit also involved accessing relevant granular records from the taxpayers such as invoices through the respective field formations. This apart, compliance functions of the departmental formations such as scrutiny of returns, action on non-filers and late-filers, cancellation of registration *etc.*, were also reviewed in selected Circles.

The review of the scrutiny of returns by the Department and verification of taxpayers' records covered the period from April 2018 to March 2021, while the audit of the functions of selected Circles covered the period from April 2020 to March 2021. The SSCA covered only the State administered taxpayers. Field audit was conducted between July 2023 and March 2024.

Entry conference was held on 24 July 2023 with the Additional Commissioner of Taxes, Meghalaya, Shillong wherein the audit objectives, sample selection, audit scope and methodology were discussed in detail. The exit conference was held on 30 July 2024 with the Commissioner of Taxes, Meghalaya in which the audit findings were discussed. The views expressed by the Department during the exit conference and the written replies to the draft report have been suitably incorporated in the relevant paragraphs.

#### 2.4.4 Audit Sample

A data-driven approach was adopted for planning and also to determine the nature and extent of substantive audit. The sample for this SSCA comprised of a sample of Circles for evaluating the compliance functions of the Circles; a set of deviations identified through data analysis for centralised audit that did not involve field visits and a sample of taxpayers for Detailed Audit that involved field visits and scrutiny of taxpayers' records at departmental premises. The three distinct parts of this SSCA are as under:

##### (i) Part I- Audit of Circles

Four Circles<sup>66</sup> out of 16 Taxation Circles<sup>67</sup> with jurisdiction over more than one selected sample of cases for Detailed Audit were considered as the sample of Circles for evaluation of their oversight functions.

##### (ii) Part II –Centralised Audit

The sample for Centralised Audit was selected by identification of high-value or high-risk deviations from rules and inconsistencies between returns through data analysis for evaluation of the adequacy and effectiveness of the scrutiny procedure of the Department. Accordingly, sample of 299 cases involving 124 taxpayers pertaining to 16 Taxation Circles were selected for Centralised Audit under this SSCA.

<sup>66</sup> Shillong Circles IV, VII; Jowai Circle and Khliehriat Circle.

<sup>67</sup> Shillong Circles I, II, III, IV, V, VI, VII, VIII, XIII; Jowai, Khliehriat, Ri-Bhoi, Nongstoin, Williamnagar, Tura Circle I and II.

### (iii) Part III-Detailed Audit

Detailed Audit was conducted by accessing taxpayers' records through Circles for evaluation of the extent of tax compliance by taxpayers. The sample of taxpayers for Detailed Audit was selected on the basis of risk parameters such as ITC mismatch, four ratio based trend - ITC availed to tax paid, exemption to total turnover, IGST to CGST and SGST, credit notes to tax paid, ITC availed without payment of tax by suppliers, ITC availed after limitation period, unsettled liability, and evasion prone supplies. The sample of 20 taxpayers pertaining to eight Taxation Circles selected for Detailed Audit comprised of Large<sup>68</sup>, Medium<sup>69</sup> and Small<sup>70</sup> strata taxpayers as well as taxpayers selected randomly.

The details of sample for Centralised Audit and Detailed Audit selected for this SSCA are brought out in **Appendix 2.4.1**.

#### 2.4.5 Audit Criteria

The audit criteria were derived from the provisions outlined in the MGST Act, IGST Act and Rules made thereunder. In addition, the notifications and circulars issued by State Taxation Department relating to filing of returns, notifying the effective dates of filing of various returns, extending due dates for filing returns, rates of tax on goods and services, payment of tax, ITC utilisation, scrutiny of returns and oversight of tax compliance and Standard Operating Procedures (SoP) containing instructions to departmental officers on various aspects related to filing returns, scrutiny of returns, cancellation of registrations, *etc.*, also formed part of the audit criteria.

### Audit Findings

The audit findings are categorised into the following three categories:

1. Audit of Circles
2. Centralised Audit
3. Detailed Audit

#### 2.4.6 Audit of Circles

The role of Circles (departmental field formations) is to provide oversight over taxpayers' compliance with regard to filing of returns, discharging tax liability and other compliance obligations. The Circles have a broad set of functions to be exercised in this regard such as initiating action on late filers and non-filers, scrutiny of returns and assessment and cancellation of registrations. Audit of four sampled Taxation Circles was taken up with the objective to ensure that the oversight functions exercised by the Circles in relation to scrutiny on filing of returns by taxpayers and cancellation of registrations are as per the provisions of MGST Act and Rules.

The observations made during the audit of the four sampled Circles are brought out in the following paragraphs:

<sup>68</sup> First category strata comprised large taxpayers – top 0.25 *per cent* of taxpayers based on turnover, Second category strata comprised next set of large taxpayers – next 0.25 *per cent* of taxpayers based on turnover.

<sup>69</sup> Third category strata comprised medium taxpayers – remaining taxpayers with a minimum turnover of ₹ 7.5 crore.

<sup>70</sup> Fourth category strata comprised small taxpayers – remaining taxpayers with minimum turnover of ₹ 2.5 crore.

### 2.4.6.1 Lack of action on non-filers

Section 46 of the MGST Act, 2017 read with Rule 68 of MGST Rules, 2017 stipulates the issue of a notice in Form GSTR-3A requiring filing of return within fifteen days if the taxpayer had failed to file the return within the due date. In case the taxpayer fails to file the returns even after such notice, the proper officer may proceed to assess the tax liability of the said person to the best of their judgement, taking into account all the relevant material which is available or gathered and issue an assessment order in Form ASMT-13 as per Section 62 of the MGST Act read with the Rule 100 of MGST Rules.

Filing of returns is inherently linked to tax payment, thus establishing a definitive risk of non-payment of tax/penalty in the cases of non-filers. Test check of four sampled taxation Circles on the status of non-filers revealed the following:

**Table 2.4.1(a): Statement showing the status of non-filers for the year 2020-21**

| Sl. No.       | Name of the Circle  | As per ST's reply                                            |                                  |                                                 |                                                          |
|---------------|---------------------|--------------------------------------------------------------|----------------------------------|-------------------------------------------------|----------------------------------------------------------|
|               |                     | No. of cases of non-filers (taxpayers) of returns identified | No of notices issued in GSTR- 3A | Nos. of returns filed after issuance of GSTR-3A | Nos. of returns not filed even after issuance of GSTR-3A |
| 1             | Shillong Circle IV  | 48                                                           | 48                               | 4                                               | 44                                                       |
| 2             | Shillong Circle VII | 13                                                           | 13                               | 0                                               | 13                                                       |
| 3             | Jowai Circle        | 411                                                          | 20                               | 0                                               | 20                                                       |
| 4             | Khliehriat Circle   | 0                                                            | 0                                | 0                                               | 0                                                        |
| <b>Total:</b> |                     | <b>472</b>                                                   | <b>81</b>                        | <b>4</b>                                        | <b>77</b>                                                |

Source: Information furnished by the SsT concerned.

From the Table 2.4.1(a) above, it could be seen that 472 taxpayers were identified as non-filers during the year 2020-21 in the four sampled Circles as per reply received from the concerned Superintendents of Taxes (SsT). Out of these, notices in GSTR-3A were issued in only 81 cases by the SsT of three<sup>71</sup> Circles against which only four returns were filed by the taxpayers in one<sup>72</sup> Circle after issuance of GSTR-3A. Thus, appropriate tax returns were not found to have been filed in 77 cases (95 per cent) even after issuance of notices in form GSTR-3A. In respect of Khliehriat taxation Circle, no action was found to have been taken by the ST to ascertain cases of non-filing of returns by taxpayers during 2020-21, and no notice was issued as per the provisions of the Act.

**Table 2.4.1(b): Statement showing the status of non-filers for the year 2020-21(GST Back end Portal)**

| Sl. No.       | Name of the Circle  | As per MIS COMP 01 generated from Meghalaya GST back-end portal <sup>73</sup> |                                                      | MIS Asmt 2.4.1 generated from Meghalaya GST back-end portal <sup>74</sup> |
|---------------|---------------------|-------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------|
|               |                     | No. of cases of non-filers (taxpayers) of returns identified                  | No. of returns not filed by the identified taxpayers | List of return defaulters against whom notices issued in Form GSTR-3A     |
| 1             | Shillong Circle IV  | 20                                                                            | 243                                                  | 65                                                                        |
| 2             | Shillong Circle VII | 13                                                                            | 204                                                  | 54                                                                        |
| 3             | Jowai Circle        | 354                                                                           | 7537                                                 | 415                                                                       |
| 4             | Khliehriat Circle   | 188                                                                           | 3835                                                 | 126                                                                       |
| <b>Total:</b> |                     | <b>575</b>                                                                    | <b>11,819</b>                                        | <b>660</b>                                                                |

Source: Meghalaya GSTN portal.

<sup>71</sup> Shillong, Circle IV, Circle VII and Jowai Circle.

<sup>72</sup> Shillong, Circle IV.

<sup>73</sup> Data as on 26 November 2024.

<sup>74</sup> Data as on 26 November 2024.



However, as per MIS reports, from the Table 2.4.1 (b) above, it could be seen that 11,819 returns were not filed in respect of 575 taxpayers during the year 2020-21 in the four sampled Circles. Out of these, notices in GSTR-3A were issued in only 660 cases by the Superintendents of Taxes (SsT) of four circles.

On this being pointed out (February, May 2024), the ST, Shillong (Circle VII) stated (June 2024) that if a taxpayer defaults for six consecutive months, the system automatically sends notices and suspends the GSTIN. However, the ST could not issue notices or assess non-filers indicating that the role may have not been assigned to the Jurisdictional Officer or is unavailable in the system. Hence, the due process of issue of GSTR-3A followed by ASMT-13 was not observed in all the cases under Circle VII.

The ST, Shillong (Circle IV) stated (June 2024) that based on the officer's verification, it was confirmed that 43 taxpayers do not contribute towards revenue collection, leading to negligible impact on revenue, hence, no assessment was initiated. For one taxpayer (GSTIN-1xxxxxxxxxxA), whose registration was cancelled *suo-motu*, a TDS credit issue was identified, and further action is being taken. The Department further (March 2025) stated that action has been taken by the Proper Officer where *suo-motu* cancellation have been initiated under Section 29(2)(c) of MGST Act, 2017. The reply of the ST, Shillong (Circle IV) is not tenable. A negligible revenue impact does not excuse the failure to issue notices and/or assess tax liabilities. Non-filing is a violation of the law and must be addressed irrespective of financial impact.

The ST, Jowai in its reply furnished (July 2024) a statement showing *suo-motu* cancellation of all 20 cases pointed out by Audit. Hence, the due process of issue of GSTR-3A followed by ASMT-13 was not observed in all the remaining cases under Jowai Circle. The ST, Khliehriat did not furnish any reply as of March 2025.

#### **2.4.6.2 Slow pace of scrutiny of returns /non-initiation of scrutiny of returns**

As per Section 61 of the MGST Act, various returns filed by taxpayers have to be scrutinised by the Proper Officer to verify the correctness of the returns, and suitable action has to be taken on any discrepancies or inconsistencies reflected in the returns. The Proper Officer designated for this purpose is the 'Superintendent of Taxes.' Further, Rule 99 of the MGST Rules, 2017 mandates that the discrepancies, if any, noticed shall be communicated in Form ASMT-10 to the taxpayer to seek explanation. Additionally, Paragraph 3 of the GST Returns Scrutiny Manual of the Taxation Department, Meghalaya stipulates the frequency of scrutiny which is to be taken up independently every year, however, the period within which the scrutiny process should be initiated/completed by the Proper Officer has not been specified.

Audit analysis of the reply provided by the STs of four sampled Circles relating to scrutiny of returns for the period 2020-21 revealed the following:



Table 2.4.2: Details of results of scrutiny of returns in the four sampled Circles

(Amount in ₹)

| Circle               | No. of taxpayers whose returns were scrutinised | No. of returns scrutinised | Number of ASMT-10 issued | Accepted by taxpayer |                 | SCN issued |                  |           |                  |
|----------------------|-------------------------------------------------|----------------------------|--------------------------|----------------------|-----------------|------------|------------------|-----------|------------------|
|                      |                                                 |                            |                          | No.                  | Amount          | No.        | Amount           | Completed | Amount recovered |
| Shillong, Circle IV  | 0                                               | 0                          | 0                        | 0                    | 0               | 0          | 0                | 0         | 0                |
| Shillong, Circle VII | 18                                              | 216                        | 18                       | 0                    | 0               | 4          | 43,16,339        | 1         | 16,25,118        |
| Jowai Circle         | 74                                              | 717                        | 160                      | 19                   | 6,60,265        | 0          | 0                | 0         | 0                |
| Khliehriat Circle    | 1                                               | 12                         | 0                        | 0                    | 0               | 1          | 3,64,814         | 1         | 3,64,814         |
| <b>Total</b>         | <b>93</b>                                       | <b>945</b>                 | <b>178</b>               | <b>19</b>            | <b>6,60,265</b> | <b>5</b>   | <b>46,81,153</b> | <b>2</b>  | <b>19,89,932</b> |

Source: Information furnished by the SsT concerned.

From the table above, it could be seen that during the audit period, a total of 945 returns in respect of 93 taxpayers were scrutinised by the Proper Officer. Out of the sampled four Circles, the ST, Shillong (Circle IV) had not carried out any scrutiny of returns filed during 2020-21. It can also be seen that out of 178 ASMT-10<sup>75</sup> issued in two<sup>76</sup> taxation Circles, discrepancies were accepted by taxpayers in 19 cases involving an amount of ₹ 6,60,265.00. Show cause notices (SCNs) were issued in five cases, involving money value of ₹ 46.81 lakh out of which only two cases were completed. Total recovery amounted to ₹ 19.90 lakh in two cases as of October 2024.

On this being pointed out (February, March & May 2024), the ST, Shillong (Circle IV) stated (June 2024) that scrutiny of returns for the year 2020-21 had been done and that ASMT-10 has been issued to the respective taxpayers at the instance of Audit. Audit acknowledge the action taken by the ST, Shillong (Circle IV), however, the cases need to be pursued further till recoveries, wherever applicable, are made.

The ST, Shillong (Circle VII) stated (June 2024) that scrutiny of returns is time consuming as the notices issued to taxpayers starts from ASMT-10 and may stretch up to DRC-07 if the taxpayer fails to reply or if the reply is found to be not tenable, and for each of such notices, taxpayers have to be given ample time to reply. Moreover, the scrutiny could not be conducted due to slow internet, frequent power outages, and GST Virtual Private Network (VPN) connectivity issues, which hindered system access. Additionally, the SoPs for scrutiny were only received in April 2023. The reply of the ST, Shillong (Circle VII) is not tenable. Scrutiny of returns is a fundamental responsibility of the ST and should not be delayed solely due to the time-consuming nature of the process. Timely initiation of the scrutiny process, including the issuance of ASMT-10 notices, is crucial to maintaining compliance and effective tax administration. Challenges such as slow internet, power outages, and GST VPN connectivity issues, though valid, should not serve as justifications for inaction. These operational hurdles should have been proactively addressed in coordination with the Taxation Department to ensure minimal disruption to critical processes.

The ST, Jowai in reply stated (July 2024) that scrutiny of five top deviation cases has been conducted. The ST also furnished the updated list of 19 taxpayers who have accepted the

<sup>75</sup> A scrutiny notice is issued in Form ASMT-10 intimating discrepancies in GST return along with tax, interest and penalty, if any.

<sup>76</sup> Shillong, Circle VII and Jowai Circle.

discrepancies and recovery of tax amounting to ₹ 6,25,636 along with interest of ₹ 34,629<sup>77</sup> made at the instance of Audit. The ST, Khliehriat did not furnish any reply as of March 2025.

**Recommendation No. 1:** *The Department should take necessary steps to speed up the process of scrutiny of returns under Section 61 of the Act before time barring of cases.*

#### 2.4.6.3 Inadequate follow up on non-filing of GSTR 10

Section 45 of the MGST Act, 2017 read with Rule 81 of MGST Rules, 2017 stipulates that every registered person who is required to furnish a return under Section 39(1) and whose registration has been cancelled shall furnish a final return in form GSTR-10 within three months of the date of cancellation or the date of order of cancellation, whichever is later.

From the information available on Meghalaya GST back-end portal, there were a total of 2106 cases where cancellation orders have been issued as detailed below:

**Table 2.4.3: Inadequate follow up on non-filing of GSTR 10**

| Sl. No.      | Circle               | Number of Registrations Cancelled (Suo moto + On taxpayer application) (MIS REG 1.18) | GSTR 10 pending to be filed (MIS COMP 14) |
|--------------|----------------------|---------------------------------------------------------------------------------------|-------------------------------------------|
| 1            | Shillong, Circle IV  | 240                                                                                   | 88                                        |
| 2            | Shillong, Circle VII | 300                                                                                   | 86                                        |
| 3            | Jowai Circle         | 1,046                                                                                 | 177                                       |
| 4            | Khliehriat Circle    | 520                                                                                   | 256                                       |
| <b>Total</b> |                      | <b>2,106</b>                                                                          | <b>607</b>                                |

*Source: Meghalaya GSTN Portal.*

From the table above, it can be seen that out of 2106 cancellation cases, in 607 cases, GSTR-10 were not filed even after the stipulated period of three months from the date of cancellation of registration in across four test checked Circles during 2020-21.

On this being pointed out (February, March 2024), the ST Shillong (Circle IV) in reply stated (June 2024) that out of 88 defaulting taxpayers, 33 have filed GSTR-10, 23 taxpayers had no tax liability leading to a negligible impact on revenue and hence assessment was not initiated, whereas 32 taxpayers whose registration have been cancelled *suo-motu* did not offer any response.

The ST, Shillong (Circle VII) stated (June 2024) that GST notices are to be served through the Backend System in which there was no provision to issue notices for GSTR-10 defaulters. Most cancellations are initiated *suo-motu* due to non-filing of returns for six consecutive months, and GSTR-10 can only be filed after all pending returns are cleared and fresh registration is obtained. The explanation provided by the ST, Shillong (Circle VII) is not tenable. The claim that notices for GSTR-10 defaulters cannot be issued through the Backend System due to system limitations does not justify non-compliance, especially as notices have been issued by other sampled Circles.

The ST, Jowai Circle in reply stated (July 2024) that notices have been issued to the defaulters. Action is being taken against those taxpayers who have not responded to the notices issued. The reply from the ST, Khliehriat was awaited (March 2025).

<sup>77</sup> The latest position of scrutiny as per the reply of ST, Jowai Circle (July 2024) has been incorporated in Table 2.4.2

**Recommendation No. 2:** *The Taxation Department may strengthen internal monitoring mechanism in Circle offices and ensure that due process for cancellation of registration, issue of Notices and recovery wherever applicable is appropriately carried out.*

#### 2.4.7 Centralised Audit

Audit analysed GST returns data pertaining to 2018-19 to 2020-21 as made available by GSTN. Rule-based deviations and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 17 parameters, which can be broadly categorised into four domains –

- ITC,
- Tax payments,
- Registration and
- Return Filing.

Out of the 15 prescribed GST returns<sup>78</sup>, the following basic returns that apply to normal taxpayers were considered for the purpose of identifying deviations, inconsistencies and mismatches between GST returns/data:

- (i) GSTR-1: Monthly return furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services;
- (ii) GSTR-3B: Monthly summary return of outward supplies and input tax credit claimed, along with payment of tax by the taxpayer to be filed by all taxpayers except those specified under Section 39(1) of the Act. This is the return that populates the credit and debits in the Electronic Credit Ledger and debits in Electronic Cash Ledger;
- (iii) GSTR-6: Monthly return for Input Service Distributors providing the details of their distributed input tax credit and inward supplies;
- (iv) GSTR-8: Monthly return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST, introduced in October 2018;
- (v) GSTR-9: Annual return to be filed by all registered persons other than an Input Service Distributor (ISD), Tax Deductor at Source/Tax Collector at Source, Casual Taxable Person, and Non-Resident taxpayer. This document contains the details of all supplies made and received under various tax heads (CGST, MGST and IGST) during the entire year along with turnover and audit details for the same;

<sup>78</sup> GSTR-1, GSTR-2A, GSTR-2B, GSTR-3B, GSTR-4 (taxpayers under the Composition scheme), GSTR-5 (non-resident taxable person), GSTR-5A (Non-resident OIDAR service providers), GSTR-6 (Input service distributor), GSTR-7 (taxpayers deducting TDS), GSTR-8 (E-commerce operator), GSTR-9 (Annual Return), GSTR-10 (Final return), GSTR-11 (person having UIN and claiming a refund), CMP-08, and ITC-04 (Statement to be filed by a principal/job-worker about details of goods sent to/received from a job-worker).

- (vi) GSTR-9C: Annual audit form for all taxpayers having a turnover above ₹ 2.00 crore in a particular financial year. It is basically a reconciliation statement between the annual returns filed in GSTR-9 and the taxpayers' audited annual financial statements;
- (vii) GSTR-2A: A system-generated statement of inward supplies for a recipient. It contains the details of all B2B transactions of suppliers declared in their Form GSTR-1/ 5, ISD details from GSTR-6, details from GSTR-7 and GSTR-8 respectively by the counterparty and import of goods from overseas on bill of entry, as received from ICEGATE Portal of Indian Customs;
- (viii) GSTR-2B: It is a month-wise auto-drafted statement for regular taxpayers (whether or not opted into the QRMP<sup>79</sup> scheme) introduced on the GST portal providing eligible and ineligible ITC for each month, similar to GSTR-2A but remains constant or unchanged for a period. The statement was launched from the August 2020 tax period onwards.

The Pan-State analysis on the 17 identified parameters undertaken are summarised in Tables 2.4.4(a) and 2.4.4(b) below and results thereon are given in **Appendix 2.4.2**:

**Table 2.4.4(a): Parameters used for sample extraction**

| Sr. No. | Algorithm used                                                                                                                                                                                                                                                                                                                                                        | Risk pursued                                                                               |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| 1       | ITC available as per GSTR-2A with all its amendments was compared with the ITC availed in GSTR-3B in Table 4A (5) (accrued on domestic supplies) excluding the reversals in Table 4B (2) but including the ITC availed in the subsequent year from Table 8C of GSTR-9 and blocked credits                                                                             | ITC mismatch between GSTR-2A and GSTR-3B                                                   |
| 2       | RCM payments in GSTR-9 Table 4G (tax payable) were compared with ITC availed in GSTR-9 Table 6C, 6D and 6F (ITC availed). In cases where GSTR-9 was not available, RCM payment in GSTR-3B Table 3.1(d) was compared with GSTR-3B 4(A)(2) and 4A(3). Greater of difference in GSTR-9 and GSTR-3B considered where both were available                                  | Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9                       |
| 3       | ISD ITC availed in GSTR-9 Table 6G or GSTR-3B Table 4(A)(4) of recipient was compared with the sum of Table 5A, Table 8A, and Table 9A of GSTR-6 of distributor GSTINs                                                                                                                                                                                                | Incorrect availing of ISD credit                                                           |
| 4       | ITC availed through Table 4 of GSTR-3Bs pertaining to period 2018-19 to 2020-21 filed after October of the following year                                                                                                                                                                                                                                             | ITC availed in GSTR-3B filed after the cut-off period.                                     |
| 5       | ITC available from GSTR-2A was compared with Table 8A of GSTR-9 which captures ITC available from GSTR-2A (as an auto-populated non-editable field) but excludes those entries in GSTR-2A where the supplier has not filed GSTR-1 by due date of its filing and also excludes the ITC for the period during which the recipient taxpayer was under composition scheme | ITC passed on without supplier remitting tax                                               |
| 6       | Positive figure in GSTR-9C Table 12F                                                                                                                                                                                                                                                                                                                                  | Mismatch of ITC availed between annual returns and books of accounts                       |
| 7       | Positive figure in GSTR-9C Table 14T                                                                                                                                                                                                                                                                                                                                  | Reconciliation between ITC availed in annual returns with expenses in financial statements |
| 8       | Negative figure in GSTR-9C Table 9R                                                                                                                                                                                                                                                                                                                                   | Mismatch in tax paid between books of accounts and annual returns                          |

<sup>79</sup> Quarterly Return and Monthly Payment.

| Sr. No. | Algorithm used                                                                                                                                                                                                                                                                                            | Risk pursued                                                                |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| 9       | Interest calculated at the rate of 18 <i>per cent</i> on cash portion of tax payment on delayed filing of GSTR-3B <i>vis-à-vis</i> interest declared in GSTR-3B                                                                                                                                           | Short payment of interest                                                   |
| 10      | Taxpayers who have not filed GSTR-3B but have filed GSTR-1 or where GSTR-2A available, indicating taxpayers carrying on the business without discharging tax                                                                                                                                              | GSTR-3B was not filed but GSTR-1 is available                               |
| 11      | GSTR-3B Table 3.1(a)+(b) was compared with tax liability declared in the e-way bills and cases where GSTR-3B tax liability are less than e-way bill tax liability are identified                                                                                                                          | Suppression of tax liability based on E-way bill verification               |
| 12      | The greater of tax liability between GSTR-1 (Tables 4 to 11), considering advances and amendments, and GSTR-9 (Tables 4N, 10 and 11) was compared with tax paid details in GSTR-3B Tables 3.1(a) and 3.1(b). In cases where GSTR-9 was not available, GSTR-3B tax paid was compared with GSTR-1 liability | Unsettled liabilities. This would lead to short payment/non-payment of tax. |

Table 2.4.4(b): Parameters used for sample extraction

| Sr. No. | Algorithm used                                                                                                                                                                                                                 | Risk pursued                                                                                                                                       |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Unbilled revenue at the beginning of the year in GSTR-9C Table 5B should tally with the unbilled revenue of the previous year GSTR-9C shown in Table 5H. Any mismatch indicates suppression of taxable turnover                | Suppression of taxable value based on unbilled revenue declared in GSTR-9C.                                                                        |
| 2       | Negative figure in GSTR-9C Table 7G                                                                                                                                                                                            | Mismatch in taxable turnover declared in GSTR-9C Table 7G                                                                                          |
| 3       | Table 3.1(a) of GSTR-3B was compared with Column 6 of Table 9 of GSTR-2A. Cases where GSTR-3B values are less than that of GSTR-2A are identified                                                                              | Under-declaration of taxable supplies by comparing TDS returns                                                                                     |
| 4       | The composition taxpayers whose turnover on all India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of ₹ 50 lakh in 2018-19 and ₹ 75 lakh in 2019-20 were identified | Ineligible under composition levy scheme i.e. taxpayers continue to operate under composition levy scheme despite crossing threshold for the same. |
| 5       | GSTINs from GSTR 8 returns Table 3 who filed CMP-08 quarterly returns as composition taxpayers are identified                                                                                                                  | Composition taxpayer also availing e-commerce facility                                                                                             |

The data analysis depicted a number of deviations which indicate that basic validation controls in the application software needed to be strengthened. Some of the major deviations were, ITC mismatch across the returns GSTR-2A and 3B (20 deviations), ITC passed on without supplier remitting tax (10 deviations) and unsettled tax liabilities (25 deviations) indicated that controls to input and validate data in GST system are either not working properly or are entirely absent.

#### 2.4.7.1 Results of Centralised Audit

Out of the sample of 299 cases, the Taxation Department provided responses in 290 cases. The extent to which the audit dimensions translated into compliance deviations is summarised in **Appendix 2.4.2** wherein the deviations related to Liability Mismatches is given in **Table A** and deviations related to Turnover Mismatches is given in **Table B of Appendix 2.4.2**.

### Summary of deficiencies (Centralised Audit)

With respect to liability mismatches out sample of 299 cases audit noticed deviations from the provisions of the Act in 110 cases {Col No. 14 of Table A, Appendix 2.4.2} involving ₹ 69.19 crore {Col. No. 15 of Table A, Appendix 2.4.2} constituting 37.93 *per cent* of total 290 cases for which the Department provided responses.

In 98 cases {Col. No. 16, 18 and 20 of Appendix 2.4.2}, constituting 33.79 *per cent* (of the 290 cases for which the Department provided responses), where the Department's reply was acceptable to Audit, data entry errors by taxpayers comprised four cases, action was taken before queries in 18 cases and 76 cases had valid explanations.

In 27 cases {Col. No. 22 of Table A, Appendix 2.4.2}, the Department's reply is not acceptable to Audit and was rebutted accordingly. Furthermore, in 27 cases {Col No. 24 of Table A, Appendix 2.4.2}, the Department's reply was not furnished with appropriate documentary evidence.

With respect to turnover-related mismatches out sample of 31 cases, Audit noticed deviations from the provisions of the Act in 11 cases {Col No. 14 of Table B, Appendix 2.4.2} out of a total of 28 cases for which the Department provided responses. In ten cases (Column No. 16, 18 and 20), the Department's reply was acceptable to Audit whereas in five cases (Col. No. 22), the Department's reply was not acceptable to Audit and rebutted accordingly. Furthermore, in two cases {Col No. 24 of Table B, Appendix 2.4.2}, the Department's reply was not furnished with appropriate documentary evidence.

In all, Demand Orders amounting to ₹17.69 crore were issued in 44 cases and recovery made at the instance of audit was ₹1.75 crore in 25 cases. {Col No. 6 & 7 of Table A & B, Appendix 2.4.2}.

Further details of the deviations noticed in audit sample of 299 cases during Centralised Audit are given below:

#### (i) *ITC mismatch between GSTR-2A and GSTR-3B*

GSTR-2A is a purchase related dynamic tax return that is automatically generated for each business by the GST portal, whereas GSTR-3B is a monthly return in which summary of outward supplies along with ITC declared and payment of tax are self-declared by the taxpayer.

To analyse the veracity of ITC utilisation, relevant data were extracted from GSTR-3B and GSTR-2A for the years 2018-19, 2019-20 and 2020-21 and the ITC paid as per suppliers' details were matched with the ITC credit availed by the taxpayers.

Out of the replies received in 32 cases, fifteen cases were not considered (in three cases, action was taken before the issuance of audit query and in twelve cases the Department's reply was accepted by the Audit).

On being pointed out by Audit (March 2024),<sup>80</sup> in three cases amounting to ₹0.12 crore recovery (vide DRC-03) was made at the instance of Audit. In three cases, amounting to ₹ 2.00

<sup>80</sup> Limited audit was taken up from 24 July 2023 to 13 October 2023, and the final Inspection Report was issued to the Department on 05 March 2024.



crore, Demand Order (DRC-07) was issued. In two cases involving ₹ 9.98 crore, DRC-01 were issued (March 2025). In six cases involving ₹ 16.51 crore, scrutiny notices were issued in Form ASMT-10/DRC-01A. In three cases involving ₹ 7.10 crore, the replies furnished by the Department were not supported by relevant documentary evidence and were thus not amenable to verification by Audit (**Appendix 2.4.3**).

**(ii) Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9**

The extent of availing of ITC under RCM for the years 2018-19 to 2020-21 was analysed by comparing the datasets pertaining to GSTR-3B and annual return GSTR-9 to check whether the tax has been discharged fully on the activities/transactions under RCM.

Out of the replies received in 13 cases, five cases were not considered (in one case, there was data entry error in the returns, in two cases action was taken before the issue of audit query and in two case, Department's reply was accepted by the Audit).

On being pointed out by Audit (March 2024), in one case amounting to ₹ 0.53 crore, recovery (DRC-03) was made at the instance of Audit. In three case involving ₹ 0.14 crore, Demand Order (DRC-07) was issued. In three cases involving ₹ 0.16 crore, the Department issued (March 2025) scrutiny notices in Form ASMT-10/DRC-01A. In one case involving ₹ 0.08 crore, the reply furnished by the Department was not supported by relevant documentary evidence and was thus not amenable to verification by Audit (**Appendix 2.4.4**).

**(iii) Incorrect availing of ISD credit**

To analyse whether the ITC availed by the taxpayers is in excess of that transferred by the Input Service Distributor (ISD), ITC availed as declared in the returns of the taxpayers was compared with the ITC transferred by the ISD in their GSTR-6.

Audit observed that in one case (1xxxxxxxxxxxxxK, under Circle-VI) there is deviation of ₹ 0.27 crore.

On being pointed out by Audit (March 2024), the Department (March 2025) furnished the reply of the taxpayer wherein the taxpayer furnished the comparative statements showing no outstanding liabilities as the ITC on ISD for FY 2019-20. ITC has been claimed by the taxpayer in FY 2020-21, which on verification was found acceptable by Audit (**Appendix 2.4.5**).

**(iv) ITC availed in GSTR-3B filed after the cut-off period**

Section 16(4) of the MGST Act, 2017 provides for availing of ITC only till the due date of furnishing GSTR-3B for the month of September following the end of the financial year to which such ITC pertains or furnishing of relevant Annual Return, whichever is earlier. Accordingly, if any GSTR-3B is furnished after such time, ITC availed therein becomes inadmissible.

Out of the replies received in 22 cases, twelve cases were not considered as the Department's replies (March 2025) were accepted by the Audit in eleven cases and in one case action was taken before the audit query was issued.



On being pointed out by Audit (March 2024), in one case demand order (DRC-07) was issued for ₹ 0.64 crore. In four cases involving an amount of ₹ 1.94 crore, the Department issued (March 2025) scrutiny notices in Form ASMT-10/DRC-01A. In five cases involving an amount of ₹ 2.70 crore, the replies furnished by the Department were not supported by relevant documentary evidence and were thus not amenable to verification by Audit (**Appendix 2.4.6**).

**(v) ITC passed on without supplier remitting tax**

In order to analyse the extent of compliance of ITC availment under Section 16(4) of the MGST Act, an attempt has been made to identify likely cases where the ITC would have been passed on by the taxpayer without actually remitting the tax.

While GSTR-2A is generated based on the disclosures made by the suppliers in their GSTR-1, Table 8A of the GSTR-9 is auto-populated (non-editable) from Tables 3, 4, 5 and 6 of the GSTR-2A (Tables 3 and 5 of the old GSTR-2A format) as available on 31 October of the following financial year. Therefore, the following are not reflected in Table 8A:

1. GSTR-1/5 filed after the cut-off date (though details are available in GSTR-2A) as ITC availment is limited to GSTR-1/5 filed by the suppliers up to the tax period of September of the following financial year.
2. Supplies indicated as RCM in GSTR-1.
3. When the supplier has amended the GSTIN, credit is available to the amended GSTIN only.
4. Supplies pertaining to the period when the supplier was under the composition scheme.
5. Documents dated after the effective date of cancellation of the supplier.
6. Invoices, where the place of supply differs from the State of the recipient.

It may also be noted that though the filing of GSTR-1 before filing of GSTR-3B was strictly implemented only from January 2022, it is quite probable that there are instances prior to this date where suppliers might not have filed GSTR-3B or filed GSTR-3B belatedly after filing GSTR-1, therefore, rendering the Input Tax Credit (ITC) derived from these returns ineligible.

Out of the replies received in 21 cases, eleven cases were not considered (in one case, there was data entry error in the returns, in five cases action was taken before the issue of audit query and in five cases the Department's reply was acceptable by Audit).

On being pointed out by Audit (March 2024), in one case amounting to ₹ 0.06 crore, Demand Order was issued (DRC-07). In four cases involving ₹ 13.5 crore, the Department issued (March 2025) scrutiny notices (ASMT-10). In three case involving ₹ 9.44 crore, replies of the Department were not acceptable to Audit against which rebuttal was provided. In two cases involving ₹ 0.55 crore, the replies furnished by the Department were not supported by relevant documentary evidence and were thus not amenable to verification by Audit (**Appendix 2.4.7**).

**(vi) Mismatch of ITC availed between annual returns and books of accounts**

Table 12 of GSTR-9C reconciles ITC declared in annual return (GSTR-9) with ITC availed as per audited annual financial statement or books of accounts. Column 12F of this table deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer for the years 2018-19 to 2020-21 as required under Rule 80(3) of MGST Rules in Form GSTR-9C was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the Financial Statements.

Out of the replies received in five cases, four cases were not considered as in two cases, action was taken before the issue of audit query and in another two cases, the Department's reply (March 2025) was accepted by the Audit.

Audit analysis of the remaining one case revealed unreconciled ITC of ₹ 0.94 crore declared in Table 12F of GSTR-9C, being ITC availed in GST returns in excess of eligible ITC based on financial statements. On this being pointed out by Audit (March 2024), the Department issued (March 2025) scrutiny notice in Form ASMT-10 (**Appendix 2.4.8**).

**(vii) Reconciliation between ITC availed in annual returns with expenses in financial statements**

Table 14 of GSTR-9C reconciles ITC declared in annual return (GSTR-9) with ITC availed on expenses as per audited annual financial statement or books of accounts. Column 14T of this table deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer for the years 2018-19 to 2020-21 as required under Rule 80 (3) of MGST Rules in Form GSTR-9C, was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the expenses reported in the Financial Statements.

Out of the replies received in five cases, four cases were not considered as in one case action was taken before the issue of audit query and in three cases the Department's reply (March 2025) was accepted by Audit.

Audit analysis of the remaining one case revealed unreconciled ITC of ₹ 0.08 crore declared in Table 14T of GSTR-9C, being ITC availed in GST returns in excess of eligible ITC based on expenses reported in financial statements. On this being pointed out by Audit (March 2024), the Department stated that the case record was verified, however, action could not be taken since the case is time barred. The Department's reply was not acceptable as the Department had not scrutinised the returns and assessed the liabilities payable by the taxpayer in a time bound manner which resulted in the case being time barred (**Appendix 2.4.9**).

**(viii) Mismatch in tax paid between books of accounts and annual returns**

The certified reconciliation statement submitted by the taxpayer for the years 2018-19 to 2020-21 as required under Rule 80(3) of MGST Rules in Form GSTR-9C was analysed at data level to review the extent of identified mismatch in tax paid between the annual returns and the books of accounts. Table 9 of Form 9C attempts to reconcile the tax paid by segregating

the turnover rate-wise and comparing it with the tax discharged as per annual return GSTR-9. The unreconciled amounts could potentially indicate tax levied at incorrect rates, incorrect depiction of taxable turnover as exempt or *vice versa* or incorrect levy of CGST/SGST/IGST. There can also be situations wherein supplies/tax declared are reduced through amendments (net of debit notes/credit notes) in respect of the year (2018-19/2019-20/2020-21) transactions carried out from April to September of the subsequent year (2019-20/2020-21/2021-22).

Out of the replies received in six cases, five cases were not considered (in one case there was data entry error and in four cases the Department's replies were accepted by Audit). Audit analysis of the remaining one case had unreconciled payment of tax declared in Table 9R of GSTR-9C, amounting to ₹ 0.50 crore.

On being pointed out by Audit (March 2024), the Department (March 2025) stated that the taxpayer did not reply to ASMT-10 issued and that issuance of order under section 73(9) for the year 2018-19 has already lapsed. The Department's reply is not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities payable by the taxpayer in a time-bound manner has resulted in the case being time barred **(Appendix 2.4.10)**.

#### **(ix) Short payment of interest**

Section 50(1) of the MGST Act, 2017 stipulates that every person liable to pay tax in accordance with the provisions of this Act or the rules made there under but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay interest at the rate notified.

The extent of short payment of interest on account of delayed remittance of tax during 2018-19 to 2020-2021 was identified using the tax paid details in GSTR-3B and the date of filing of the GSTR-3B. Only the net tax liability (cash component) has been considered to work out the interest payable<sup>81</sup>.

Out of the replies received in 69 cases, six cases were not considered (the Department's reply was accepted by the Audit). Audit analysis of the remaining sixty-three cases revealed that taxpayers filed the returns (GSTR-3B) pertaining to the months from April 2018 to March 2021 with delay. This resulted in short payment of interest amounting to ₹ 15.49 crore.

On being pointed out by Audit (March 2024), in 17 cases amounting to ₹ 1.07 crore recovery (DRC-03) was made at the instance of Audit. In 17 cases amounting to ₹ 10.47 crore, Demand Order (DRC-07) was issued. In eight cases involving ₹ 0.92 crore, the Department issued (March 2025) show cause notices (DRC-01). In eight cases involving ₹ 0.66 crore, the Department issued (March 2025) scrutiny notices in Form ASMT-10/DRC-01A. In twelve cases involving ₹ 0.81 crore, reply of the Department was not acceptable to Audit against which rebuttal was provided. In one case involving ₹ 1.06 crore, reply furnished by the

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<sup>81</sup> All the relaxations, and reduced rate of interest extended to the industries during the COVID -19 Phase I *w.e.f.* January to April 2020 and Phase II for March 2021 returns have been considered while working out the interest component. It may also be noted that the interest worked out is only minimum, as for the supplies made prior to the tax period and declared in the return for the said tax period, the interest has to be discharged on the entire tax component. Due to the non-availability of such bifurcation, the interest on such supplies have also been worked out only on the case component.

Department was not supported by relevant documentary evidence and was thus not amenable to verification by Audit.

In one case involving ₹ 0.004 crore, reply was not furnished (April 2025) (**Appendix 2.4.11**).

**(x) *GSTR-3B was not filed but GSTR-1 is available***

At the data level, taxpayers who have not filed GSTR-3B but have filed GSTR-1 or whose GSTR-2A was available was identified. GSTR-3B return is the only instrument through which the liability is offset and ITC is availed. The availability of GSTR-1 and GSTR-2A and non-filing of GSTR-3B indicates that the taxpayers had undertaken/carried on the business during the period but have not discharged their tax liability. It may also include cases of irregular passing on of ITC.

Out of the replies received in 11 cases, two cases were not considered as the Department's reply was acceptable by Audit. Audit analysis of the remaining nine cases revealed that taxpayers have not filed GSTR-3B for the period 2018-19 to 2020-21 involving total tax deviation amounting to ₹ 0.78 crore in terms of tax liability flowing from GSTR-1.

On being pointed out by Audit (March 2024), in three cases amounting to ₹ 0.20 crore, Demand Order issued (DRC-07). In four cases involving ₹0.13 crore, the reply of the Department was not acceptable to Audit against which rebuttal was provided. In two case involving ₹ 0.45 crore, reply furnished by the Department was not supported by relevant documentary evidence and was thus not amenable to verification by Audit (**Appendix 2.4.12**).

**(xi) *Suppression of tax liability based on E-Way Bill verification***

In order to analyse the extent of short-payment of tax, relevant data related to tax liability declared in GSTR-3B for the years 2018-19 to 2020-21 were compared with disclosures made in e-way bills. It may be noted that the deviation is only an indicator to lower tax declaration, at a minimum level, as an accurate comparison is not possible as besides such supplies, the taxpayer may also have other supplies which do not require the generation of e-way bills.

Out of the replies received in 36 cases, 17 cases were not considered as the Department's reply was acceptable by Audit. Audit analysis of the remaining 19 cases revealed suppression of tax liability amounting to ₹ 5.96 crore.

On being pointed out by Audit (March 2024), in four cases amounting to ₹ 1.03 crore, Demand Order (DRC-07) was issued. In two case involving ₹1.05 crore, the Department issued (March 2025) scrutiny notices in Form ASMT-10. In seven cases involving ₹ 1.03 crore, the Department is under correspondence with taxpayer. In two case involving ₹ 0.19 crore, reply of the Department was not acceptable to Audit against which rebuttal was provided. In four cases involving ₹ 2.66 crore, no documentary evidence was furnished with the replies and were thus not amenable to verification by Audit (**Appendix 2.4.13**).

**(xii) *Unsettled liabilities***

GSTR-1 depicts the monthly details of outward supplies of Goods or Services. The taxable value and tax paid thereof are shown in GSTR-3B. Details of GSTR-1 and GSTR-3B are also mentioned in annual return GSTR-9 in the relevant columns.

To analyse the undischarged tax liability, relevant data were extracted from GSTR-1, and GSTR-9 for the years 2018-19 to 2020-21, and the tax payable in these returns was compared with the tax paid declared in GSTR-9. Where GSTR-9 was not available, a comparison of tax payable between GSTR-1 and GSTR-3B was resorted to. The amendments and advance adjustments declared in GSTR-1 and 9 were also considered for this purpose.

Out of the replies received in 41 cases, sixteen cases were not considered (in one case there was data entry error in returns; in four cases, action was taken before the issue of audit query and in eleven cases, the Department reply was accepted by Audit). Audit analysis of the remaining 25 cases revealed short payment of tax amounting to ₹15.72 crore.

On being pointed out by Audit (March 2024), in one case recovery was made amounting to ₹ 0.002 crore (DRC-03). In eight cases involving ₹ 3.15 crore, Demand Order (DRC-07) was issued. In one case involving ₹ 3.20 crore, the Department issued (March 2025) show cause notice (DRC-01). Two cases involving ₹ 2.06 crore was under correspondence with taxpayer. In four cases involving ₹ 4.45 crore, the replies of the Department were not acceptable to Audit against which rebuttal was provided. In nine cases involving ₹ 2.86 crore, no documentary evidence was furnished with the replies and were thus not amenable to verification by Audit.

No reply was furnished for the five cases involving ₹ 0.88 crore till date (April 2025) **(Appendix 2.4.14).**

#### ***(xiii) Suppression of taxable value based on unbilled revenue***

Table 5 of the GSTR-9C reconciliation statement pertaining to disclosures of unbilled revenue submitted by the taxpayer as required under Rule 80(3) of MGST Rules for the years 2018-19 to 2020-21 was analysed at data level.

Table 5B figures of GSTR-9C for the years 2018-19 to 2020-21 which captures the unbilled revenue at the beginning of the financial year was compared with Table 5H of the previous GSTR-9C returns which captures the unbilled revenue of the end of the year to review the extent of identified mismatch in turnover declared in the Annual Return with the Financial Statements.

Unbilled revenue accounts for that part of transactions that are recorded in the books of accounts on an accrual basis but against which no invoices have been issued till the close of the financial year. Ideally, the unbilled revenue at the beginning of the year in GSTR-9C Table 5B should tally with the unbilled revenue of the previous GSTR-9C shown in Table 5H. Any mismatch could be an indication of the suppression of taxable turnover. Since the taxpayers have been provided with an option of not declaring these figures separately and just reporting the adjustments in Table 5O, only cases where figures of both Table 5B and Table 5H are declared are considered.

Out of the replies received in five cases, three cases were not considered (the Department's reply was accepted by Audit.) Audit analysis of the two remaining cases revealed suppression of taxable turnover amounting to ₹ 0.95 crore.

On being pointed out by Audit (March 2024), in two cases involving turnover of ₹ 0.95 crore, the Department stated that ASMT 10 (21 August 2024) was issued but the case is now time

barred. The Department's reply is not acceptable as the Department ought to have scrutinised the returns and assessed the liabilities payable by the taxpayer in a time-bound manner has resulted in the case being time barred.

No reply was furnished for the two cases involving turnover of ₹ 0.03 crore till date (April 2025) (**Appendix 2.4.15**).

**(xiv) Mismatch in taxable turnover declared in GSTR-9C Table 7G**

Table 7 of GSTR-9C is the reconciliation of taxable turnover. Column 7G of this table captures the unreconciled taxable turnover between the annual return GSTR-9 and that declared in the financial statement for the year after the requisite adjustments.

The certified reconciliation statement submitted by the taxpayer for the years 2018-19 to 2020-21 as required under Rule 80(3) of MGST Rules in Form GSTR-9C was analysed at data level to review the extent of identified mismatch in taxable turnover reported in the Annual Return *vis-à-vis* the Financial Statements. The unreconciled amount in cases where the turnover in GSTR-9 is less than the financial statement indicates non-reporting, under-reporting, short-reporting, omission, error in reporting of taxable supplies. It could also be on account of non-reporting of both taxable and exempted supplies.

Out of the replies received in 10 cases, six cases were not considered as Department's reply was accepted by Audit. The remaining four cases had unreconciled taxable turnover<sup>82</sup> in Table 7G of GSTR-9C amounting to ₹ 4,453.21 crore.

On being pointed out by Audit (March 2024), in two cases involving turnover deviation of ₹ 4,345.82 crore, the Department issued (March 2025) scrutiny notices in Form ASMT-10. In two cases involving turnover deviation of ₹ 107.39 crore, the reply of the Department was not acceptable to Audit against which rebuttal was provided (**Appendix 2.4.16**).

**(xv) Under-declaration of taxable supplies by comparing TDS returns**

TDS and TCS details are declared in GSTR-7 and GSTR-8 respectively and communicated to the registered person in Table 9 of GSTR-2A. The cases where the taxable value declared on account of outward taxable supplies (other than zero rated, nil rated and exempted) in GSTR-3B were less than the net amount liable for TCS and TDS credit as per Table 9 of GSTR-2A have been identified. It may be noted that the deviation amount indicated may only be a fraction of non-disclosure, as exact comparison is not possible as the taxpayer may have other supplies which do not necessitate TDS recovery. Hence, the Department was requested to examine all the transactions and not to limit checks to the deviation amount.

Out of the replies received in seven cases, one case was not considered as Department's reply was accepted by Audit. The remaining six cases had under declaration of taxable supply amounting to ₹ 12.89 crore.

<sup>82</sup> For 1xxxxxxxxxxxx8- "Advance Received of ₹ 70,00,000.00 is not a part of Turnover', ₹ 43,08,32,08,879.00 relates to other GSTIN of same PAN".

For 1xxxxxxxxxxxxO :- "The amount is unreconciled due to turnover of different GSTN number registered under the same PAN', turnover of Assam ₹ 11,11,00,784, Bihar ₹ 46,10,36,240, Mizoram ₹ 6,34,32,463, West Bengal ₹ 1,34,82,143, Uttar Pradesh ₹ 2,34,86,984" for the year 2018-19; "The amount is unreconciled due to multi GSTN number under the same PAN turnover of Assam is ₹ 12,87,87,777.23, West Bengal is ₹ 7,63,57,143.00, Uttar Pradesh is ₹ 1,16,04,152, Bihar is ₹ 12,56,68,812.6 and Mizoram is ₹ 5,88,96,820" for the year 2019-20 and no reasons furnished for the year 2020-21.



On this being pointed out (March 2024), in one case (turnover amount of ₹ 2.77 crore) recovery was made (DRC-03) amounting to ₹ 0.04 crore at the instance of Audit. In two cases involving turnover of ₹ 1.74 crore, Demand Order (DRC-07) was issued. In two cases involving turnover of ₹ 4.21 crore, the Department issued (March 2025) show cause notices (DRC-01). In one case involving turnover of ₹ 4.17 crore, no documentary evidence was furnished with the reply and was thus not amenable to verification by Audit.

No reply was furnished for the one case for the financial year 2018-19 involving ₹ 0.68 crore till date (April 2025) (**Appendix 2.4.17**).

#### **(xvi) Ineligible Taxpayers under Composition Levy Scheme**

At the data level, Audit has attempted to identify composition taxpayers whose turnover on Pan India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of ₹ 0.50 crore in 2018-19 and ₹ 0.75 crore in 2019-20 but still continue to avail the benefit of composition levy scheme.

Out of the replies received in five cases, Audit analysis revealed that the taxpayers under composition levy scheme had taxable supply amounting to ₹ 7.29 crore.

On this being pointed out (March 2024), an amount of ₹ 0.03 crore was recovered (DRC-03) in one case (turnover amount of ₹ 1.16 crore) at the instance of Audit. In two cases involving turnover amounting to ₹ 3.39 crore, Demand Order (DRC-07) was issued. One case involving ₹ 1.01 crore, the Department's reply was not acceptable, hence rebutted. In one case involving turnover amounting to ₹ 1.73 crore, no documentary evidence was furnished thus not amenable to verification by Audit. (**Appendix 2.4.18**).

#### **(xvii) Composition Levy Scheme taxpayers also availing e-commerce facility**

Audit attempted to identify those composition taxpayers who have availed the e-commerce facility, the datasets pertaining to GSTR-8 filed by the e-commerce operators and CMP-08 filed by the composition taxpayers were compared to check whether the recipient GSTINs mentioned in GSTR-8 have also filed CMP-08. Since the e-commerce GSTR-8 became effective only from 1<sup>st</sup> October 2018, this exercise was taken to check whether these taxpayers would also have availed the services of e-commerce operators from 2018-19 to 2020-21.

Audit analysis revealed that the taxpayer has availed e-commerce facility and had sum of composition turnover amounting to ₹ 0.07 crore in one case. Whereas it is noticed that the turnover as declared by the e-commerce provider in the GSTR-8 returns pertaining to this composition taxpayer is ₹ 0.47 crore, *i.e.* more than the turnover declared by this composition taxpayer in its CMP-08, for composition levy, hence there may be short payment of tax too.

On this being pointed out (March 2024), an amount of ₹ 0.05 crore was recovered (DRC-03) at the instance of Audit (**Appendix 2.4.19**).

### **2.4.8 Detailed Audit**

In a self-assessment regime, the onus of compliance with law is on the taxpayer. The role of the Department is to establish and maintain an efficient tax administration mechanism to provide oversight.



Apart from identifying inconsistencies/deviations in GST returns through pan-State data analysis, a Detailed Audit of GST returns was also conducted as part of this review. Audit also focused on a data-driven risk-based approach. A risk-based sample of 20 taxpayers was selected for this part of the review.

The review involves a desk review of GST returns and financial statements filed by the taxpayers as part of the GSTR-9C and other records available in the back-end system to identify potential risk areas, inconsistencies/deviations and red flags. Based on desk review results, Detailed Audit was conducted in State Tax Department's field formations by obtaining corresponding granular records of taxpayers such as financial ledgers, invoices, *etc.*, to identify causative factors of the identified risks and to evaluate compliance by taxpayers.

#### 2.4.8.1 Scope limitation (non-production/ partial production of records)

During the desk review of taxpayers' records available in the back-end system, Audit identified the risks related to excess ITC and tax liability mismatches for detailed examination. On the ITC dimension, the mismatches were identified by comparing GSTR-3B with GSTR-2A and GSTR-9, and the declarations made in Table 12 and 14 of GSTR-9C. On the tax liability dimension, the mismatches were identified by comparing GSTR-3B with GSTR-1 and GSTR-9 and the declarations in Table 5, Table 7, and Table 9 of GSTR-9C.

Audit requisitioned granular records of the taxpayers through the respective Circles (February to March 2024) in which out of a total of 20 sampled cases, complete records were produced only in ten cases (50 *per cent*). In one out of 10 remaining cases, only sales and purchase statements were produced for the sampled months instead of invoices<sup>83</sup>. In nine cases (45 *per cent*), neither the sales and purchase statements nor the invoices were produced. The jurisdiction-wise non/partial production of records is summarised in the **Appendix 2.4.20**.

Consequently, in these non/partially produced cases, Audit was restricted to the information available in the returns filed by the taxpayers. Due to non-production of sales invoices, Audit could not ascertain check related to HSN code and rates applied thereof.

#### 2.4.8.2 Audit Findings-Detailed Audit

The audit findings are categorised under **A) Returns** and **B) Utilisation of ITC**.

##### (A) Returns

##### (i) Non-payment of interest by taxpayers

Section 50(1) of the MGST Act, 2017 stipulates that every person liable to pay tax in accordance with the provisions of this Act or the rules made there under but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay interest at such rate, not exceeding 18 *per cent*, as may be notified by the Government on the recommendations of the Council.

Audit observed that in seven out of 20 sampled cases (35 *per cent*), the taxpayers had filed their returns during the period April 2018 to March 2021 belatedly and paid the tax dues in

<sup>83</sup> Sampled invoices for two out of 36 months were requisitioned.

these returns by debiting the Cash Ledger. However, interest amounting to ₹ 11.41 lakh, payable as per Section 50 (1) of the MGST Act, 2017, was not paid by the defaulters.

On this being pointed out (May 2024), the Department stated that in six out of seven cases, the taxpayers have accepted the demand and paid interest amounting to ₹ 10.78 lakh vide DRC-03 at the instance of Audit. The Department stated (March 2025) that in one case<sup>84</sup> under Circle I, the DRC-01 has been issued. **(Appendix 2.4.21).**

**An illustrative case is given below:**

One taxpayer having GSTIN 1xxxxxxxxxxxxxU under Ri-bhoi Circle had filed the returns (GSTR-3B) during the period April 2018 to November 2020 with delays ranging between one and 72 days and paid the tax due in these returns by debiting the Electronic Cash Ledger. However, interest liability required to be paid on cash portion of liability amounting to ₹ 5.66 lakh was not discharged.

On this being pointed out by Audit (May 2024), the ST, Ri-bhoi issued demand notices to which the taxpayer accepted and paid the interest vide DRC-03 dated 10 May 2024 amounting to ₹ 5.38 lakh at the instance of Audit.

**(ii) Discrepancies noticed in filing of GST returns**

Rule 80(1) of the MGST Rules, 2017 stipulates that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of Section 44 electronically in FORM GSTR-9 through the common portal.

Rule 80(3) of the MGST Rules, 2017 provides that every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of Section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C, electronically through the common portal. From 01 August 2021, exemption from filing Form GSTR-9C has been extended to the taxpayers having annual aggregate turnover up to ₹ 5.00 crore as per Notification No. 30/2021 – State Tax dated 30 June 2021. Further, Section 44 of MGST Act 2017 was amended vide Notification No. 31/2021-State Tax No. ERTS(T) 65/2017/Pt. I/338 dated 30 June 2021 provides for exemption from filing GSTR-9 to taxpayers whose aggregate turnover in the financial year 2020-21 is up to ₹ 2.00 crore.

Audit scrutiny of the returns filed by 20 sampled taxpayers for the years 2018-19 to 2020-21, revealed non-compliance in respect of two taxpayers. One taxpayer with an aggregate turnover of ₹ 7.72 crore did not file GSTR-9 and GSTR-9C for the year 2020-21 and another taxpayer with the aggregate turnover of ₹ 2.20 crore and ₹ 3.06 crore during 2019-20 and 2020-21 respectively did not file GSTR 9/9C for the year 2019-20, and GSTR-9 for the year 2020-21 **(Appendix 2.4.22).**

On this being pointed out (March 2024), the ST Circle VIII had issued DRC-01A (August 2024) in one case, however, further reply was awaited. In another case, the taxpayer had filed

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<sup>84</sup> (1xxxxxxxxxxxxxA with interest liability amounting to ₹ 13,071.05).

the requisite returns (June 2024) in response to the notice issued by ST, Jowai Circle, at the instance of Audit.

### (B) Utilisation of Input Tax Credit

Input Tax Credit (ITC) means the Goods and Services Tax (GST) paid by a taxable person on purchase of goods and/ or services that are used in the course or furtherance of business. To avoid cascading effect of taxes, credit of taxes paid on input supplies can be used to set-off for payment of taxes on outward supplies.

To analyse the veracity of ITC utilisation, relevant data were extracted from GSTR-3B and GSTR-2A for the years 2018-19 to 2020-21, and the ITC paid as per suppliers' details were matched with the ITC credit availed by the taxpayers.

Audit scrutiny of a taxpayer (GSTIN 1xxxxxxxxxxxxA) of Circle I revealed that against the ITC of ₹ 16.26 crore available as per GSTR-2A, the ITC availed by the taxpayer as per GSTR-3B was ₹ 16.41 crore. This resulted in a mismatch of ITC availed amounting to ₹ 0.15 crore as detailed below:

**Table 2.4.5: Mismatch relating to ITC**

| (Amount in ₹)      |                        |                        |                     |
|--------------------|------------------------|------------------------|---------------------|
| Period             | As per GSTR-3B         | As per GSTR-2A         | Excess (+) in ITC   |
| 2020-21            | 4,78,91,786.72         | 4,76,32,514.08         | 2,59,272.64         |
| 2019-20            | 6,30,97,359.00         | 6,23,57,994.88         | 7,39,364.12         |
| 2018-19            | 5,31,41,298.00         | 5,25,93,600.13         | 5,47,697.87         |
| <b>Grand Total</b> | <b>16,41,30,443.72</b> | <b>16,25,84,109.09</b> | <b>15,46,334.63</b> |

On being pointed out by Audit (March 2024), the ST had issued ASMT-10 (March 2024) and DRC-01A and DRC-01 (June 2024). For the year 2018-19, the taxpayer replied to the DRC-01A (dated 10 May 2024) stating that the mismatch was due to the non-uploading of the invoices by the suppliers. However, the supporting documents were not provided. The Department may assess and take necessary action with respect to the outstanding dues.

### 2.4.9 Conclusion

The Subject Specific Compliance Audit (SSCA) on Department's Oversight on GST Payments and Returns Filing was undertaken with an objective of assessing the adequacy of the system in monitoring returns filing and tax payments by the taxpayers, extent of compliance and other departmental oversight functions. The audit was predominantly based on data analysis which highlighted risk areas, red flags and in some cases, rule-based deviations and logical inconsistencies in GST returns filed for the period 2018-19 to 2020-21.

The audit of four Circles showed that the oversight functions with respect to action on non-filers, scrutiny of returns and process of cancellation needed to be strengthened.

In Centralised Audit, out of 299 cases identified by Audit, replies from the Department were received in 290 cases. Out of 290 cases, recovery amounting to ₹ 1.75 crore was made at the instance of Audit in 25 cases. In 44 cases, Demand Orders amounting to ₹ 17.69 crore were issued. In 113<sup>85</sup> cases, the Department needs to take further action to

<sup>85</sup> 299 - [7 (Department's reply was not furnished with appropriate documentary evidence & Department's reply was not acceptable to Audit) + 110 + 44 + 25].

assess and realise the tax dues from the taxpayers wherever applicable. Further, the replies of the Department have been accepted in 108 cases. While data entry errors caused inconsistencies in four cases, action was taken prior to audit in 18 cases and in 86 cases valid explanations were provided.

In Detailed Audit of GST returns of 20 sampled cases, the audit was limited by non-production of records. From the records produced, discrepancies were noticed relating to returns and ITC utilisation. Non-payment of interest was noticed in seven cases amounting to ₹ 11.41 lakh out of which ₹ 10.78 lakh has been recovered at the instance of Audit. In two cases, it was noticed that relevant returns were not filed, and in one case there was mismatch in ITC availment as per GSTR-3B and GSTR-2A amounting to ₹ 0.15 crore.

#### **2.4.10 Summary of recommendations**

- (i) The Department should take necessary steps to speed up the process of scrutiny of returns under Section 61 of the Act before time barring of cases.*
- (ii) The Taxation Department may strengthen internal monitoring mechanism in Circle offices and ensure that due process for cancellation of registration, issue of Notices and recovery wherever applicable is appropriately carried out.*

## 2.5 Compliance Audit Paragraphs

An illustrative case having financial impact of ₹ 8.15 crore, resulting from evasion of taxable turnover, attributed to failure of the Department to conduct timely assessment of a works contractor, is elaborated upon in the subsequent paragraph.

### 2.5.1 Evasion of Taxable Turnover

*Delay in conducting timely assessment of a works contractor by the Superintendent of Taxes resulted in loss of VAT amounting to ₹ 4.03 crore on undisclosed taxable goods valued at ₹ 40.60 crore, including loss of interest amounting to ₹ 4.12 crore for the non-payment of the taxes due.*

#### Superintendent of Taxes, Shillong (Circle II), March 2020

Section 45 of the Meghalaya Value Added Tax (MVAT) Act, 2003 empowers the Superintendent of Taxes (ST) to conduct an assessment of a registered dealer based on best judgment if the submitted returns of the dealer are found to be inaccurate. Further, if the returns submitted by a registered dealer are not correct and complete, the Commissioner will assess the tax due based on their best judgment and provide the dealer an opportunity to explain their case. If the dealer fails to submit the return along with the required payment receipt, the Commissioner can impose a penalty of ‘*up to one and a half times the amount of tax assessed*’. Additionally, in accordance with Section 40 of the MVAT Act, interest at a rate of 24 per cent per annum shall accrue from the first day of the month succeeding the relevant tax quarter.

Scrutiny of returns and other related records (March 2020) of M/s Maxim Infrastructure & Real Estate Limited, a registered work contractor (since August 2011), revealed that between March 2012 and November 2015, the dealer acquired taxable goods amounting to ₹ 40.60 crore. This comprised of goods valued at ₹ 40.60 crore purchased by utilising 279 nos. of ‘C’ forms issued by the Taxation Department. However, the dealer submitted ‘Nil’ quarterly tax returns during the same period of March 2012 to December 2015.

Subsequently, the dealer disclosed a turnover of only ₹ 59.40 lakh in two tax returns for the quarters of March 2016 and September 2016<sup>86</sup> and paid VAT for the two quarters, amounting to ₹ 6.45 lakh (₹ 5.17 lakh<sup>87</sup> + ₹ 1.25 lakh<sup>88</sup>). However, no disclosure of the taxable goods valued at ₹ 40.60 crore purchased through ‘C’ forms between March 2012 and November 2015 was made by the dealer in the tax returns till June 2017 (while VAT regime was still effective). It is evident that the dealer had evaded payment of applicable VAT of ₹ 4.03 crore (details in **Appendix 2.5.1**) on the taxable goods procured between March 2012 and November 2015 as summarised in **Table 2.5.1**.

<sup>86</sup> Nil return was filed for quarter ending June 2016.

<sup>87</sup> During March 2016.

<sup>88</sup> During September 2016.

**Table 2.5.1: Summary of value of goods procured by M/s Maxim Infrastructure & Real Estate Ltd. between March 2012 and November 2015**

| (₹ in crore) |                |                                     |             |
|--------------|----------------|-------------------------------------|-------------|
| Sl. No.      | Value of goods | Tax Rate applicable as per MVAT Act | Tax amount  |
| 1            | 17.40          | 5 per cent                          | 0.87        |
| 2            | 19.80          | 13.50 per cent                      | 2.67        |
| 3            | 3.40           | 14.50 per cent                      | 0.49        |
| <b>Total</b> | <b>40.60</b>   | <b>-</b>                            | <b>4.03</b> |

Audit further observed that due to non-payment of VAT on the above goods, the dealer is liable to pay interest amounting to ₹ 4.12 crore<sup>89</sup>. Thus, despite possessing information on utilisation of C forms obtained by the dealer, the ST, Circle II, Shillong failed to conduct an assessment within the time period permissible under the Act, resulting in revenue loss to the State Exchequer amounting to ₹ 8.15 crore<sup>90</sup>. Further, the ST did not levy penalty of ₹ 6.05<sup>91</sup> crore, in accordance with the provisions of the Act *ibid*.

The matter was communicated to the Department in May 2020 and to the Government in October 2023. In response (June 2023), the ST, Circle II, Shillong stated that a show cause notice (SCN) was issued to the dealer in June 2020. In September 2020, the works contractor responded to the SCN, invoking limitations under the MVAT Act<sup>92</sup>, which restricts the assessment or reassessment of cases older than five years. A second show cause was issued by the ST to the dealer (February 2022) without conducting any assessment for raising the demand against the dealer. Moreover, no progress on the matter had been communicated to audit.

Thus, failure of the ST to assess the tax return of the dealer within the time limit not only led to non-realisation of VAT but also resulted in loss of the interest accrued thereon, liable to be imposed on the defaulting dealer which ultimately resulted in a revenue loss of ₹ 8.15 crore to the State Exchequer.

The Joint Commissioner of Taxes, Meghalaya in reply stated (December 2024), that assessment of the taxpayer's returns had been completed (September 2024) under Section 45 of the MVAT Act, 2003 for the quarters ending 30 September 2011 to 30 June 2017, and demand notices amounting to ₹ 25.61 crore had been issued to M/s Maxim Infrastructure & Real Estate Ltd., (**Appendix 2.5.2**). Further, the Joint Commissioner pointed out to the Joint Secretary, GoM, ERTS Department, that since the assessment had been completed as per Section 45 of the Act, the provision of Section 57 on time barring the assessment as claimed by M/s Maxim Infrastructure & Real Estate Ltd. was not applicable.

<sup>89</sup> Interest has been computed from 01 January 2016, by considering the total tax liability till the last due quarter (December 2015) on which minimum interest leviable has been worked out, i.e., ₹ 4,03,56,611 x 2% x 51 months (*w.e.f.* 01.01.2016 to 31.03.2020) = ₹ 4.12 crore.

<sup>90</sup> ₹ 8.15 crore = ₹ 4.03 crore as unpaid tax + ₹ 4.12 crore as interest for non-payment of taxes due.

<sup>91</sup> Penalty of one and a half times the amount of tax assessed (₹ 4.03 cr. x 1.5 = ₹ 6.05 crore)

<sup>92</sup> Section 55, 57, 58 & 64.



**CHAPTER – III**  
**STAMPS & REGISTRATION**  
**DEPARTMENT**





## CHAPTER – III

### STAMPS & REGISTRATION DEPARTMENT

#### 3.1 Administration

The Stamps & Registration Department is responsible for collection of revenue under the Indian Stamps Act, 1899 and the Indian Stamps (Meghalaya Amendment) Act, 1993. It is also responsible in matters relating to administration of Acts and Rules relating to Registration under the Indian Registration Act, 1908 and the Assam Registration Manual as adapted by GoM.

The Principal Secretary/Commissioner and Secretary to Government of Meghalaya, Excise, Registration, Taxation and Stamps (ERTS) Department is in overall charge of the Stamps & Registration Department at the Government level. The Inspector General of Stamps is the administrative head of the Department. There are District Registrars/ Sub-registrars at the district level for levy and collection of stamp duty and registration fee.

#### 3.2 Results of Audit

Test-check of records of five units during 2023-24 revealed short/non-collection of revenue, and other irregularities in 23 cases involving an amount of ₹ 7.02 crore, which fall under the following categories:

**Table 3.2.1: Results of Audit conducted during 2023-24**

| (₹ in crore) |                                 |              |             |
|--------------|---------------------------------|--------------|-------------|
| Sl. No.      | Category                        | No. of Cases | Amount      |
| 1.           | Short/non-collection of revenue | 17           | 6.83        |
| 2.           | Other irregularities            | 06           | 0.19        |
| <b>Total</b> |                                 | <b>23</b>    | <b>7.02</b> |

During the year 2023-24, the Department accepted short/non-collection of revenue, and other deficiencies to the tune of ₹ 0.37 crore in three cases. The Department is yet to initiate action for the recovery of the amounts kept under audit objection.

An illustrative case with financial implication of ₹ 1.02 crore has arisen due to incorrect application of provisions as per the Indian Stamp Act including evasion of dues which resulted from under-assessment of anticipated annual royalty, is elaborated upon in the following paragraph.

### 3.3 Short payment of Stamp Duty and Registration Fee

*The District Registrar failed to collect ₹ 100.10 lakh towards stamp duty and registration fee due to wrong application of the provision of the Act, besides evasion of dues of ₹ 1.52 lakh due to under-assessment of anticipated annual royalty resulting in total revenue loss of ₹ 101.62 lakh.*

#### District Registrar, Nongpoh, June 2023

Section 17 of the Indian Registration Act, 1908 provides for compulsory registration of leases of any immovable property for any term exceeding one year or receiving a yearly rent. Further, Section 26 of the Indian Stamp Act, 1899 provides that in case of lease of a mine in which royalty is received as rent, such royalty shall be considered for computing stamp duty. Clause 35 of the Indian Stamp (Meghalaya Amendment) Act, 1993 lays down calculation of stamp duty on lease depending on the term of the lease. The Stamps & Registration Department, Government of Meghalaya fixed (June 2011) the fees for registration of documents at ₹ 26 for the value up to ₹ 1,000 and ₹ 15 per thousand for every additional value of ₹1,000.

#### A. Short realisation of Stamp Duty and Registration Fees

Scrutiny of records (June 2023) of the District Registrar, Nongpoh revealed that 24 mining leases for stone boulders for lease period ranging from 5 to 30 years were registered by the District Registrar between May 2017 and December 2020. Out of 24 mining leases, audit noticed anomalies in the realisation of stamp duty and registration fee in 10 mining leases as summarised in **Table 3.3.1**.

**Table 3.3.1: Statement showing short realisation of Stamp Duty and Registration Fees.**

(Amount in ₹)

| Sl. No       | Name of the lessee (Shri/Smti) | Applicable Stamp Duty | Stamp Duty realised | Short-realisation of Stamp Duty | Registration fee payable | Registration fee realised | Short-realisation of Registration Fee | Total short-realisation |
|--------------|--------------------------------|-----------------------|---------------------|---------------------------------|--------------------------|---------------------------|---------------------------------------|-------------------------|
| 1            | 2                              | 3                     | 4                   | 5 (3-4)                         | 6                        | 7                         | 8 (6-7)                               | 9 (5+8)                 |
| 1            | Balantina Doloi                | 1,59,086              | 100                 | 1,58,986                        | 70,211                   | 1290                      | 68,921                                | 2,27,907                |
| 2            | Ismealroy Wahlang              | 4,90,478              | 120                 | 4,90,358                        | 74,326                   | 37,927                    | 36,399                                | 5,26,757                |
| 3            | Khrikshon Lyngkhohi            | 30,34,152             | 15,17,176           | 15,16,976                       | 4,59,731                 | 2,30,629                  | 2,29,102                              | 17,46,078               |
| 4            | Wesly Doloi (Halem Ganapati)   | 13,55,225             | 100                 | 13,55,125                       | 1,02,680                 | 1548                      | 1,01,132                              | 14,56,257               |
| 5            | Aibor Kshiar                   | 12,60,864             | 3,15,317            | 9,45,547                        | 95,531                   | 48,565                    | 46,966                                | 9,92,513                |
| 6            | Wesly Doloi (Ampynsemgura)     | 32,38,403             | 100                 | 32,38,303                       | 2,45,345                 | 1843                      | 2,43,502                              | 34,81,805               |
| 7            | Banrilang Kharjahirin          | 4,63,320              | 120                 | 4,63,200                        | 23,411                   | 843                       | 22,568                                | 4,85,768                |
| 8            | Ranjan Kro                     | 2,92,757              | 2,44,190            | 48,567                          | 14,797                   | 8126                      | 6671                                  | 55,238                  |
| 9            | Biru Narleng                   | 1,881,707             | 9,41,100            | 9,40,607                        | 95,047                   | 48,251                    | 46,796                                | 9,87,403                |
| 10           | Lumlang Shylla                 | 10,17,166             | 10,17,170           | -                               | 51,383                   | 1241                      | 50,142                                | 50,142                  |
| <b>Total</b> |                                | <b>1,31,93,158</b>    | <b>40,35,493</b>    | <b>91,57,669</b>                | <b>12,32,462</b>         | <b>3,80,263</b>           | <b>8,52,199</b>                       | <b>1,00,09,868</b>      |

From **Table 3.3.1**, it can be seen that out of ₹ 131.93 lakh leviable as Stamp Duty, only ₹ 40.35 lakh (31 *per cent*) was collected resulting in short realisation of Stamp Duty amounting to ₹ 91.58 lakh. Further, out of ₹ 12.32 lakh realisable as Registration Fee, only ₹ 3.80 lakh (31 *per cent*) was realised by the District Registrar, Nongpoh leading to short realisation of Registration Fee of ₹ 8.52 lakh (details in **Appendix 3.3.1**).

## B. Short disclosure of anticipated royalty

Further scrutiny of records revealed that the anticipated annual royalty value of two out of 10 lessees was suppressed in the lease agreement as compared with the mining plan approved by the Directorate of Mineral Resources, Government of Meghalaya, at the time of registration of the lease deeds. The details are as shown in **Table 3.3.2**.

**Table 3.3.2: Statement showing short disclosure of anticipated annual royalty.**

(Amount in ₹)

| Sl. No.     | Name of the leasee   | Period of Mining Lease | Extractable stone as per approved mining plan         |                | Rate of Royalty | Actual Anticipated Annual royalty as per approved mining plan | Anticipated Annual royalty disclosed in lease agreement | Short disclosure |
|-------------|----------------------|------------------------|-------------------------------------------------------|----------------|-----------------|---------------------------------------------------------------|---------------------------------------------------------|------------------|
|             |                      |                        | Years                                                 | Quantity (cum) |                 |                                                               |                                                         |                  |
| 1           | 2                    | 3                      | 4                                                     | 5              | 6               | 7 <sup>93</sup>                                               | 8                                                       | 9 (7-8)          |
| 1           | Biru Narleng         | 30                     | 1st to 5th year                                       | 1,34,680       | 240             | 64,64,640                                                     | 63,35,714                                               | 1,28,926         |
|             |                      |                        | (Average of 1 <sup>st</sup> to 5 <sup>th</sup> year)  | 26,936         |                 |                                                               |                                                         |                  |
|             |                      |                        | 6 <sup>th</sup> to 30 <sup>th</sup> year (26936 x 25) | 6,73,400       |                 |                                                               |                                                         |                  |
|             |                      |                        | Total for 30 years:                                   | 8,08,080       |                 |                                                               |                                                         |                  |
| 2           | Banrilang Kharjahrin | 30                     | 1 <sup>st</sup> to 5 <sup>th</sup> year:              | 40,000         | 240             | 19,20,000                                                     | 15,60,000                                               | 3,60,000         |
|             |                      |                        | (Average of 1 <sup>st</sup> to 5 <sup>th</sup> year)  | 8,000          |                 |                                                               |                                                         |                  |
|             |                      |                        | 6 <sup>th</sup> to 30 <sup>th</sup> years (8000 x 25) | 2,00,000       |                 |                                                               |                                                         |                  |
|             |                      |                        | Total:                                                | 2,40,000       |                 |                                                               |                                                         |                  |
| Grand Total |                      |                        |                                                       |                |                 | 83.84,640                                                     | 78.95,714                                               | 4,88,926         |

It can be seen from above that due to incorrect assessment of anticipated annual royalty as per the approved mining plan at the time of registration, there was evasion of anticipated royalty to the extent of ₹ 4.89 lakh. This has led to non-payment of stamp duty and registration fee of ₹ 1.52 lakh (₹ 1.45 lakh in stamp duty and ₹ 0.07 lakh in registration fees) as shown in **Table 3.3.3**.

**Table 3.3.3: Statement showing evasion of Stamp Duty and Registration Fee due to short disclosure of anticipated annual royalty.**

(Amount in ₹)

| Sl. No       | Name of the lessee   | Royalty value evaded | Stamp Duty evaded      | Registration fee evaded <sup>94</sup> | Total evasion   |
|--------------|----------------------|----------------------|------------------------|---------------------------------------|-----------------|
| 1            | 2                    | 3                    | 4                      | 5                                     | 6 (4+5)         |
| 1            | Biru Narleng         | 1,28,926             | 38,291 <sup>95</sup>   | 1,945                                 | 40,236          |
| 2            | Banrilang Kharjahrin | 3,60,000             | 1,06,920 <sup>96</sup> | 5,411                                 | 1,12,331        |
| <b>Total</b> |                      | <b>4,88,926</b>      | <b>1,45,211</b>        | <b>7,356</b>                          | <b>1,52,567</b> |

The case was reported to the District Registrar, Nongpoh in August 2023, and subsequently to the Government in August 2024.

<sup>93</sup> Total of Column 5 x Column 6 ÷ Number of years of mining lease.

<sup>94</sup> {(Anticipated Annual Royalty - 1000) x (15/1000) + 26}.

<sup>95</sup> As per Clause 35 (v) of the Indian Stamp (Meghalaya Amendment) Act, 1993 - Stamp Duty as per Conveyance No. 23, for the amount equal to **three times the amount** or value of the average annual rent and @99 for every one thousand rupees, i.e. {(₹ 1,28,926\*3) \* (99/1000)}.

<sup>96</sup> As per Clause 35 (v) of the Indian Stamp (Meghalaya Amendment) Act, 1993 - Stamp Duty as per Conveyance No. 23, for the amount equal to **three times the amount** or value of the average annual rent and @99 for every one thousand rupees, i.e. {(₹ 3,60,000\*3) \* (99/1000)}.

The Government of Meghalaya (GoM) issued an order dated 18 February 2021 which stipulated that the amount of stamp duty short paid shall be paid to the Government by way of non-judicial stamp paper within 31 March 2021.

On being pointed out by audit, the District Registrar stated (February 2025) that notices were issued (29 March 2022<sup>97</sup> and 10 February 2025<sup>98</sup>) to seven out of ten leaseholders, requiring payment of the short-paid stamp duty within 15 days of the notice issuance. On short payment of registration fees, the District Registrar stated that there was no mention of full payment of registration fees in the order issued on 18 February 2021, hence, the office was not aware for full payment of Registration fees.

Audit observed that in one case, notices for short-paid stamp duty were issued more than a year after the Government of Meghalaya's order, and in six other cases, after a delay of three years. As of February 2025, no recovery had been made in any of these cases. Despite this, no enforcement action was taken after the expiry of the notice period and no compliance monitoring mechanism was established to ensure recovery of stamp duty dues. Further, the District Registrar had not yet issued notices to the remaining three defaulters.

Additionally, Clause 3 of the Indian Stamp (Meghalaya Amendment) Act, 1993 clearly specifies the method for calculating registration fees. This provision is self-contained and does not require any further orders from the Government. However, the District Registrar failed to apply this statutory provision while calculating the registration fees payable by leaseholders.

There is a lack of systemic control mechanisms within the Stamps & Registration Department, as the persistent short realisation of Stamp Duty and Registration Fees over several years were not flagged or corrected through internal checks. This reflects inadequate institutional oversight and points to a systemic failure in enforcing compliance with existing laws and government orders.

Thus, due to wrong calculation of stamp duty and registration fee by the District Registrar, Nongpoh there was short realisation of ₹ 91.58 lakh towards stamp duty and ₹ 8.52 lakh towards registration fee besides evasion of ₹ 1.52 lakh stamp duty and registration fee<sup>99</sup> due to under-assessment of anticipated annual royalty. Hence, a total of ₹ 101.62 lakh<sup>100</sup> is recoverable from 10 mining lease holders.

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<sup>97</sup> Issued to Wesley Doloi for mining leases at Ampynsemgura and Halem Ganapati.

<sup>98</sup> Issued to (i) Balantina Doloi, (ii) Khrikshon Lyngkholi, (iii) Banrilang Kharjahrin, (iv) Ranjan Kro, and (vi) Biru Narleng.

<sup>99</sup> ₹ 1.45 lakh in stamp duty and ₹ 0.07 lakh in registration fees.

<sup>100</sup> ₹ 91.58 lakh + ₹ 8.52 lakh + ₹ 1.45 lakh + ₹ 0.07 lakh.



**CHAPTER – IV**  
**FORESTS & ENVIRONMENT**  
**DEPARTMENT**





## CHAPTER – IV

### FORESTS & ENVIRONMENT DEPARTMENT

#### 4.1 Administration

Meghalaya ranks third among the states in terms of percentage of forest cover<sup>101</sup> in the country. The forest and tree cover of the State is 17,046 sq.km (76 *per cent* of the total geographical area of the State) contributing 2.39 *per cent* of India's total forest and tree cover. Unlike the rest of the country where forests are mostly owned by the State and managed by the State Forests Department, in Meghalaya, substantial forest area is under the un-classed category and are owned by private individuals, clans, village councils, district councils and other traditional community institutions. Only 1,113 sq km<sup>102</sup> of forests, in Reserved Forests, Protected Forests, National Parks and Sanctuaries are under the direct control of the State Forest Department. Community and private forests are under the administrative control of the three Autonomous District Councils *viz.*, Khasi Hills, Jaintia Hills and Garo Hills. The collection of forest revenue is governed by the provisions of the Assam Forest Regulation, 1891 (as adapted by Government of Meghalaya).

The Commissioner & Secretary to Government of Meghalaya, Forests & Environment (F&E) Department is in overall charge of the Department at the Government level. The Principal Chief Conservator of Forests (PCCF) is the administrative head of the Department who is assisted by Chief Conservators of Forests and Conservator of Forests. At the district level, Divisional Forest Officers (DFOs) are entrusted with management of forests and wildlife through various divisions such as territorial, wildlife, social forestry, *etc.*, including levy and collection of forest dues, wherever applicable.

#### 4.2 Results of Audit

Test-check of records of five units during 2023-24 revealed short/non-collection/loss of revenue, and other irregularities in 49 cases involving an amount of ₹ 40.82 crore, which fall under the following categories:

**Table 4.2.1: Results of Audit conducted during 2023-24**

| (₹ in crore) |                                 |              |              |
|--------------|---------------------------------|--------------|--------------|
| Sl. No.      | Category                        | No. of cases | Amount       |
| 1.           | Short/non-collection of revenue | 08           | 18.90        |
| 2.           | Loss of revenue                 | 02           | 0.45         |
| 3.           | Other irregularities            | 39           | 21.47        |
| <b>Total</b> |                                 | <b>49</b>    | <b>40.82</b> |

During the year 2023-24, the Department accepted short/non-collection of revenue, and other deficiencies to the tune of ₹ 15.32 crore in 12 cases. The Department is yet to initiate action for the recovery of the amounts kept under audit objection.

<sup>101</sup> India State Forest Report 2021.

<sup>102</sup> Source: Forest Survey of India, State Forest Report 2021.

### 4.3 Compliance Audit Paragraphs

Two illustrative cases with financial impact of ₹ 21.06 crore have arisen due to the Department's failure to collect royalty at prescribed rates, and short/non-realisation of Meghalaya Minor Mineral Reclamation Fund (MMMRF) is elaborated upon in the following paragraphs.

#### 4.3.1 Short realisation of royalty on minor minerals by Government Departments

*The Divisional Forest Officer (DFO) failed to ensure collection of royalty at the prescribed rates, resulting in short realisation of royalty to the tune of ₹ 48.91 lakh.*

##### Divisional Forest Officer, Nongstoin, June 2023

Section 34 (2) (h) of the Meghalaya Forest Regulation Act, 1973 authorises any Forest Officer to prescribe, subject to the control of the State Government, the fees, royalties or other payments for forest produce and the manner in which such fees, royalties or other payments are to be levied, in transit, or partly in transit or otherwise. Accordingly, the Government of Meghalaya (GoM) issued the rates of royalty on all types of forest produce (last revised in January 2019) as detailed in **Table 4.3.1**.

**Table 4.3.1: Statement showing rates of royalty**  
(Amount in ₹)

| Name of minor minerals | Rate of Royalty                  |                                      |
|------------------------|----------------------------------|--------------------------------------|
|                        | Old rate/cum (w.e.f. 19.06.2014) | Revised rate/cum (w.e.f. 24.01.2019) |
| Stone                  | 240                              | 240                                  |
| Sand                   | 90                               | 110                                  |
| Earth/Clay             | 100                              | 100                                  |

Further, as per instructions issued (April 2016) by the Forests & Environment Department, GoM, all user agencies (Government Departments) utilising minor minerals for execution of works contracts have been made responsible for deduction of royalty on minor minerals utilised for the works executed from the contractors' bills and depositing the same into the Treasury through the Forest Department.

Scrutiny of records of the Divisional Forest Officer (DFO), Nongstoin (June 2023) for the period from 2018-19 to 2022-23 showed that the applicable revised rates of royalty had not been applied while deducting royalty on Stone, Sand and Earth from the contractor's bills relating to three user agencies<sup>103</sup> as detailed in **Table 4.3.2**.

**Table 4.3.2: Statement showing short realisation of royalty**  
(₹ in lakh)

| Name of minor minerals | Qty (cu.m) | Rates applied by the user agencies | Applicable Rate | Amount realised from contractor's bills | Amount to be realised as per prescribed rate | Short realisation | Detail Appendices |
|------------------------|------------|------------------------------------|-----------------|-----------------------------------------|----------------------------------------------|-------------------|-------------------|
| Stone                  | 16,873.02  | Between ₹ 25 and ₹ 102 per cu.m    | 240             | 13.41                                   | 40.50                                        | 27.09             | Appendix 4.3.1    |
| Sand                   | 92,142.21  | Between ₹ 20 and ₹ 90 per cu.m     | 110             | 80.29                                   | 101.36                                       | 21.07             | Appendix 4.3.2    |

<sup>103</sup> (i) E.E., (T/C), PWD (Rds), Western Circle -cum – DPIU, PMGSY, W.K.H District, (ii) E.E., West Khasi Hills (D) Division, MePDCL, Nongstoin (iii) E.E., PWD (Roads), Nongstoin Division, Nongstoin.

| Name of minor minerals | Qty (cu.m) | Rates applied by the user agencies | Applicable Rate | Amount realised from contractor's bills | Amount to be realised as per prescribed rate | Short realisation | Detail Appendices |
|------------------------|------------|------------------------------------|-----------------|-----------------------------------------|----------------------------------------------|-------------------|-------------------|
| Earth/ Clay            | 1,855.818  | Between ₹ 32 and ₹ 90 per cu.m     | 100             | 1.11                                    | 1.86                                         | 0.75              | Appendix 4.3.3    |
| <b>Total</b>           |            |                                    |                 | <b>94.81</b>                            | <b>143.72</b>                                | <b>48.91</b>      | <b>-</b>          |

From **Table 4.3.2**, it can be seen that out of ₹143.72 lakh deductible on royalty, only ₹ 94.81 lakh (66 *per cent*) was realised by the user agencies, resulting in a short realisation of royalty amounting to ₹ 48.91 lakh. This matter was communicated to the DFO, Nongstoin in August 2023 and subsequently to the Government/Department in October 2023.

In reply, the DFO, Nongstoin stated (August 2023), that user agencies would be instructed to pay the royalty according to the revised rates. However, further action to recover the short-realised royalty is still awaited (March 2025).

Audit observed that there was short collection of royalty amounting to ₹ 48.91 lakh due to lack of enforcement mechanism of the DFO to ensure accuracy in deduction of royalty by the user agencies as per the prescribed rates. Unless regular assessment and verification is ensured by the DFO such short deduction of royalty by the user agencies would recur in future. This case also highlights an administrative gap whereby the DFO lacks sufficient monitoring tools or protocols to enforce correct royalty deductions.

Thus, short deduction of royalty on forest produce by the user agencies and lack of any enforcement mechanism by the DFO, Nongstoin led to short realisation of royalty amounting to ₹ 48.91 lakh which remains recoverable.

The comments of the Government/Department are awaited (June 2025).

#### 4.3.2 Non/short realisation of MMMRF on Minor Minerals

*Three Divisional Forest Officers failed to collect MMMRF amounting to ₹ 20.57 crore from user agencies.*

##### **Divisional Forest Officers, Nongstoin, Williamnagar and Baghmara, June & August 2023**

Rule 31 of the Meghalaya Minor Minerals Concession Rules (MMMCR), 2016 stipulates that the lessee or permit holder shall be required to make payment to Meghalaya Minor Mineral Reclamation Fund (MMMRF) created by the State Government at the rates prescribed from time to time by notification. Following an order from the Hon'ble High Court of Meghalaya dated 26 November 2015 (Review Petition No. 10/2015), Government of Meghalaya (GoM) established the Meghalaya Minor Mineral Reclamation Fund (MMMRF) in December 2015 to be overseen by a committee chaired by the Principal Chief Conservator of Forests (PCCF), to mitigate environmental damage caused by mining activities in affected areas.

In Meghalaya, apart from the Lessees and Quarry Permit Holders, MMMRF is also collected from Contractors through Works Departments (April 2016)<sup>104</sup> also known as “user agencies”, due to inability of many contractors to produce challans in support of actual procurement of minor minerals from the quarry permit holders. The user agencies were made responsible for

<sup>104</sup> Works Departments like Public Works Department, Public Health Engineering Department, Soil Conservation Department, etc. which undertake works on behalf of the Government.

deduction of royalty and other dues including MMMRF from the contractors' bills and deposit the same in the fund account through the Divisional Forest Officers (DFOs). The MMMRF is to be calculated at 10 *per cent* of the Public Works Department (PWD) Schedule of Rates (SoR) as per the applicable rates during the period 2017-18 to 2022-23 as given in **Table 4.3.3**.

**Table 4.3.3: Statement showing rate of MMMRF on Stone and Sand during 2017-23**

(Amount in ₹)

| Sl. No. | Minerals | SOR 2015-16 <sup>105</sup> |                                        | SOR 2021-22 <sup>106</sup> |                                        |
|---------|----------|----------------------------|----------------------------------------|----------------------------|----------------------------------------|
|         |          | Rate per cum               | MMMRF per cum (10 per cent of the SOR) | Rate per cum               | MMMRF per cum (10 per cent of the SOR) |
| 1       | Sand     | 800                        | 80                                     | 1,100                      | 110                                    |
| 2       | Stone    | 1,300                      | 130                                    | 1,900                      | 190                                    |

Audit scrutiny of records (June and August 2023) of the DFO offices, Nongstoin, Williamnagar, and Baghmara revealed that a total of 12 user agencies<sup>107</sup> under the jurisdiction of these DFOs utilised 11.05 lakh cubic meter of stone and 3.42 lakh cubic meter of sand for various construction projects during 2017-18 to 2022-23 as detailed in **Table 4.3.4**.

**Table 4.3.4: Statement showing quantity of Stone and Sand utilised by 12 user agencies under the jurisdiction of DFOs, Nongstoin, Williamnagar and Baghmara during 2017-18 to 2022-23.**

(₹ in crore)

| Jurisdictional DFO                               | No. of user agencies | Period                  | Qty. of minor minerals utilised (cum) |          | MMMRF leviable | MMMRF paid | Short/ non-deduction |
|--------------------------------------------------|----------------------|-------------------------|---------------------------------------|----------|----------------|------------|----------------------|
|                                                  |                      |                         | Stone                                 | Sand     |                |            |                      |
| DFO (Social Forestry and Territorial), Nongstoin | 4 <sup>108</sup>     | Feb'2018 to Mar' 2023   | 7,61,407                              | 2,20,054 | 14.47          | Nil        | 14.47                |
| DFO (Territorial), Williamnagar                  | 2 <sup>109</sup>     | May' 2019 to Jan' 2023  | 1,53,720                              | 53,942   | 2.99           | 0.50       | 2.68                 |
|                                                  | 4 <sup>110</sup>     | Mar' 2019 to Sept' 2022 | 11,078                                | 5,435    | 0.19           | Nil        |                      |
| DFO (Social Forestry and                         | 1 <sup>111</sup>     | Feb' 2020 to Feb 2023   | 1,73,406                              | 57,942   | 3.57           | 0.30       | 3.42                 |

<sup>105</sup> Applicable for the period from 2017-18 to 2020-21 as the SoR was not updated after 2015-16.

<sup>106</sup> Applicable for the period from 2021-22 to 2022-23 as the SoR was not updated after 2021-22.

<sup>107</sup> **12 User Agencies viz., Four under DFO, Nongstoin:** (i) E.E., (T/C) PWD (Roads), Western Circle DPIU PMGSY, (ii) E.E., MePDCL, West Khasi Hills (D) Division, Nongstoin, (iii) E.E., PWD (Roads), Nongstoin Division, Nongstoin, and (iv) District Agriculture Officer, Southwest Khasi Hills District, Mawkyrwat. **Six under DFO, Williamnagar:** (i) E.E., (WR), East Garo Hills Division, Williamnagar, (ii) E.E., PHE, RWS Division, Simsangiri, Williamnagar, (iii) E.E., DPIU, PMGSY, East Garo Hills, Williamnagar, (iv) The Principal, Williamnagar Government College, Williamnagar, (v) E.E., PWD (Rds), Resubelpara Division, Resubelpara, and (vi) EE, PHE, RWS Division, Resubelpara. **Two under DFO Baghmara:** (i) E.E., PWD (Rds)-cum-DPIU, Baghmara Division, Baghmara, (ii) E.E., PHE, RWS Division, Baghmara.

<sup>108</sup> (i) E.E., (T/C) PWD (Roads), Western Circle-cum-DPIU, PMGSY, West Khasi Hills, Nongstoin, (ii) E.E., West Khasi Hills (D) Division, MePDCL, Nongstoin, (iii) E.E., PWD (Roads), Nongstoin Division, Nongstoin, and (iv) District Agriculture Officer, Southwest Khasi Hills, Mawkyrwat.

<sup>109</sup> (i) E.E., DPIU, PMGSY, Williamnagar, and (ii) E.E., PWD (Rds), Resubelpara Division, Resubelpara.

<sup>110</sup> (i) E.E., PHE, RWS Division, Simsangiri, Williamnagar, (ii) E.E., (WR), East Garo Hills Division, Williamnagar, (iii) E.E., PHE, RWS Division, Resubelpara, and (iv) The Principal, Williamnagar Government College, Williamnagar.

<sup>111</sup> E.E., PWD (Rds)-cum-DPIU, Baghmara Division, Baghmara.

| Jurisdictional DFO     | No. of user agencies | Period                 | Qty. of minor minerals utilised (cum) |                 | MMMRF leviable | MMMRF paid  | Short/ non-deduction |
|------------------------|----------------------|------------------------|---------------------------------------|-----------------|----------------|-------------|----------------------|
|                        |                      |                        | Stone                                 | Sand            |                |             |                      |
| Territorial), Baghmara | 1 <sup>112</sup>     | Apr' 2021 to Aug' 2022 | 5,067                                 | 4,736           | 0.15           | Nil         |                      |
| <b>Total</b>           |                      |                        | <b>11,04,678</b>                      | <b>3,42,109</b> | <b>21.37</b>   | <b>0.80</b> | <b>20.57</b>         |

From **Table 4.3.4**, it can be seen that out of the total MMMRF dues amounting to ₹ 21.37 crore, only ₹ 0.80 crore (3.74 *per cent*) was realised by only three user agencies<sup>113</sup> from the contractor's bills. However, the above three user agencies incorrectly calculated the deductions at 10 *per cent* of the royalty, instead of the prescribed 10 *per cent* of the PWD Schedule of Rates (SoR). The remaining nine user agencies under the three DFOs did not deduct the MMMRF dues of ₹ 14.81 crore at source. Further, the DFOs did not verify the bills furnished by the user agencies to check for proper deduction of MMMRF dues by the user agencies. Consequently, out of ₹ 21.37 crore outstanding for recovery, ₹ 20.57 crore remained unrealised from the user agencies (September 2024).

It is pertinent to mention here that short/non-realisation of MMMRF amounting to ₹ 17.80 crore by DFOs from 26 user agencies was pointed out under **Paragraph 5.3.9.2 (A) of the Audit Report of the Comptroller and Auditor General of India (Revenue Sector), Government of Meghalaya, for the year ended 31 March 2022**. However, no corrective measures were taken by the Department.

The issue of short/non-deduction were forwarded to the DFOs, Nongstoin, Baghmara and Williamnagar in August and September and November 2023 respectively, and subsequently to the Government in August 2024.

In reply, DFO, Nongstoin stated (August 2023) that the office had informed the Government Departments within its jurisdiction about the requirement to make the MMMRF payments (August 2021). The DFO further assured that the directive would be re-issued for compliance henceforth and address any existing gaps. No replies were received from the DFOs, Williamnagar and Baghmara till date (March 2025).

The Government, in its reply (July 2025), stated that an amount of ₹ 4.50 lakh had been deposited by the user agency under the jurisdiction of DFO, Nongstoin during the period February 2018 to March 2023 and another amount of ₹ 37.63 lakh was deposited by the user agency under DFO, Baghmara between April 2020 and February 2023. However, the reply is not acceptable since the amounts indicated were amounts already verified by audit for MMMRF already deposited. The reply is also silent on the non/short realisation of MMMRF of ₹ 20.57 crore.

Thus, failure of the three DFOs to ensure compliance with the Government directive to the user agencies regarding deduction of MMMRF dues, had resulted in short/non-realisation of dues of ₹ 20.57 crore from 12 user agencies which remains recoverable.

<sup>112</sup> E.E., PHE, RWS Division, Baghmara.

<sup>113</sup> (i) E.E., DPIU, PMGSY, Williamnagar, (ii) E.E., PWD (Rds), Resubelpara Division, Resubelpara, and (iii) E.E., PWD (Rds)-cum-DPIU, Baghmara Division, Baghmara.

From the above information, Audit concludes the following:

**1. Non-compliance by User Agencies:** The audit identified that 12 user agencies, responsible for deducting and remitting MMMRF dues from contractors' bills, largely failed in this obligation. Only 3.74 *per cent* of the total dues (₹ 0.80 crore out of ₹ 21.37 crore) were realised, indicating a severe shortfall in adherence to the deduction requirements. Additionally, even when deductions were made, three user agencies erroneously calculated the dues based on royalty rather than the prescribed 10 *per cent* of the PWD SOR, leading to further shortfall.

**2. Insufficient Monitoring by DFOs:** The DFO offices of Nongstoin, Williamnagar and Baghmara did not consistently verify the bills to ensure the correct deduction of MMMRF dues, which undermined compliance. Despite being in a position to oversee adherence to the regulations, these DFO offices failed to follow up effectively on the shortfalls reported to the user agencies and ensure recovery of dues.

**3. Lack of Timely Corrective Actions:** While the DFO in Nongstoin acknowledged the lapse and reissued directives to user agencies, there were delays and a lack of immediate corrective action. Furthermore, the absence of responses from the DFOs in Williamnagar and Baghmara reflects inadequate accountability mechanisms and follow-up within the system.

The above inaction and lack of monitoring had the following impact:

- (i) The failure to deduct and deposit MMMRF dues led to a shortfall of ₹ 20.57 crore, depriving the MMMRF of funds meant for mitigating environmental damage caused by mining. This unrealised revenue consequently, limited the State Government's ability to rehabilitate and restore affected areas, directly impacting ecological preservation efforts.
- (ii) The audit findings point to governance gaps both at the user agency and the DFO level. The lack of adherence to MMMRF regulations and inadequate monitoring by the DFOs revealed systemic deficiencies in the compliance mechanisms, running the risk of continued financial losses, if not addressed in a timely manner and also undermining the rule of law in environmental preservation.
- (iii) **Environmental Consequences:** The unrecovered MMMRF dues impeded the State Government's capacity to address mining-induced environmental degradation, potentially exacerbating ecological damage, as any shortfall or delay in funding may adversely impact and restrict the implementation of necessary reclamation activities, affecting community health and local biodiversity in mining-affected areas.



**CHAPTER – V**  
**MINING & GEOLOGY**  
**DEPARTMENT**





## CHAPTER – V

### MINING & GEOLOGY DEPARTMENT

#### 5.1 Administration

The Mining and Geology Department (MGD) Meghalaya is entrusted with management and regulatory tasks for mining and mineral development in the State, conservation of resources and environment, safety and health of workers, restoration of mine degraded areas and rehabilitation of affected people. Coal and limestone are the major minerals of the State. The major source of mining receipts is collected from mining of these minerals in the form of royalty, application fee, dead rent, fines/penalties, *etc.*, from the lessees. The collection of tax is governed by the Mines & Minerals (Development & Regulation) Act, 1957, the Mineral Concession Rules, 1960 and the Meghalaya Minerals Cess Act, 1988.

The Principal Secretary to the Government of Meghalaya, MGD is in overall charge of the Department at the Government level. The Director of Mineral Resources (DMR) is the administrative head of the Department. At the district level, the Divisional Mining Officers (DMOs) have been entrusted with the collection of royalty and cess on minerals and issuing of permits. The collection of tax is governed by the Mines & Minerals (Development & Regulation) Act, 1957, the Mineral Concession Rules, 1960 and the Meghalaya Minerals Cess Act, 1988.

#### 5.2 Results of Audit

No Compliance Audit was planned for Mining & Geology Department during 2023-24 and no recoveries made during the year from cases held under objection from years preceding 2023-24. A Subject Specific Compliance Audit on District Mineral Foundation (DMF) Fund in Meghalaya was conducted during 2023-24. The audit findings are discussed in the succeeding paragraphs.

### 5.3 SSCA on District Mineral Foundation (DMF) Fund in Meghalaya

#### AUDIT SNAPSHOT

##### Why Did We Do This Audit?

- To assess whether DMF collections followed prescribed rules.
- To evaluate if DMF schemes followed MDMF Rules & PMKKKY guidelines.
- To determine if schemes benefited mining-affected communities.



##### What Did We Find?

- ₹ 35.84 crore shortfall in DMF collections (2019-24) due to unverified leaseholder contributions.
- ₹ 22.56 crore discrepancy between reported and actual banked funds.
- ₹ 25.66 crore remained unallocated as of March 2023.
- ₹ 107.73 crore of DMF dues not realised and ₹ 2.05 crore not realised in unpaid interest.
- No Master/Annual Plans or Budgets prepared; audit & annual reports not published.
- Governing Councils failed to hold required quarterly meetings.
- ₹ 3.36 crore diverted to non-priority projects (Community halls, parking lots) and ₹ 1.23 crore spent outside mining areas.
- List of mining-affected areas not updated in violation of DMF Rules.
- ₹ 4.40 crore worth of infrastructure (skill centres, offices) left unused for 2-3 years.
- Vehicles worth ₹ 0.52 crore purchased irregularly for office use.



Number of DMFTs in the State

**Six**



Total DMF Fund collected

**₹ 126.90 crore**



Total allocation

**₹ 114.48 crore**



Sampled DMFTs

**Two**



Expenditure incurred in the sampled DMFTs

**₹ 79.00 crore**



##### What Do We Recommend?

##### Improve Verification & Accountability of DMF collection

- Require complete receipts with district-wise data.
- Reject or suspend payments with incomplete details.
- Hold DMR/DFO officials accountable.

##### Ensure Transparency & Reconciliation

- Conduct quarterly reconciliation of reported vs. actual collections.
- Reallocate ₹ 22.56 crore to correct districts.
- Redistribute ₹ 25.66 crore unallocated funds by district needs.

##### Enforce Rule-based Fund Allocation

- Implement formula linked to collections and needs.
- Link future releases to DMFT performance.
- Submit audited accounts by 30 June annually.

##### Strengthen Governance

- Issue clear SOPs defining roles/responsibilities.
- Ensure regular Governing Council meetings.
- Monitor project execution and outcomes.

##### Adopt Technology & Public Transparency

- Develop digital dashboard to track dues, challans, defaults.
- Upload beneficiary lists and plans on DMF websites.

##### Update Mining-Affected Area Lists

- Identify and update lists every 2 years.
- Ensure Governing Council approval and publish reports online.

### 5.3.1 Introduction

The Government of India (GoI) amended (March 2015) the Mines and Minerals (Development and Regulation) Act, 1957 (MMDR Act), incorporating a new clause under Section 9B which empowered State Governments to establish Trusts, known as District Mineral Foundation Trust (DMFT) in each district, which derives their legal status from sub-Section 4 of Section 15, Section 15A, and Section 21 read with Section 9B of the MMDR Act, 1957 and MMDR Amendment Act, 2015.

The Government of Meghalaya (GoM), in accordance with the powers conferred under the Act *ibid*, notified the District Mineral Foundation Rules, 2017 on 08 December 2017. The Rules provided the framework for utilisation of the contributions from mining operations (i) for the interest and benefit of persons and areas affected by mining related operations; (ii) for implementation of various developmental and welfare projects/ programmes; (iii) to minimise or mitigate the adverse impacts during and after mining, on the environment, health and socio-economics of people in mining districts; and, (iv) to ensure long term sustainable livelihoods for the affected people in the mining areas.

As envisaged in Rule 8 of the District Mineral Foundation (DMF) Rules, 2017, the projects/ schemes undertaken from the DMF Fund were to align with the guidelines of Pradhan Mantri Khanij Kshetra Kalyan Yojana (PMKKKY) launched by GoI in September 2015.

In Meghalaya, District Mineral Foundation Trusts (DMFTs) have been formed in six out of 12 districts where mining operations are being carried out<sup>114</sup>. Mining activities in these six districts are for both major mineral (limestone<sup>115</sup>) and minor minerals (limestone and boulder stone). Mining leases are issued for limestone and boulder stone based on the lessees' applications and approved mining plans. For major minerals (excluding coal, lignite, and atomic minerals) and minor minerals, the maximum lease period is 50 years<sup>116</sup> and 30 years<sup>117</sup> respectively.

### 5.3.2 Organisational Setup

The Directorate of Mineral Resources (DMR), Mining & Geology Department is the nodal Department for collection of the District Mineral Foundation Fund. The Governing Council of the District Mineral Foundation Trusts (DMFTs) at the District Level has overall control over the management and day to day functioning of the Trusts. The administrative structure of the Trust is shown in **Chart 5.3.1**.

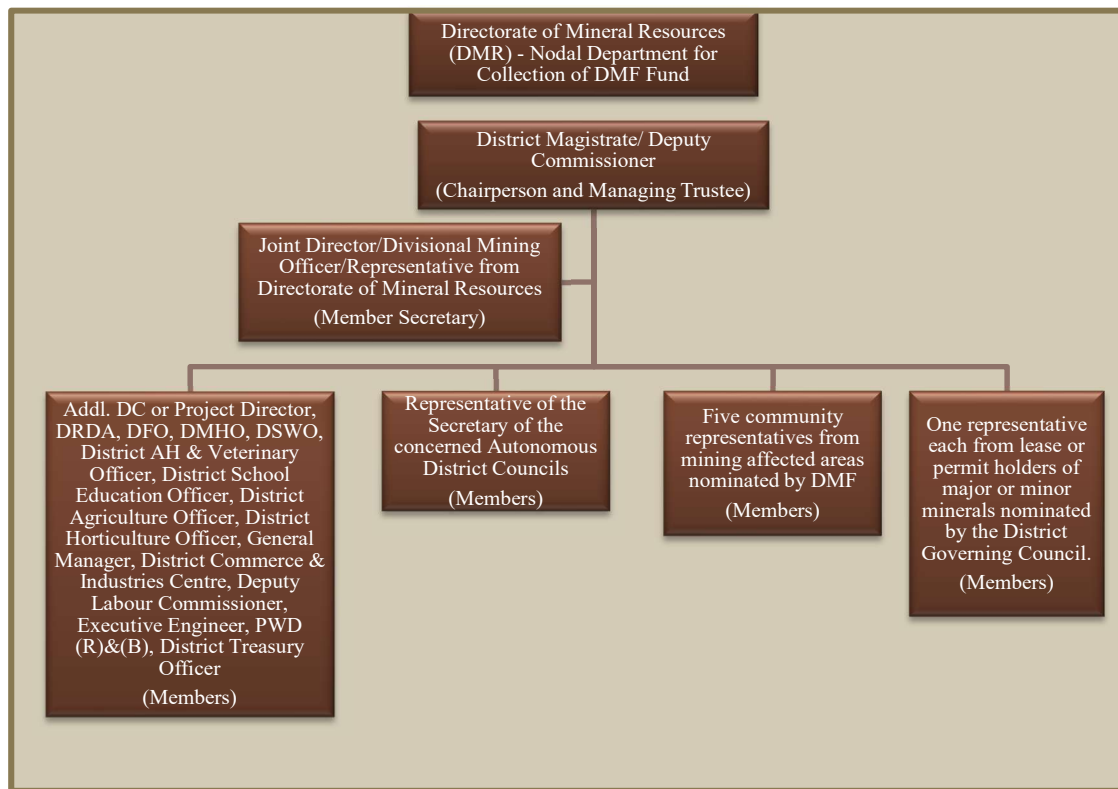
<sup>114</sup> (a) Major Mineral (Limestone for industrial use): (i) East Khasi Hills, and (ii) East Jaintia Hills, and (b) Minor Minerals (Limestone for other than industrial use and Boulder stone): (i) East Garo Hills, (ii) East Khasi Hills, (iii) West Jaintia Hills, (iv) East Jaintia Hills, (v) Southwest Khasi Hills, and (vi) Ri-Bhoi District.

<sup>115</sup> In Meghalaya, limestone is treated both as Major and Minor mineral depending on end use of the mineral. Limestone extracted as Major Mineral: for use in cement manufacturing and extraction being carried out by cement companies under mining lease issued by Department of Mining & Geology. Limestone extracted as Minor Mineral: for use in brick kilns, limestone kiln for manufacturing of lime used in building material construction. Extraction being carried out by private individuals and being administered by the Forest Department.

<sup>116</sup> As per Section 8A of the MMDR Act, 1957.

<sup>117</sup> As per Rule 17 of the MMMC Rules, 2016.

**Chart 5.3.1: Administrative Structure**



Source: *The Meghalaya District Mineral Foundation Rules, 2017*

From August 2022 onwards, the State Government included the MP/MLA of the area as a member of the District Mineral Foundation.

### 5.3.3 Audit Objectives

The Compliance Audit (SSCA) was carried out with a view to assess whether the:

- (i) collection of DMF Fund was carried out as per prescribed rules and regulations;
- (ii) utilisation of DMF fund and implementation of schemes was carried out in accordance with the provisions of MDMF Rules/PMKKKY guidelines and whether the schemes/projects executed were effective in helping derive the intended benefits.

### 5.3.4 Scope of audit and Methodology

The Compliance Audit covering the period from 01 April 2018 to 31 March 2023 was conducted during 22 November 2023 to 19 February 2024. Audit examined the following two main aspects of the Fund:

#### (i) Collection of DMF funds

The records of the Mining & Geology Department, Directorate of Mineral Resources (DMR) which is the nodal Department responsible for collection of DMF from the mining leaseholders and issue of mining lease in respect of major minerals were scrutinised.

Records on mining leases and transportation data of major mineral were examined in the office of the Divisional Mining Officer, Jowai. Additionally, information on minor minerals

transported by mining leaseholders was also examined from the records of the three out of six Divisional Forest Officers (DFOs)<sup>118</sup>, as responsibility for issue of mining lease and collection of royalty on minor minerals was entrusted to the Forests and Environment Department.

## **(ii) Utilisation of DMF funds and implementation of Schemes/Projects**

Records maintained in the offices of the Deputy Commissioners of two selected districts *viz.*, East Khasi Hills District and East Jaintia Hills District, which were responsible for utilisation and implementation of DMF funds were scrutinised.

Joint Physical Verification of eight schemes/projects executed in East Khasi Hills and East Jaintia Hills Districts under DMF was conducted in January 2024 and February 2024 respectively.

Audit commenced with an Entry Conference (08 December 2023) held with the Director of Mineral Resources, Shillong wherein the audit objectives, criteria and methodology of the Compliance Audit were discussed. Audit findings were reported to the Government in March 2024 and written responses received during the Exit Conference (24 April 2024) were suitably incorporated in the Report.

### **5.3.5 Audit Criteria**

The audit criteria have been derived from the following:

- (i) Mines and Minerals (Development and Regulation) Act, 1957;
- (ii) Mines and Minerals (Development and Regulation) Amendment Act, 2015;
- (iii) Mines and Minerals (Contribution to District Mineral Foundation) Rules, 2015;
- (iv) Meghalaya DMF Rules, 2017;
- (v) Guidelines of Pradhan Mantri Khanij Kshetra Kalyan Yojana;
- (vi) Relevant notifications and circulars issued by the Central/State Government.

### **5.3.6 Audit Sampling**

**(i) Collection of DMF funds:** The Directorate of Mining and Geology, Shillong, which was solely responsible for issuing mining leases for major minerals and for collecting the DMF Fund was selected for audit. For minor minerals, as mining leases are issued by the Forests & Environment Department, the records of the Divisional Forest Officers in Shillong, Jowai, and Tura, out of six DFOs in the State, were selected for detailed examination.

**(ii) Utilisation of DMF funds and implementation of Schemes/Projects:** Two out of six DMFTs, *viz.*, (i) DMFT, East Khasi Hills<sup>119</sup>, and (ii) DMFT, East Jaintia Hills<sup>120</sup> (33 *per cent*) were selected using Simple Random Sampling without Replacement (SRSWOR)<sup>121</sup> method

<sup>118</sup> (i) DFO (T), East Khasi Hills who is in charge of East Khasi Hills and Ri-bhoi Districts, (ii) DFO (T), Jowai who is in charge of East and West Jaintia Hills, and (iii) DFO (T), Tura, in charge of West Garo Hills and Southwest Garo Hills Districts.

<sup>119</sup> DMFT in East Khasi Hills was constituted on 02 July 2018.

<sup>120</sup> DMFT in East Jaintia Hills was constituted on 25 September 2018.

<sup>121</sup> It is a method where a fixed number of samples are randomly selected from a population, ensuring each sample can only be chosen once and each sample has an equal chance of being selected.

with size measure being the collection of DMF funds during the period from 2018-19 to 2022-23, to examine the utilisation of funds for implementation of schemes/projects.

### **5.3.7 Acknowledgement**

The office of the Principal Accountant General (Audit), Meghalaya, Shillong acknowledges the co-operation extended by the Commissioner & Secretary of the Mining & Geology Department, the Directorate of Mineral Resources, the Divisional Mining Officer, Jowai, DMFs of East Khasi Hills and East Jaintia Hills, and the Divisional Forest Officers (Territorial), of Shillong, Jowai and Tura during the conduct of the SSCA.

## **Audit Findings**

### **5.3.8 Operational inefficiencies**

#### **5.3.8.1 Lack of clarity in duties and responsibilities**

Rules are made to provide a clear framework for orderly and efficient operation of processes, ensuring consistency and accountability. They define roles, responsibilities and procedures to promote transparency and mitigate risks while guiding compliance with established standards.

To evaluate the comprehensiveness of Meghalaya DMF Rules, 2017, a comparison was made with the Assam District Mineral Foundation Trust (ADMFT) Rules, 2020. The ADMFT Rules explicitly outline the Governing Council's powers, including approving key documents such as the Annual Plan, Budgets and project proposals. Additionally, they mandate the formation of a Managing Committee responsible for day-to-day administration, including collecting DMF contributions, preparing Annual Plans and Budgets, and overseeing project implementation under the Governing Council's supervision.

A notable deficiency in Meghalaya DMF Rules, 2017, was the lack of clarity regarding the duties assigned for preparation and submission of essential documents such as Annual Plan, Budgets, project proposals, *etc.* to the Governing Council.

Thus, this lack of clear guidance on the delineation of duties in the DMF Rules, 2017 may hinder effective functioning and pose operational inefficiencies in the day-to-day administration of the Trusts. It could lead to delays in preparing and approving essential documents such as Annual Plans, Budgets and project proposals, ultimately weakening the Trusts' capacity for effective planning and implementation. This is discussed in detail in the following paragraph.

#### **5.3.8.2 Non-compliance issues**

Issues related to non-compliance with the DMF Rules, 2017 and operational gaps noticed during the audit of the two sampled districts, *viz.*, (i) East Khasi Hills, and (ii) East Jaintia Hills are discussed in **Table 5.3.1**.



**Table 5.3.1: Non-compliance issues with the DMF Rules, 2017 in the two samples DMFTs**

| Areas                                                                                                                                                                                                                                                                          | Audit observations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Department's Replies                                                                                                                                                                                                                                                                                                                                            |      |                                                         |                                          |                                                         |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---------------------------------------------------------|------------------------------------------|---------------------------------------------------------|------------------------------------------|------------------------------------------------|-----|---------|---|-----|---|---|---------|---|-----|---|---|---------|---|-----|---|---|---------|---|-----|---|---|---------|---|-----|---|---|-------|----|---|---|----|
| As per Rule 4(1)(xvi) & (xvii) of the DMF Rules, 2017, the Governing Council should consist of five community representatives from mining-affected areas and one representative each from major and minor mineral leaseholders.                                                | The DMFT, East Khasi Hills District while notifying the members of the Governing Council (July 2018) did not include representatives from areas affected by mining and representatives from mining leaseholders.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | The Addl. DC, i/c East Khasi Hills stated (April 2024) that inclusion of members from areas affected by mining and from mining leaseholders would be taken up in due course.                                                                                                                                                                                    |      |                                                         |                                          |                                                         |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
|                                                                                                                                                                                                                                                                                | In the case of DMFT, East Jaintia Hills District while notifying the members of the Governing Council (September 2018), no representative from mining leaseholders of minor minerals was included.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | The DC, Khliehriat stated (April 2024) that members from mining leaseholders of minor minerals would be accommodated.                                                                                                                                                                                                                                           |      |                                                         |                                          |                                                         |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
| The Board of Trustees of the DMF Trust had not prepared the required Master Plan, Vision document, Annual Plan, or Annual Budget as mandated by paragraph 6 of the DMF Trust Deed (Form A).                                                                                    | The Board of Trustees in both the sampled Districts had neither prepared Master Plan/Vision document nor the Annual Plan/Annual Budget since their registration (October 2018 in respect of East Khasi Hills, and November 2018 in respect of East Jaintia Hills).                                                                                                                                                                                                                                                                                                                                                                                                                                             | The Addl. DC, i/c East Khasi Hills stated (April 2024) that preparation of Master Plan/Vision Document <i>etc</i> , will be taken up in due course. The DC, Khliehriat stated (April 2024) that no plan has been prepared as the instruction regarding preparation of Annual plan has been received only in January 2024.                                       |      |                                                         |                                          |                                                         |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
| As per Rule 4(1)(5) of the DMF Rules, 2017, the Governing Council at the State and District levels shall meet once every quarter in a financial year.                                                                                                                          | The number of meetings held by the Governing Council at the State and the sampled District levels were as under:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | The DMR during exit conference stated (April 2024) that henceforth the meeting would be held regularly.                                                                                                                                                                                                                                                         |      |                                                         |                                          |                                                         |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
|                                                                                                                                                                                                                                                                                | <table><tr><th rowspan="2">Year</th><th rowspan="2">No. of Meetings to be held at the State/ District Level</th><th rowspan="2">No. of meetings held at the State Level.</th><th colspan="2">No. of Meetings held in the selected Districts</th></tr><tr><th>EKH</th><th>EJH</th></tr><tr><td>2018-19</td><td>4</td><td>Nil</td><td>3</td><td>2</td></tr><tr><td>2019-20</td><td>4</td><td>Nil</td><td>2</td><td>5</td></tr><tr><td>2020-21</td><td>4</td><td>Nil</td><td>2</td><td>3</td></tr><tr><td>2021-22</td><td>4</td><td>Nil</td><td>1</td><td>2</td></tr><tr><td>2022-23</td><td>4</td><td>Nil</td><td>0</td><td>3</td></tr><tr><td>Total</td><td>20</td><td>0</td><td>8</td><td>15</td></tr></table> |                                                                                                                                                                                                                                                                                                                                                                 | Year | No. of Meetings to be held at the State/ District Level | No. of meetings held at the State Level. | No. of Meetings held in the selected Districts          |                                          | EKH                                            | EJH | 2018-19 | 4 | Nil | 3 | 2 | 2019-20 | 4 | Nil | 2 | 5 | 2020-21 | 4 | Nil | 2 | 3 | 2021-22 | 4 | Nil | 1 | 2 | 2022-23 | 4 | Nil | 0 | 3 | Total | 20 | 0 | 8 | 15 |
|                                                                                                                                                                                                                                                                                | Year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                 |      |                                                         |                                          | No. of Meetings to be held at the State/ District Level | No. of meetings held at the State Level. | No. of Meetings held in the selected Districts |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
|                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                 | EKH  | EJH                                                     |                                          |                                                         |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
|                                                                                                                                                                                                                                                                                | 2018-19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                 | 4    | Nil                                                     | 3                                        | 2                                                       |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
|                                                                                                                                                                                                                                                                                | 2019-20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                 | 4    | Nil                                                     | 2                                        | 5                                                       |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
|                                                                                                                                                                                                                                                                                | 2020-21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                 | 4    | Nil                                                     | 2                                        | 3                                                       |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
| 2021-22                                                                                                                                                                                                                                                                        | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Nil                                                                                                                                                                                                                                                                                                                                                             | 1    | 2                                                       |                                          |                                                         |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
| 2022-23                                                                                                                                                                                                                                                                        | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Nil                                                                                                                                                                                                                                                                                                                                                             | 0    | 3                                                       |                                          |                                                         |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
| Total                                                                                                                                                                                                                                                                          | 20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0                                                                                                                                                                                                                                                                                                                                                               | 8    | 15                                                      |                                          |                                                         |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
| There was a shortfall in holding of Governing Council meetings at both State and District levels.                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                 |      |                                                         |                                          |                                                         |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
| Rule 11 of the MDMF Rules, 2017 mandates annual audits of DMF accounts by a Chartered Accountant, and the report should be placed in public domain alongside the Annual Report.                                                                                                | In DMFT, East Khasi Hills District, the accounts of the Foundation were audited only for the years 2018-19 to 2020-21, whereas in DMFT, East Jaintia Hills Districts, the accounts for the years 2018-19 to 2022-23 were audited by the chartered accountant. Both the sampled Districts did not place their Audit Reports in the public domain.                                                                                                                                                                                                                                                                                                                                                               | The Addl DC, i/c Shillong stated (April 2024) that the accounts would be audited every year and the matter of uploading of Annual Report in the public domain would be taken up with National Informatic Centre (NIC).<br>The DC, Khliehriat stated (April 2024) stated that the Audit Reports were not placed in public domain due to non-creation of website. |      |                                                         |                                          |                                                         |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |
| Rule 12 of the MDMF Rules, 2017 requires DMFs to prepare an Annual Report within three months of the end of a financial year, submit it to the Government. The Annual Report will also be hosted on the website of the DMF and presented it to the State Legislative Assembly. | In DMFT, East Khasi Hills District, the District Mineral Foundation did not prepare the Annual Reports.<br>In East Jaintia Hills District, the Annual Report for 2022-23 was prepared since its registration in November 2018. No report was submitted to the State Government till the date of audit (February 2024).                                                                                                                                                                                                                                                                                                                                                                                         | The Addl. DC, i/c East Khasi Hills stated (April 2024) that the Annual Report would be prepared in due course.<br>The DC, Khliehriat stated (April 2024) that no official letter was received from the Government for submission of the Annual Report.                                                                                                          |      |                                                         |                                          |                                                         |                                          |                                                |     |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |         |   |     |   |   |       |    |   |   |    |

The audit revealed significant and persistent non-compliance with key provisions of the Meghalaya District Mineral Foundation (DMF) Rules, 2017 in both East Khasi Hills and East Jaintia Hills districts. Critical governance requirements such as inclusion of mandated representatives in the Governing Councils, regular conduct of quarterly meetings, timely preparation of Master Plans, Annual Plans, Budgets and Annual Reports, as well as proper disclosure of audited accounts in the public domain were not adhered to. These lapses indicate critical weaknesses in institutional accountability, undermining the DMFs' intended role in planning, prioritising and transparently implementing development works in mining-affected areas.

**Recommendation:** The State Government may consider formulating a SOP clearly defining the roles and responsibilities for each functionary within the Trusts for effective performance of entrusted duties provided in the Rules. The DMR may also ensure compliance to the provisions of the Rules at the State level and in the districts to reduce the systemic deficiencies in the functioning of DMFTs in the State.

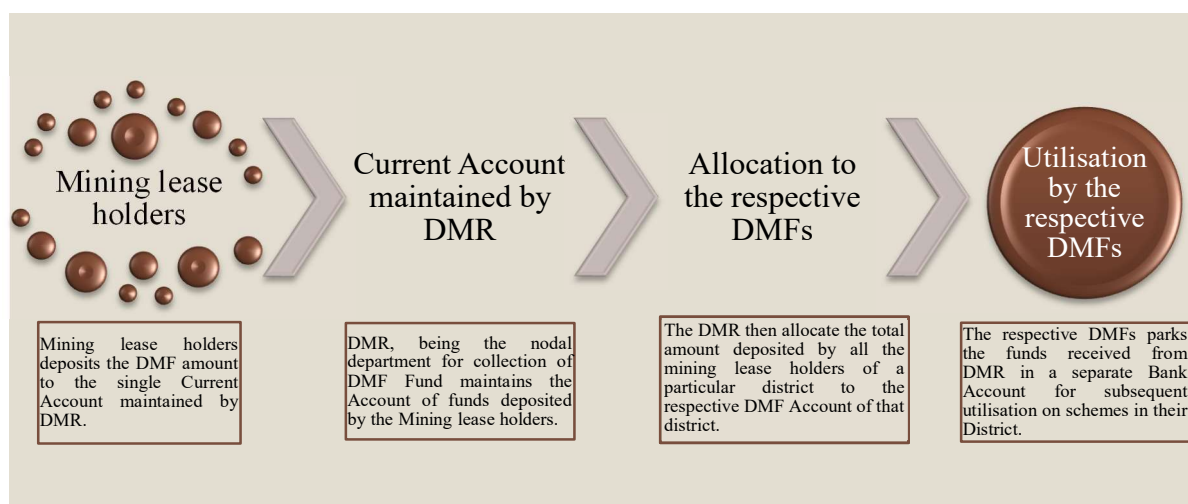
**Audit Objective 1:** Whether the collection of DMF Funds was carried out as per prescribed rules and regulations?

### 5.3.9 Overview of the DMF Fund

#### 5.3.9.1 Fund flow of DMF Fund

As per circular issued by the Directorate of Mineral Resources (DMR) on 11 January 2018, all contributions to DMF shall be deposited in the Current Account of Director of Mineral Resources (DMR) maintained in the State Bank of India. A statement showing the details of the name of the mine, mineral, mine code, District, period and quantity for which the deposit relates to shall be furnished to DMR, along with the proof of payment. The mining leaseholders from all the mining districts deposit the contributions to the Current Account. A flow chart of the DMF Fund is presented in **Chart 5.3.2**.

**Chart 5.3.2: Flow chart of the DMF Fund**



### 5.3.9.2 Position of DMF Fund

#### (i) Royalty collected and the corresponding DMF contribution

Rule 7 of the DMF Rules, 2017, specifies the sources of contributions to the DMF Fund, including (i) amounts received under Section 9B (5) and (6) of the MMDR Act, 1957, *i.e.*, from mining lease or prospecting licence holders of major minerals, and (ii) amounts received under Section 15 (4) (C) of the MMDR Act, 1957, *i.e.*, from concessional holders of minor minerals. Additionally, the fund comprises of revenue from Trust properties, other income which may accrue in the working of institution controlled by the Trust, and Grants and aid received from the State or Central Government.

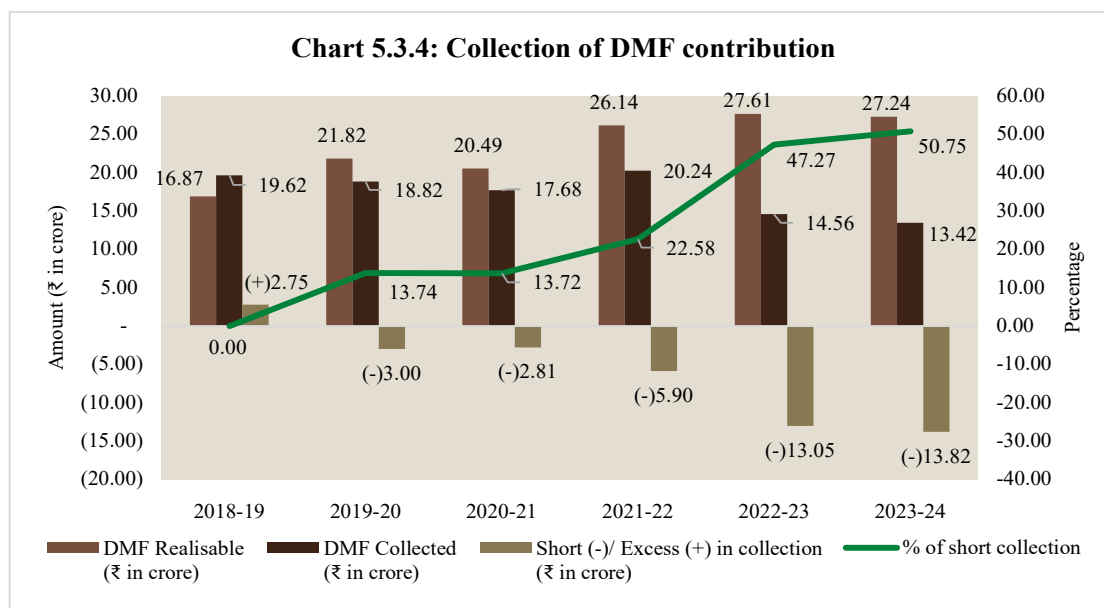
As per Government of Meghalaya circular dated January 2018, the rates of contribution to the DMF is detailed in **Chart 5.3.3**.

**Chart 5.3.3: Rates of Contribution to the DMF**

| Coal<br>(major mineral)                                                                                                                                                                              | Limestone<br>(major mineral)                                                                                                                                                                         | Limestone and Boulder<br>Stone<br>(minor minerals)                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Effective date of<br>contribution<br>17 September 2015                                                                                                                                               | Effective date of<br>contribution<br>17 <sup>th</sup> September 2015                                                                                                                                 | Effective date of<br>contribution<br>8 December 2017                                     |
| <b>Applicable rates</b><br>30% of royalty for mining<br>lease granted before 12 <sup>th</sup><br>January 2015.<br>10% of royalty for mining<br>lease granted after 12 <sup>th</sup><br>January 2015. | <b>Applicable rates</b><br>30% of royalty for mining<br>lease granted before 12 <sup>th</sup><br>January 2015.<br>10% of royalty for mining<br>lease granted after 12 <sup>th</sup><br>January 2015. | <b>Applicable rates</b><br>30% of Royalty as per<br>Schedule I of the DMF<br>Rules, 2017 |

Source: Government of Meghalaya Circular dated January 2018.

The DMF contributions made by the mining lease holders during the years 2018-19 to 2023-24 as per information furnished by DMR, was as given in **Chart 5.3.4**.



Source: Records of the DMR, Shillong, DMO, Jowai and Forests & Environment Department.

From **Chart 5.3.4**, it may be seen that there was a persistent shortfall which increased progressively and significantly over the five years under review, in the collection of the DMF Funds by DMR during 2019-20 to 2023-24 ranging between 13.72 *per cent* and 50.75 *per cent*. The total shortfall during 2018-19 to 2023-24 amounted to ₹ 35.84 crore, representing a 25.57 *per cent* deficit against the realisable DMF collections. The details of the royalty and DMF collection for the years 2018-19 to 2023-24 are provided in **Appendix 5.3.1**.

This indicated a substantial gap between the total royalty collected and the corresponding DMF realised. The shortfall indicated an urgent requirement for strengthening collection and contribution mechanism to minimise the shortfall in realisation of DMF collection.

In reply, DMR stated (April 2024) that decrease in collection of the funds was due to COVID-19 and a decrease in number of mining leases. The decrease in collection during 2022-23 was due to the High Court's Judgement of November 2022<sup>122</sup> directing the State Government not to allow export of limestone mined or quarried by persons with minor minerals licenses.

Thus, Audit observed that the DMR accepted DMF contributions from the mining lease holders without verifying the accuracy of the amounts contributed. The DMR/DFOs neither assessed short/non-payment nor levied the DMF contribution from non-complying leaseholders. There was no mechanism in place to identify or address non-compliance by other leaseholders. Thus, the decreasing trend in contribution of the funds may be seen in the context of a lack of an enforcement mechanism. Additionally, the DMR did not maintain an up-to-date database of all mining leaseholders of minor minerals for monitoring of deposit of contribution to DMF Fund, thereby restricting the scope of any effort to streamline collection of funds.

<sup>122</sup> The Court in PIL No. 18 of 2019 directed the State to not allow the export of limestone mined under minor mineral licenses by obtaining and verifying end-use certificates from licensees and submitting annual reports for cross-verification by the Accountant-General under the Comptroller and Auditor-General of India. This process will continue for 10 years unless overruled by a competent court.

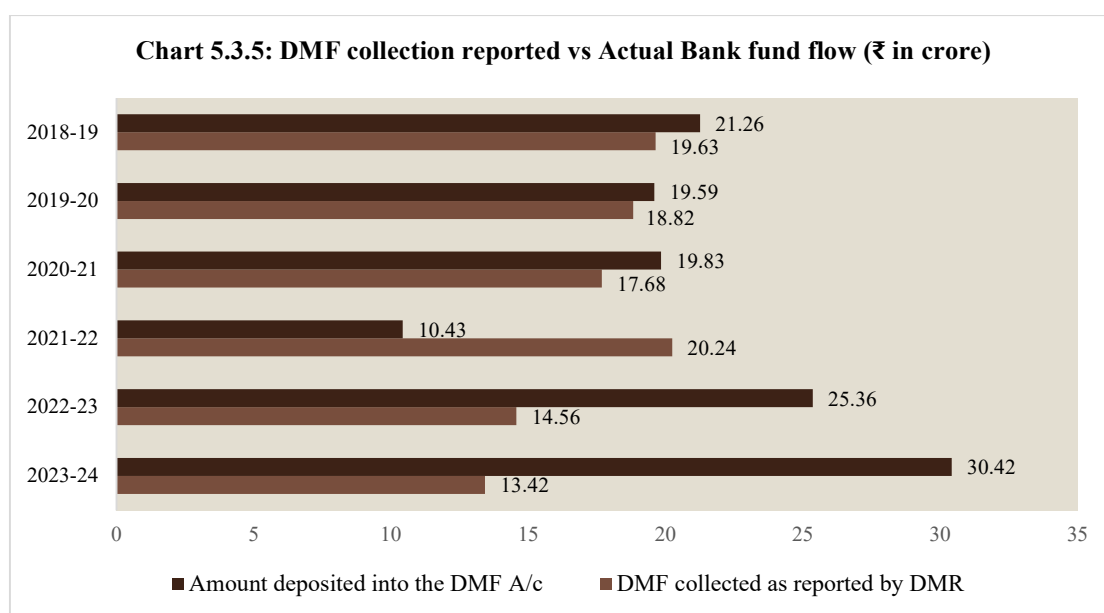
Audit observed that during 2019-20 to 2023-24, there was a persistent and increasing shortfall in DMF collections, ranging from 13.72 *per cent* to 50.75 *per cent*, totaling ₹ 35.84 crore. This was attributable to the Department of Mining and Geology (DMR)'s failure to verify contributions made by leaseholders, despite DMF contributions being mandated under Rule 7 of the DMF Rules, 2017.

No system existed to assess non-payment or short payment, nor was any penal action initiated. Further, DMR and Divisional Forest Officers (DFOs) lacked a comprehensive, up-to-date register of leaseholders, hampering effective monitoring. The Department relied on self-declared contributions without cross-verification, increasing the risk of evasion.

While DMR attributed lower collections to COVID-19 disruptions and judicial orders, these do not explain the absence of enforcement and monitoring mechanisms. This indicates a systemic governance gap in terms of: (1) the means of safeguarding the integrity of DMF collections, and (2) of making sure that the intended benefits reach the mining-affected communities.

## (ii) Discrepancies noticed in DMF collection as reported by DMR

To check the accuracy of the DMF collection reported by DMR for the years 2018-19 to 2023-24, the Bank Statement of the DMF Current Account during the period was verified. The status of fund flow into the Account as per the bank statement of DMR is as summarised in **Chart 5.3.5**.



Source: Bank Statements and information furnished by DMR.

From **Chart 5.3.5**, it may be seen that there were discrepancies between the DMF collection reported by DMR, totalling to ₹ 104.34 crore and the amount actually deposited into the DMF Bank Account, totalling to ₹ 126.90 crore during 2018-19 to 2023-24. While the total DMF collection as reflected from the bank statement of the DMF Account was ₹ 126.90 crore, DMR reported only ₹ 104.34 crore for the same period, indicating a discrepancy to the extent of ₹ 22.56 crore. Moreover, ₹ 25.66 crore of the fund was unspent as of March 2023, as detailed in **Appendix 5.3.2**.

When this was pointed out by Audit (January 2025), the Director, DMR stated (March 2025) that some lessees particularly those holding minor mineral leases failed to provide the necessary information which would enable DMR to determine the specific district from which the DMF contribution originated, hence the contributions were not reflected in the DMF collection statement submitted to Audit.

The Department failed to account for contributions received from several lessees, particularly those holding minor mineral leases, on the grounds that district-level details were not provided. This is indicative of weak internal controls and a lack of a verification protocol.

Accepting contributions without source verification not only violates the principles of fund traceability but also undermines the core purpose of DMF, ensuring funds are used for the development of the specific mining-affected districts from which they originated. The Department should have instituted a mandatory reporting requirement for lessees to specify district of origin before accepting DMF contributions and refused unverified deposits.

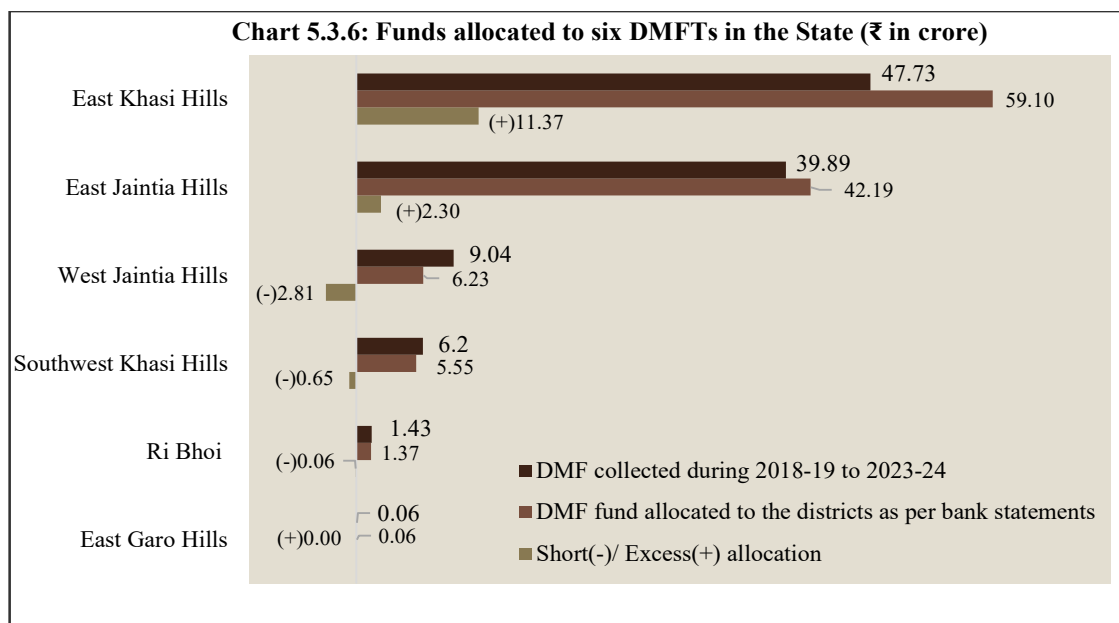
### ***Recommendations***

*DMR and the Forests & Environment Department should:*

- (i) mandate that all DMF contributions be accompanied by complete receipts including district-wise breakup, mineral type, and leaseholder details. Contributions without this information should be rejected or kept in suspense,*
- (ii) institute a quarterly reconciliation process between reported collections and funds received in the bank accounts,*
- (iii) issue directions holding DMR officers and DFOs accountable for lapses in verification and district-level tagging,*
- (iv) retrospectively identify the originating districts for the ₹ 22.56 crore discrepancy and allocate these funds to the correct DMFTs, and*
- (v) immediately reallocate the unspent ₹ 25.66 crore (up to 2022-23) based on verified district-level requirements.*

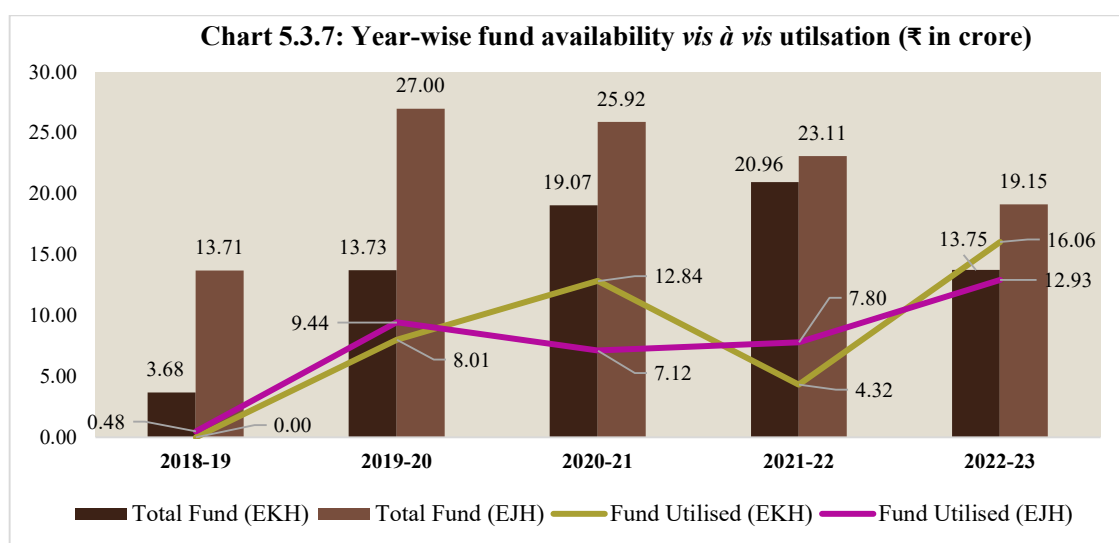
### **5.3.9.3 Allocation of DMF Fund**

The Directorate of Mineral Resources (DMR) allocates the fund annually to the respective District Mineral Foundation Trusts (DMFTs) in Meghalaya. The DMFTs deposit the funds received from DMR in the respective bank accounts of the Trust for subsequent utilisation. Details of DMF funds transferred by the DMR to the six DMFTs in Meghalaya are detailed in **Chart 5.3.6**.



Source: Bank Statement and information furnished by DMR for DMF collection.

The year-wise fund availability and utilisation for the two sampled DMFTs, i.e., East Khasi Hills (EKH) and East Jaintia Hills (EJH) are given in **Chart 5.3.7**.



Details of year-wise fund availability and utilisation for the two sampled DMFTs are provided in **Appendix 5.3.3**.

In the two sampled DMFTs, audit observed as follows:

**(i) East Khasi Hills**

- The allocation decreased from ₹ 13.43 crore in 2018-19 to ₹ 6.41 crore in 2020-21, which increased to ₹ 9.61 crore during 2021-22. The allocation in 2022-23 was nil.
- Against the DMF collection of ₹ 42.02 crore, the DMF Fund allocated to DMFT, East Khasi Hills by DMR during the five-year period (2018-19 to 2022-23) was ₹ 42.10 crore and the initial higher allocation against DMF collected was a temporary phase which got equalised at the end of 2022-23.



- Utilisation of funds was 30 *per cent* in 2019-20, 50 *per cent* in 2020-21 and only 19 *per cent* in 2021-22. During 2022-23, the utilisation of fund was to the extent of 84 *per cent* with a closing balance of ₹ 3.09 crore only which was ₹ 18.79 crore during the previous year.

Thus, against total fund allocation of ₹ 44.32 crore including interest earned amounting to ₹ 2.22 crore, the utilisation was to the extent of ₹ 41.23 crore (93 *per cent*) during the five-year period. However, year wise utilisation did not correspond to the fund allocation against each year resulting in substantial year-end unspent balances ranging between ₹ 13.08 crore and ₹ 18.99 crore during 2018-19 to 2020-21 which decreased to ₹ 3.09 crore only in 2022-23.

In reply, while agreeing with the audit observation, the Additional Deputy Commissioner, Shillong stated (April 2024) that non-utilisation of the full amount of the DMF fund allocated yearly in East Khasi Hills District was due to delayed submission of UCs by the beneficiaries and there were times that the Schemes/ Projects had to be stopped due to unforeseen reasons such as weather, climate and topographical challenges.

#### **(ii) East Jaintia Hills**

- The allocation increased from ₹ 3.68 crore in 2018-19 to ₹ 14.39 crore in 2020-21, which decreased to ₹ 8.53 crore in 2021-22. The allocation in 2022-23 was nil, however, as per the Annual Accounts an amount of ₹ 0.35 crore was available. This is the DMF contribution deposited directly by a user agency in the bank account of DMFT, East Jaintia Hills.
- Against the DMF collection of ₹ 35.35 crore, the Fund allocated to DMFT, East Jaintia Hills by DMR during the five-year period (2018-19 to 2022-23) was ₹ 36.60 crore (excluding ₹ 0.35 crore) which was higher than the DMF collection by ₹ 1.25 crore. The initial higher allocation against DMF collected was a temporary phase which got equalised at the end of 2022-23.
- The utilisation of funds was 69 *per cent* in 2019-20. However, the utilisation rate declined to 37 *per cent* in both 2020-21 and 2021-22. During 2022-23, the district made a marked improvement, with 94 *per cent* utilisation rate.
- The unspent balance of fund ranged between ₹ 3.20 crore to ₹ 13.16 crore during 2018-19 to 2021-22. The closing balance of fund was reduced to ₹ 0.82 crore in 2022-23 from ₹ 13.16 crore in 2021-22.

In reply, the Deputy Commissioner, Khliehriat stated (April 2024) that the fund available in East Jaintia Hills District during the year 2018-19 and 2019-20 was utilised fully as per the need assessment and the remaining fund was maintained to implement any new projects. The DC further stated that delayed implementation of schemes/projects during the years 2020-21 and 2021-22 was due to the COVID-19 Pandemic.

Audit observed that the allocation of DMF funds was not commensurate with the actual collections made at the district level, resulting in under-allocation in certain mining-affected districts. The reconciliation of funds between the reported figures and actual bank balances was deficient, leading to an unexplained surplus of ₹ 0.41 crore in East Jaintia Hills, as on

31 March 2023. While the overall utilisation of DMF funds in the sampled districts was relatively high (93 to 98 *per cent*), the year-wise utilisation was marked by inconsistencies. This adversely impacted the timely execution of projects and led to accumulation of unspent balances, thereby defeating the objective of prompt and need-based development interventions in mining-affected areas.

***Recommendations: The DMR may:***

- (i) establish a transparent, rule-based allocation formula linked to DMF collections and district needs,*
- (ii) conduct quarterly reconciliation of bank records and DMR statements,*
- (iii) monitor yearly utilisation and link future releases to performance, and*
- (iv) mandate annual submission of audited accounts by all DMFTs by 30 June of each year.*

### **5.3.10 Collection of DMF Funds**

#### **5.3.10.1 Non-levy of DMF from limestone extracted as incidental by cement companies**

Incidental mining has been defined as the unintended extraction of minor minerals which arises out of non-mining activities such as construction of roads or other major infrastructural projects as per Rule 2 of the Meghalaya Minor Minerals Concession (Amendment) Rules, 2018.

As per Section 15 sub-section 4 (C) of the MMDR Act, 1957, as amended, the amount of payment to be made to the DMF Fund by concession holders of minor minerals should be as per Section 15A of the Act *ibid*, which states that the State Government may prescribe payment by all holders of concessions related to minor minerals of amounts to the DMF of the district in which the mining operations are carried on.

In exercise of the power conferred by Section 15 of the MMDR, Act 1957, the State Government amended Rule 3 of the Meghalaya Minor Minerals Concession Rules (MMMCR), 2016 in January 2021, which provides that incidentally mined minor minerals shall be permitted for commercial uses only after payment of Royalty<sup>123</sup> and Cess<sup>124</sup> to the State Government.

Further, Rule 30 of the MMMCR, 2016 provides that the lessee or quarry permit holder shall deposit or make payment to the District Mineral Foundation Fund at the rate prescribed by the State Government for the benefit of the persons and areas affected by mining and quarrying.

Scrutiny of records for the period from April 2018 to March 2023 showed that seven cement companies under DMO, Jowai extracted limestone during various non-mining activities. The Government approved the commercial utilisation of the extracted limestone, subject to the payment of royalty in accordance with the rates prescribed for minor minerals under Schedule IV of the MMMCR, 2016 dated September 2016 @80 per tonne and Government Notification

<sup>123</sup> Rate of royalty on Limestone: @80 per MT up to 23 January 2019 and @100 per MT w.e.f. 24 January 2019.

<sup>124</sup> Rate of Cess on limestone: @60 per MT w.e.f. 21 March 2016.

dated January 2019<sup>125</sup> @100 per tonne. The details are as under:

**Table 5.3.2 (A): Government Approvals for Utilisation of Incidentally Mined Limestone (2018-2023).**

| Sl. No. | Name of Cement Company     | Status of Mining Lease | Activity Leading to Incidental Mining                                                                                       | Quantity Approved (MT) | Approval Date |
|---------|----------------------------|------------------------|-----------------------------------------------------------------------------------------------------------------------------|------------------------|---------------|
| 1       | Green Valley Ind. Ltd.     | Not operational        | Activities not mentioned                                                                                                    | 22,67,315              | 23.01.2020    |
|         |                            |                        | Arising out of non-mining activities                                                                                        | 19,76,737              | 18.11.2022    |
| 2       | Star Cement Meghalaya Ltd. | No Mining Lease        | Activities not mentioned                                                                                                    | 9,21,839               | 23.01.2020    |
|         |                            |                        | Developmental work on playground, road, etc.                                                                                | 9,40,862               | 04.12.2020    |
|         |                            |                        | Arising out of non-mining activities in the cement plant                                                                    | 7,00,000               | 13.10.2021    |
|         |                            |                        | Arising out of non-mining activities                                                                                        | 11,74,487              | 17.12.2021    |
| 3       | Hills Cement Ltd.          | Suspended              | Activities not mentioned                                                                                                    | 10,22,702              | 23.01.2020    |
| 4       | Amrit Cement Ltd.          | No mining lease        | Activities not mentioned                                                                                                    | 10,66,716              | 23.01.2020    |
|         |                            |                        | Development work in the factory                                                                                             | 12,75,400              | 24.03.2022    |
|         |                            |                        |                                                                                                                             | 12,75,400              | 24.03.2022    |
| 5       | Goldstone Cement Ltd.      | No Mining Lease        | While developing plant site, captive power plant area, labour colony area and other plant development work                  | 14,19,022              | 17.05.2018    |
|         |                            |                        | While developing plant area, new labour colony, other plant site in due course of excavation for civil foundation works.    | 15,89,922              | 19.04.2022    |
|         |                            |                        | Activities not mentioned.                                                                                                   | 23,39,298              | 23.01.2020    |
| 6       | Star Cement Ltd.           | Operational            | Activities not mentioned                                                                                                    | 2,21,392               | 23.01.2020    |
|         |                            |                        | Activities not mentioned.                                                                                                   | 1,77,505               | 04.12.2020    |
|         |                            |                        | While widening of approach road, making of parking yards, siding points for giving pass to tippers, excavators, bulldozers. | 1,89,723               | 13.10.2021    |
| Total   |                            | -                      | -                                                                                                                           | 1,85,58,320            | -             |

Source: Records and information furnished by DMO, Jowai

**Table 5.3.2 (B): Royalty and DMF Payable on Approved Limestone Extraction**

| Sl. No. | Name of Cement Company     | Quantity Utilised (MT) | Royalty Paid (₹ crore) | Rate of Royalty (₹/MT) | DMF Payable (₹ crore) |
|---------|----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 1       | Green Valley Ind. Ltd.     | 22,67,315              | 22.67                  | 100                    | 6.80                  |
|         |                            | 5,00,000               | 5.00                   | 100                    | 1.50                  |
| 2       | Star Cement Meghalaya Ltd. | 9,21,839               | 9.22                   | 100                    | 2.77                  |
|         |                            | 9,40,862               | 9.41                   | 100                    | 2.82                  |
|         |                            | 7,00,000               | 7.00                   | 100                    | 2.10                  |
|         |                            | 11,74,487              | 11.74                  | 100                    | 3.52                  |
| 3       | Hills Cement Ltd.          | 10,22,702              | 10.23                  | 100                    | 3.07                  |
| 4       | Amrit Cement Ltd.          | 10,66,716              | 10.67                  | 100                    | 3.20                  |
|         |                            | 12,75,400              | 12.75                  | 100                    | 3.83                  |
|         |                            | 12,75,400              | 12.75                  | 100                    | 3.83                  |
| 5       | Goldstone Cement Ltd.      | 14,19,022              | 11.35                  | 80                     | 3.41                  |
|         |                            | 2,84,163               | 2.84                   | 100                    | 0.85                  |
|         |                            | 1497718                | 14.98                  | 100                    | 4.49                  |
| 6       | Star Cement Ltd.           | 2,21,392               | 2.21                   | 100                    | 0.66                  |
|         |                            | 1,77,505               | 1.78                   | 100                    | 0.53                  |
|         |                            | 1,89,723               | 1.90                   | 100                    | 0.57                  |
| Total:  |                            | 1,49,34,244            | 146.50                 | -                      | 43.95                 |

Source: Records and information furnished by DMO, Jowai.

<sup>125</sup> Notification No. MG.49/2011/Pt-I/56 dated 24 January 2019.

Further scrutiny in audit revealed that five out of six companies (Sl. No. 1 to 5), whose mining leases had been suspended/ were not operational or had no mining leases, had extracted limestone and thereafter obtained approval of the government to use the extracted mineral for commercial purposes. The DMR categorised these extractions as incidental in the inspection reports of all the cases where activities leading to incidental extraction was not available. The Government in turn approved utilisation of the extracted limestone by these private companies (with or without licenses) as incidental extraction.

As can be seen from **Table 5.3.2 (A)**, out of 1,85,58,320 MT incidentally mined limestone, only 41,39,529<sup>126</sup> MT had documented reasons of the specific activities leading to its excavation. The remaining 1,44,18,791 MT (78 per cent) lacked records of specific activities involved which led to the excavation of the mineral and for the granting of Government's approval for its usage. The condition for government approval of incidentally mined minerals from non-mining activities is required to be fulfilled to ensure transparency and accountability in the mining activities as five of the six cement companies involved in incidental mining either lacked mining leases or were operating with non-operational/suspended mining leases.

A comparison of the minerals mined by leaseholders *vis-à-vis* minerals mined as incidental, as per information furnished by the Department is as under:

**Table 5.3.3 (A): Annual Limestone Production by Companies with Mining Leases (2018-2023)**

| Sl. No. | Company Name      | Mining Lease Details (Ha) | Annual Production (MT)                  | Total Production (MT) | 5-Year Average (MT)  |
|---------|-------------------|---------------------------|-----------------------------------------|-----------------------|----------------------|
| 1       | Star Cement Ltd.  | I (4.96 Ha)               | 247177, 264046, 105850, 94264, 64088    | 7,75,425              | 1,55,085             |
| 2       | Star Cement Ltd.  | II (4.70 Ha)              | 207155, 187895, 168185, 161659, 101549  | 8,26,443              | 1,65,289             |
| 3       | Star Cement Ltd.  | III (70.0 Ha)             | 898721, 899772, 899103, 899934, 1498195 | 50,95,725             | 10,19,145            |
| 4       | Star Cement Ltd.  | Wahpyn I (4.85 Ha)        | 342950, 288832, 139965, 0, 100          | 7,71,847              | 1,92,962             |
| 5       | Star Cement Ltd.  | Wahpyn II (13.58 Ha)      | 40632, 49142, 49086, 49246, 49096       | 2,37,202              | 47,440               |
| 6       | Hills Cement Ltd. | Suspended from 2020       | 225870, 225240                          | 4,51,110              | 2-year Avg: 2,25,555 |

**Table 5.3.3 (B): Quantity of Limestone Claimed as "Incidental" by Companies without Mining Leases (2018-2023)**

| Sl. No. | Company Name            | Status of Mining Lease                  | Quantity Claimed as Incidental (MT) | 5-Year Average (MT) |
|---------|-------------------------|-----------------------------------------|-------------------------------------|---------------------|
| 1       | Star Cement Megh. Ltd.  | No lease / merged with Star Cement Ltd. | 37,37,188                           | 7,47,438            |
| 2       | Goldstone Cement Ltd.   | No lease                                | 53,48,242                           | 10,69,648           |
| 3       | Green Valley India Ltd. | Not operational                         | 42,44,052                           | 8,48,810            |
| 4       | Amrit Cement Ltd.       | No lease                                | 36,17,516                           | 7,23,503            |

Audit observed that several cement companies without valid mining leases had extracted significant quantities of limestone during the period 2018-19 to 2022-23 by categorising the extraction as 'incidental'. The cumulative quantity extracted incidentally by five such companies exceeded 1.69 crore metric tonnes, with average annual extractions ranging from

<sup>126</sup> (i) Star Cement Meghalaya Ltd. = 9,40,862 MT, (ii) Goldstone Cement Ltd. = 14,19,022 MT and 15,89,922 MT, and (iii) Star Cement Ltd. = 1,89,723 MT.

7.23 lakh to over 10.69 lakh metric tonnes. In comparison, companies operating under legal mining leases had considerably lower annual production per lease area.

The scale and consistency of incidental extraction reported over multiple years raises concerns about the genuineness of such categorisation. These activities appear to circumvent statutory requirements related to mining leases, environmental clearances and DMF contributions. Moreover, the absence of annual production records for non-leaseholder companies, as stated by the Department, indicates weak regulatory oversight and lack of enforcement of mandatory reporting.

Thus, the use of the ‘incidental’ provision for substantial and recurring extraction appears irregular and warrants a thorough investigation to assess compliance with the Mines and Minerals (Development and Regulation) Act, 1957.

In reply, the Department stated (April 2024) that DMF was not realised since the limestone extracted was not from the mining lease areas.

The Department’s response is not tenable. In the instant case, four private cement companies {Table 5.3.3 (B)} extracted a substantial quantity of minor minerals without leases or valid leases. They bypassed the provisions of the existing Act/rules for production of cement in their plants by payment of royalty but without payment of the associated DMF and other statutory dues<sup>127</sup> which are otherwise payable by regular mining leaseholders. Allowing such huge extractions for commercial purpose without mining leases by terming the extracted mineral as incidental, that too without defining the prime activity which led to incidental mining, not only suggests misuse of the provisions of the Act/rules but also would encourage unregulated and illegal mining activities in the State. The existing rules only allow mining operations by leaseholders and thus the current practice of allowing non-lease holders to carry out mining operations as incidental both violated the rules and facilitated non-payment of statutory dues by these companies.

Thus, despite huge extraction of limestone for commercial use by the private cement companies, the contention of the Department that DMF amounting to ₹ 43.95 crore had not been realised on the ground that the extraction was not from mining lease areas is not justified.

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<sup>127</sup> For Minor minerals, dues to be paid are, (i) Royalty, (ii) Cess, (iii) MMMRF, and (iv) DMF.

**Recommendations:**

- (i) *The State Government may issue directions to ensure that extraction of minerals, including minor minerals such as limestone, is permitted strictly in accordance with valid mining leases granted under the Mines and Minerals (Development and Regulation) Act, 1957 and the relevant Mineral Concession Rules.*
- (ii) *The Government may consider prescribing clear, quantitative thresholds and procedural safeguards to regulate the scope of incidental extraction, in line with the powers conferred by Clause 23C of the MMDR Act, 1957, which empowers the State Government to make rules to prevent illegal mining. Instances where the quantity of mineral extracted exceeds such prescribed limits should be mandatorily subjected to prior approval and brought under the ambit of a formal mining lease, in order to ensure compliance with statutory provisions and prevent misuse of the incidental extraction clause.*
- (iii) *The Government may initiate a verification exercise to assess whether mineral extraction reported as incidental was appropriately accounted for and whether associated statutory dues such as royalty, District Mineral Foundation (DMF) contributions, Meghalaya Minor Mineral Reclamation Fund (MMMRF) levies, and other applicable charges were duly paid. In cases of non-compliance, recovery proceedings including imposition of penalties may be initiated.*
- (iv) *The Department may consider developing an integrated digital platform to monitor all incidental extraction activities. The system should capture details such as extraction requests, approvals accorded, quantity extracted, and statutory dues deposited, with provisions for real-time integration with district mining offices to strengthen field-level oversight.*

**5.3.10.2 Non-levy of DMF from auctioned coal extracted from illegal mining operations**

Rule 4 (1) of the MMDR Act, 1957, stipulates that no person shall undertake any reconnaissance, prospecting or mining operations in any area, except under and in accordance with the terms and conditions of a reconnaissance permit or of a prospecting licence or of a mining lease, granted under this Act and the rules made thereunder. Rule 4 (1A) of the Act *ibid* provides that no person shall transport or store or cause to be transported or stored any mineral otherwise than in accordance with the provisions of this Act and the rules made thereunder.

Further, Rule 9B (5) of the MMDR Amendment Act, 2015 provides that the holder of a mining lease or a prospecting licence-cum-mining lease, shall, in addition to the royalty, pay to the District Mineral Foundation of the district in which the mining operations are carried on, an amount which is equivalent to such percentage of the royalty paid in terms of the Second Schedule, not exceeding one-third of such royalty, as may be prescribed by the Central Government.

As per Circular No. DMR/MM/783/2016/2132 dated 11 January 2018 issued by DMR, the DMF contribution in respect of coal shall be made from 08 December 2017 and the rate shall



be 30 *per cent* of the royalty for the mining lease granted before 12 January 2015 and 10 *per cent* of the royalty for the mining lease granted after 12 January 2015.

The National Green Tribunal (NGT) on 17 April 2014 banned rat-hole coal mining<sup>128</sup> in Meghalaya in view of the unregulated and unscientific practices associated with rat-hole mining causing severe environmental degradation and posing significant risks to human health. In a subsequent judgment dated 03 July 2019, the Hon'ble Supreme Court of India directed that all illegally extracted coal, totalling 32.57 lakh MT as assessed and identified by the State of Meghalaya, be handed over to Coal India Ltd. (CIL) for proper disposal and auction. The seized coal was handed to CIL on 12 March 2020.

Examination of records of DMR (February 2024) showed that between April 2018 to March 2023, Mineral Transportation Challan (MTC) was issued by the Department for transportation of 81,196 MT out of the above 32.57 lakh MT of seized coal extracted by rat-hole mining method by private individuals, which was handed over to CIL in March 2020 by the Department for auction. The details of the quantity transported and auctioned by CIL and the amount of royalty paid by the successful bidders are as given in **Table 5.3.4**:

**Table 5.3.4: Statement showing transportation of seized coal after auction and payment of royalty as on March 2023 and DMF dues.**

| (₹ in lakh)  |                                |                                                                                                                   |                        |                                                                        |
|--------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------|
| Sl. No.      | Name of the successful bidders | Quantity of coal where MTC has been issued between April 2018 up to March 2023 to the successful bidders. (in MT) | Amount of Royalty paid | Minimum Applicable DMF (@10 <i>per cent</i> of royalty) <sup>129</sup> |
| 1            | Rina Mukhim                    | 19,990                                                                                                            | 135.00                 | 13.50                                                                  |
| 2            | Ready Sutnga                   | 16,464                                                                                                            | 111.24                 | 11.12                                                                  |
| 3            | Dominic Myrthong               | 3,510                                                                                                             | 23.69                  | 2.37                                                                   |
| 4            | Ruthina D Marak                | 25,632                                                                                                            | 173.21                 | 17.32                                                                  |
| 5            | Kenny D. Kharkongor            | 3,850                                                                                                             | 25.99                  | 2.60                                                                   |
| 6            | M/s Coal Traders               | 5,906                                                                                                             | 39.96                  | 4.00                                                                   |
| 7            | I. H. Ventures                 | 2,400                                                                                                             | 33.75                  | 3.38                                                                   |
| 8            | George S Marak                 | 2,400                                                                                                             | 24.23                  | 2.42                                                                   |
| 9            | Six Brother Enterprise         | 1,044                                                                                                             | 7.22                   | 0.72                                                                   |
| <b>Total</b> |                                | <b>81,196</b>                                                                                                     | <b>574.29</b>          | <b>57.43</b>                                                           |

Audit observed that royalty was paid for coal extracted illegally from non-mining lease areas even though there is no provision in the Act, however DMF amounting to ₹ 57.43 lakh, which is directly linked to royalty was not levied by the Department. This is important in the context of persistent mining operations going on in the State which can be seen from the newspaper reports dated July 2022 and January 2023.

In response (April 2024), the DMR stated that DMF on auctioned coal extracted illegally was not realised since coal was extracted from non-mining lease areas.

<sup>128</sup> In Meghalaya, coal is extracted by digging vertical shafts into the ground to access the coal seam. Once the seam is reached, horizontal tunnels are created to extract the coal, which is then transported to the surface using conical baskets or wheelbarrows. This method, known as rat hole mining, is highly dangerous and has resulted in numerous fatalities among miners.

<sup>129</sup> As the seized coal was extracted from non-mining lease areas, the dates of mining lease issuance are not available. Hence, DMF contribution rate has been calculated at the minimum rate of 10 *per cent* of royalty as per Circular dated 11 January 2018.



Audit observed that 81,196 MT of illegally extracted coal seized by the State and auctioned through Coal India Ltd. (CIL), resulted in the collection of ₹ 574.29 lakh towards royalty from successful bidders during April 2018 to March 2023. However, no District Mineral Foundation (DMF) contribution was recovered.

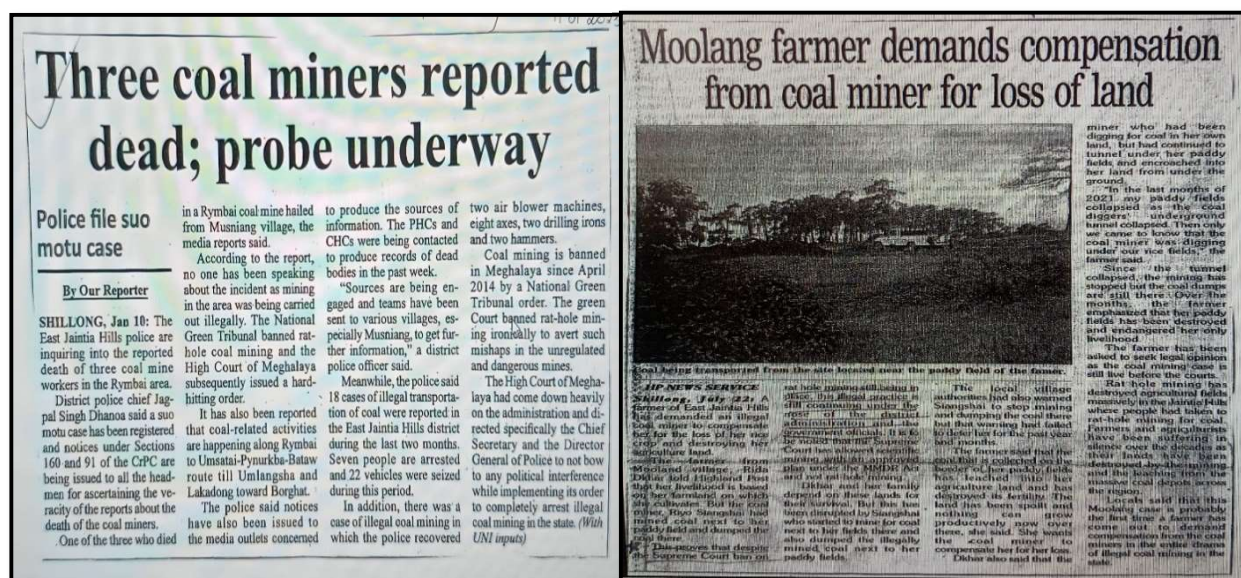
While Section 9B (5) of the MMDR Act, 1957, mandates DMF contributions by leaseholders, the Act is silent on applicability of DMF in cases where minerals are extracted illegally without a lease and subsequently auctioned by the State. The Department cited the absence of a mining lease as grounds for non-levy of DMF.

The non-levy of DMF on illegally extracted and subsequently auctioned coal presents multiple risks and adverse impacts. Legally, the absence of explicit provisions under the MMDR Act to apply DMF in such cases creates a statutory gap which weakens enforcement and dilutes the deterrence mechanism intended to prevent unauthorised mining. Financially, the non-realisation of ₹ 57.43 lakh in DMF contributions from the auctioned coal represents a direct revenue loss to the District Mineral Foundation, with potential for larger cumulative losses in similar cases.

This also raises concerns about equity, as mining leaseholders who comply with statutory obligations continue to bear DMF liabilities, while those benefiting from illegal extraction remain exempt, undermining the fairness of the regulatory framework. From a governance standpoint, the lack of a clear policy to address statutory dues on seized minerals reflects regulatory inattention and limits the ability of the administration to manage mineral resources effectively. Socially and environmentally, the failure to channel DMF funds to affected regions deprives communities of essential welfare and remediation support. This gap is particularly serious in Meghalaya, where mining-affected populations and ecologies remain vulnerable.

In the absence of clear statutory provision, the Department's interpretation may be legally tenable. However, considering the significant volume of illegal extraction and the statutory objective of DMF, to benefit mining-affected areas, Audit is of the view that the State Government may explore enabling provisions to levy DMF on illegally extracted minerals at the time of disposal.

## Newspaper clippings on illegal coal mining activities



Source: The Shillong Times article dated 11 January 2023 and Highland Post article dated 23 July 2022.

**Recommendation:** The Department may consider levying DMF whenever royalty is charged on coal extracted from illegal mining operations in the State to safeguard the financial interest of the State. Further, the Department may take action as per Section 21 of the MMDR Act, 1957 against violators of Section 4 of the Act, *ibid*.

### 5.3.10.3 Non/short payment of royalty and DMF including non-imposing of interest for non/delayed payment of DMF from mining leaseholders of major mineral

In line with the Hon'ble Supreme Court of India Judgement dated 13 October 2017, the Directorate of Mineral Resources, Meghalaya issued an Office Circular dated January 2018, with a direction that for major minerals other than coal & lignite, the DMF contribution shall be made from 17 September 2015 and the rate for DMF contribution shall be 30 per cent of the royalty for mining leases granted before 12 January 2015. If the DMF dues are not cleared by 31 December 2017, an interest of 15 per cent per annum should be charged from 01 January 2018 onwards. The DMFTs in East Khasi Hills and East Jaintia Hills was constituted on 02 July 2018 and 25 September 2018 respectively. During the period of audit, the rate of royalty on limestone (major mineral) was ₹ 80 per MT.

Scrutiny of records (February 2024) showed that, five cement companies who were issued mining leases by the Mining & Geology Department before 12 January 2015, produced 14.26 lakh MT of limestone during October 2015 to December 2017 for their cement plants. The position of payment of DMF, including penal interest due against five Cement Companies was as detailed below:

Table 5.3.5 (A): Non-payment of DMF and Interest

| (₹ in lakh)      |                                                       |                      |               |               |          |                          |                  |
|------------------|-------------------------------------------------------|----------------------|---------------|---------------|----------|--------------------------|------------------|
| Sl. No.          | Lessee (Lease Date)                                   | Period of Extraction | Quantity (MT) | DMF Payable   | DMF Paid | Delay                    | Interest Payable |
| 1                | Komorrah Limestone Mining Co. Ltd. (05.01.1994)       | Oct 2015 – Dec 2017  | 1,39,024      | 33.37         | Not Paid | 74 months up to Feb 2024 | 30.86            |
| 2                | Mawmluh Cherra Cements Ltd. (05.02.1981 & 10.01.2006) | Oct 2015 – Dec 2017  | 95,859        | 23.01         | Not Paid | 74 months up to Feb 2024 | 21.28            |
| 3                | JUD Cement Ltd. (07.05.2009)                          | Oct 2015 – Dec 2017  | 4,85,568      | 116.54        | Not Paid | 74 months up to Feb 2024 | 107.80           |
| <b>Sub total</b> |                                                       |                      | -             | <b>172.91</b> | -        | -                        | <b>159.94</b>    |

Source: Records of the Directorate of Mineral Resources, Shillong.

Table 5.3.5 (B): Interest Not Levied on Delayed DMF Payment

| (₹ in lakh)      |                                              |                      |               |               |          |                          |              |                  |
|------------------|----------------------------------------------|----------------------|---------------|---------------|----------|--------------------------|--------------|------------------|
| Sl. No.          | Lessee (Lease Date)                          | Period of Extraction | Quantity (MT) | DMF Payable   | DMF Paid | Date of Payment          | Delay (days) | Interest Payable |
| 4                | Hills Cement Ltd. (16.11.2010)               | Feb 2016 – Dec 2017  | 3,76,965      | 90.47         | Paid     | 25.10.2018 to 21.05.2019 | 297–505      | 15.05            |
| 5                | Meghalaya Minerals & Mines Ltd. (11.10.2001) | Jan 2016 – Dec 2017  | 3,28,614      | 78.87         | Paid     | 12.02.2020 to 24.03.2021 | 772–1178     | 30.31            |
| <b>Sub total</b> |                                              |                      | -             | <b>169.34</b> | -        | -                        | -            | <b>45.36</b>     |

Source: Records of the Directorate of Mineral Resources, Shillong.

From the tables above, it can be seen that while three<sup>130</sup> companies did not pay the required DMF of ₹ 172.91 lakh for the period ranging from October 2015 to December 2017, two<sup>131</sup> cement companies paid the required amount of ₹ 169.34 lakh towards the Fund after a delay ranging from 297 to 1178 days. Non-payment and delayed payment of DMF attracted payment of interest @15 per cent per annum as per Government directive issued in January 2018. Hence, an amount of ₹ 205.30<sup>132</sup> lakh is leviable from the above five Cement Companies as interest for non/delayed payment of DMF as of February 2024, and ₹ 172.91 lakh in DMF contribution from three Cement Companies.

Thus, despite having the information on mining leases issued and limestone production data from the relevant cement companies, the Directorate of Mineral Resources (DMR) failed to take action to collect the applicable DMF contributions. Additionally, the DMR did not impose interest for non-payment or delayed payment of DMF contributions as directed by the Government in January 2018. This has resulted in non-realisation of revenue due to the tune of ₹ 378.21<sup>133</sup> lakh from the above-mentioned cement companies which was a violation of the existing rules and notification of the Government.

In reply, DMR stated (April 2024) that demand notice in respect of Komorrah Limestone Mining Company Ltd. was issued in October 2022 followed by reminder in February 2024. In respect of Mawmluh Cherra Cement Ltd. demand notice was issued in April 2021 followed by a reminder in April 2024. Further, the Department also stated that the DMO, Jowai will be instructed to levy interest on the mining leaseholders of major minerals who made delayed

<sup>130</sup> (i) Komorrah Limestone Mining Co. Ltd., (ii) Mawmluh Cherra Cements Ltd., and (iii) JUD Cement Ltd.

<sup>131</sup> (i) Hills Cement Ltd., and (ii) Meghalaya Minerals & Mines Ltd.

<sup>132</sup> ₹ 159.94 lakh + ₹ 45.36 lakh.

<sup>133</sup> ₹ 378.21 lakh = ₹ 172.91 lakh as DMF contribution + ₹ 205.30 lakh as interest.

payment of DMF. Thus, failure of the Department to enforce recovery of DMF dues and levy penal interest in accordance with statutory provisions led to a total non-realisation of ₹ 378.21 lakh. The lapse also reflects inadequate internal controls in monitoring compliance with DMF contribution obligations by mining leaseholders and weak enforcement of financial discipline within the regulatory framework.

Present status of payment of the DMF dues and the associated interest from the above-mentioned Cement Companies was requested by Audit (March 2025), however, no reply was forthcoming till date (June 2025).

Audit further observed that the Companies did not comply with the demand notices issued by the Department till April 2025. The Department was also silent on action taken against JUD Cement Ltd. Thus, the Department failed to levy and recover the DMF contribution and penal interest on non/delayed payment of DMF. This indicated serious weakness in the existing mechanism for collection of statutory dues in the two sampled districts.

#### **5.3.10.4 Non/short deposit of DMF contribution by mining leaseholders of minor minerals in two selected districts**

Rule 30 of the MMMCR, 2016 provides that the lessee or quarry permit holder shall deposit or make payment to the District Mineral Foundation Fund at the rate prescribed by the State Government for the benefit of the persons and areas affected by mining and quarrying.

As per the Government Notification dated December 2017, the contribution to DMF for minor minerals shall be made from 08 December 2017 and the rate of contribution shall be 30 *per cent* of royalty as prescribed in Schedule-I of the DMF Rules, 2017.

During April 2018 to March 2023, the rate of royalty as per Schedule-IV of the MMMCR 2016 was ₹ 240 per cubic meter for boulder stone and ₹ 80 per Metric Tonne (MT) for limestone up to January 2019. The rate of royalty on limestone was revised to ₹ 100 per MT from February 2019 onwards.

Scrutiny of records of DMR (February 2024) revealed that 91 mining leaseholders of minor minerals (limestone and boulder stone) under two selected Divisional Forest Officers (Territorial) of Khasi Hills and Jaintia Hills deposited a total of ₹ 84.86 crore in the DMF Fund during the years 2018-19 to 2022-23 as detailed below:

**Table 5.3.6: Statement showing deposit of contribution to the DMF Fund by mining leaseholders under Khasi Hills and Jaintia Hills Districts.**

| Years              | DFO (T), Khasi Hills |             | DFO (T), Jaintia Hills |                    |
|--------------------|----------------------|-------------|------------------------|--------------------|
|                    | East Khasi Hills     | Ri-Bhoi     | East Jaintia Hills     | West Jaintia Hills |
| 2018-19            | 6.90                 | 0.11        | 11.71                  | 0.74               |
| 2019-20            | 8.33                 | 0.44        | 6.87                   | 1.48               |
| 2020-21            | 6.75                 | 0.43        | 7.29                   | 1.63               |
| 2021-22            | 10.22                | 0.19        | 5.89                   | 1.91               |
| 2022-23            | 9.81                 | 0.13        | 3.58                   | 0.45               |
| <b>Total</b>       | <b>42.01</b>         | <b>1.30</b> | <b>35.34</b>           | <b>6.21</b>        |
| <b>Grand Total</b> | <b>84.86</b>         |             |                        |                    |

*Source: Records of the Directorate of Mineral Resources, Shillong.*

Cross-verification of the minor minerals transportation records maintained by the two selected DFOs in respect of 109<sup>134</sup> out of 130<sup>135</sup> leaseholders during 2018-19 to 2022-23 revealed the following position:

**Table 5.3.7: Statement showing short payment of royalty and short/non-payment of DMF contribution in Khasi Hills and Jaintia Hills**

₹ in crore)

| Sl. No.     | Mineral       | District           | Quantity transported <sup>136</sup> | Short payment of Royalty | Short payment of DMF | Non-payment of DMF | Detailed Appendices |
|-------------|---------------|--------------------|-------------------------------------|--------------------------|----------------------|--------------------|---------------------|
| 1.          | Limestone     | East Khasi Hills   | 3437942 MT                          | -                        | 3.04                 | 2.00               | App 5.3.4           |
| 2.          |               | West Jaintia Hills | 2824359 MT                          | 0.03                     | 3.27                 | 1.15               | App 5.3.5           |
| 3.          |               | East Jaintia Hills | 2492069 MT                          | 0.009                    | 0.79                 | 4.16               | App 5.3.6           |
| 4.          | Boulder Stone | East Khasi Hills   | 493332 cu.m                         | -                        | 1.09                 | 0.53               | App 5.3.7           |
| 5.          |               | Ri-Bhoi            | 421428 cu.m                         | -                        | 0.27                 | 1.72               | App 5.3.8           |
| 6.          |               | West Jaintia Hills | 156173 cu.m                         | 0.35                     | 0.20                 | 0.76               | App 5.3.9           |
| Grand Total |               |                    |                                     | 0.39                     | 8.66                 | 10.32              | -                   |

Audit observed that 109 leaseholders of minor minerals (limestone and boulder stone) under the jurisdiction of the Divisional Forest Officers, Khasi Hills and Jaintia Hills, did not fully discharge their statutory obligation to contribute to the District Mineral Foundation (DMF) Fund. Against DMF dues of ₹ 33.44 crore during 2018-19 to 2022-23, only ₹ 14.47 crore (43 *per cent*) was deposited, resulting in a short/non-payment of ₹ 18.98 crore<sup>137</sup>. Short payment of royalty amounting to ₹ 0.39 crore<sup>138</sup> was also seen in DMFT, West Jaintia Hills and East Jaintia Hills.

Audit further noticed that neither the Divisional Forest Officers nor the Directorate of Mineral Resources carried out any independent assessment or reconciliation of DMF dues based on the quantity of minerals transported. The Department relied solely on self-declared payments made by leaseholders, without verifying the correctness of the dues payable.

In reply, the DMR stated (April 2024) that instructions were issued to the Forest Department in June 2018 to ensure compliance. The reply is not tenable, as mere issuance of instructions without a monitoring mechanism or verification of compliance does not absolve the Department of its statutory responsibility to enforce and assess DMF contributions.

Thus, failure to establish an effective mechanism for the assessment and enforcement of DMF dues led to a loss of ₹18.98 crore to the DMF Fund, undermining the objective of providing welfare support to mining-affected areas, besides loss of ₹ 0.39 crore due to short-levy of

<sup>134</sup> Includes only those leaseholders where discrepancies in payment of DMF was noticed: **70 leaseholders of Limestone (minor mineral) viz.**, (i) 34 lease holders in East Khasi Hills, (ii) 16 lease holders in West Jaintia Hills, and (iii) 20 lease holders in East Jaintia Hills. **39 leaseholders of Boulder Stone viz.**, (i) 13 in East Khasi Hills, (ii) 17 in Ri-bhoi, and 9 in West Jaintia Hills.

<sup>135</sup> **130 leaseholders = (i) Limestone (82 Nos.):** 45 leaseholders in East Khasi Hills (incl Ri-Bhoi), and 37 leaseholders in Jaintia Hills, and **(ii) Boulder stone (48 Nos.):** 38 leaseholders in East Khasi Hills (incl Ri-Bhoi), and 10 leaseholders in Jaintia Hills.

<sup>136</sup> Quantity of minerals transported excludes those for which full payment of DMF has been made.

<sup>137</sup> Short payment of ₹ 8.66 crore + non-payment of ₹ 10.32 crore.

<sup>138</sup> West Jaintia Hills: ₹ 3.36 lakh (Appendix 5.3.5) + ₹ 35.26 lakh (Appendix 5.3.9). East Jaintia Hills: ₹ 0.90 lakh (Appendix 5.3.6).



royalty. This directly undermines the statutory objective of providing targeted welfare and development support to mining-affected communities.

#### **5.3.10.5 Non-levy of DMF by DFO (T), Tura from minor minerals leaseholders**

As per the Government Notification dated December 2017, the contribution to DMF for minor minerals shall be made from 08 December 2017, and the rate of contribution shall be 30 *per cent* of royalty as prescribed in Schedule-I of the DMF Rules, 2017. During the period April 2018 to March 2023, the rate of royalty on boulder stone, as per Schedule-IV of the MMMCR 2016, was ₹ 240 per cubic meter.

Scrutiny of records of DFO (T), Tura, revealed that 36 mining leaseholders transported 9.25 lakh cubic meters of boulder stone between 2019-20 and 2022-23. Audit observed that the DFO (T), Tura failed to enforce the statutory requirement of collecting District Mineral Foundation (DMF) contributions from mining leaseholders of minor minerals. Against royalty payable of ₹ 22.21 crore for extraction of 9.25 lakh cubic metres of boulder stone during 2019-20 to 2022-23, DMF contributions amounting to ₹ 6.66 crore were not collected from 36 leaseholders. In addition, royalty shortfall of ₹ 1.02 crore was observed in respect of 18 leaseholders (details in **Appendix 5.3.10**).

In reply, while accepting the audit observation, the DMR stated (April 2024) that the Department had communicated to all the Deputy Commissioners of all the Districts in Meghalaya (September 2022) to ensure that all the mining leaseholders of the respective Districts contribute to the DMF fund.

The reply of the Department, stating that instructions were issued to all Deputy Commissioners only in September 2022, is not tenable as it does not explain the persistent non-enforcement of DMF contributions for four years. The failure to ensure compliance with DMF Rules, 2017 indicates absence of a system of assessment, verification and enforcement of statutory dues at the field level.

This resulted in non-realisation of ₹ 6.66 crore to the DMF Fund and ₹ 1.02 crore in royalty, adversely affecting the intended socio-economic benefits for mining-affected communities.

#### ***Recommendations***

*The Department may:*

- (i) institutionalise a periodic assessment mechanism to verify DMF dues against actual mineral transported by each leaseholder, and ensure timely collection and deposit into the DMF Fund,*
- (ii) issue detailed instructions delineating the roles and responsibilities of all officers and agencies involved in the collection, monitoring, and enforcement of DMF contributions, and*
- (iii) have a digital dashboard developed to reconcile DMF dues with royalty and transport challans and enable automated flagging of defaults. Accountability may be fixed in cases of persistent non-compliance.*

**Audit Objective 2:** *Whether the utilisation and implementation of DMF funds was carried out in accordance with provisions of MDMF Rules/PMKKKY guidelines and whether the schemes/projects executed were effective to derive intended benefits.*

### 5.3.11 Utilisation of DMF funds

#### 5.3.11.1 Failure to maintain/update list of mining-affected areas

For utilisation of DMF funds, the projects implemented by the DMFs should align with the Pradhan Mantri Khanij Kshetra Kalyan Yojana (PMKKKY) launched by GoI in September 2015 as envisaged in Rule 8 of the District Mineral Foundation (DMF) Rules, 2017. Accordingly, Rule 5 (i)&(ii) of the DMF Rules, 2017 and Paragraph 1(C) of the PMKKKY guidelines, provides that Governing Council of the DMF shall prepare and maintain an updated list of directly and indirectly affected areas by mining related operations as detailed below:

- a) **Directly affected areas:** where mining operations, including excavation, mining, blasting, beneficiation, waste disposal, and transport corridors are located.
- b) **Indirectly Affected Areas:** Areas where the local population suffers economic, social, and environmental harm from mining operations, including water, soil, and air degradation, reduced stream flows, groundwater depletion, congestion, pollution, and increased strain on infrastructure and resources.

Audit observed that the Governing Councils of the DMF in the two sampled districts failed to comply with Rule 5 of the DMF Rules, 2017 and Paragraph 1(C) of the PMKKKY guidelines, which mandate the preparation and regular updating of lists of areas and people directly and indirectly affected by mining activities.

Scrutiny of records (February 2024) in the two sampled districts<sup>139</sup> showed that the Governing Council had not established a process to identify areas and people directly/ indirectly impacted by mining operations. The DMFT in East Khasi Hills District did not maintain any list of mining affected areas, whereas the DMFT in East Jaintia Hills District mining-affected areas was identified only in October 2019, with seven villages listed: (i) Lumshnong, (ii) Thangskai, (iii) Chiehruhphi, (iv) Wahiajer, (v) Brichyrnot, (vi) Umlong, and (vii) Mynkre. However, this list had not been updated since then. This was non-compliance to the PMKKKY guidelines.

In reply, the DC cum Chairperson of DMF, East Khasi Hills stated (January 2024) that the Governing Council had not prepared/maintained any list of directly and indirectly affected areas and beneficiary list but verify and approve the Schemes/projects proposed by the Block Development Officers (BDOs) of the districts. The Additional DC, i/c DMF, East Khasi Hills further stated (April 2024), that since DMF was a new scheme, it was not fully aware of the identification of areas affected directly and indirectly by mining activities and also stated that identification of areas and people affected directly and indirectly by mining activities will be carried out in future. The DC, Khliehriat in reply stated (April 2024) that identification of directly and indirectly affected areas within the District was updated till October 2019 and

<sup>139</sup> East Khasi Hills and East Jaintia Hills.



identification of directly and indirectly affected areas will be updated and rectified.

The replies of the district authorities citing lack of awareness and future intent to update the lists are not tenable, given that the DMF Rules and PMKKKY guidelines have been in effect since 2017. The failure to identify and map affected areas undermines the core objective of PMKKKY, to ensure that the benefits of mineral development reach mining-affected communities in a structured and transparent manner.

The absence of the lists, along with the failure to update the list for East Jaintia Hills by the Governing Council would have hindered proper implementation of schemes as per PMKKKY guidelines and was a violation of DMF Rules.

***Recommendations:*** *The Department may:*

- (i) direct all DMFTs to prepare and maintain updated lists of areas and people directly and indirectly affected by mining activities, in accordance with Rule 5 of the DMF Rules, 2017 and PMKKKY guidelines. The list should be reviewed and updated at least once every two years, with supporting documentation and field verification, and*
- (ii) prescribe a uniform framework and ensure that identification is conducted in consultation with local bodies, mining departments, and other stakeholders using socio-economic and environmental criteria. The updated lists should be placed before the Governing Council for approval and uploaded to the district website for public transparency.*

#### **5.3.11.2 Non-adherence to specified percentage of fund utilisation for high and other priority areas**

For utilisation of DMF funds, the projects implemented by the DMFTs should align with the Pradhan Mantri Khanij Kshetra Kalyan Yojana (PMKKKY) launched by Government of India (GoI) in September 2015 as envisaged in Rule 8 of the District Mineral Foundation (DMF) Rules, 2017. Paragraph 2(1) of the PMKKKY guidelines, provides the priority-wise activities for utilisation of DMF fund which are divided into high priority areas, in which at least 60 *per cent* of the DMF fund is to be utilised, and other priority areas, in which up to 40 *per cent* of the DMF fund is to be utilised, as given in **Table 5.3.8**.

Table 5.3.8: Statement showing different heads under high priority areas and other priority areas and percentage of funds to be utilised and actuals during 2018-19 to 2022-23

(₹ in crore)

| Priority Areas (% of funds to be utilised)                           | Head activities/areas of                                                       | East Khasi Hills (EKH)                   |                                               |                                                 | East Jaintia Hills (EJH)                 |                                               |                                                 |
|----------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------|-----------------------------------------------|-------------------------------------------------|------------------------------------------|-----------------------------------------------|-------------------------------------------------|
|                                                                      |                                                                                | Expenditure incurred on schemes/projects | Total Fund available in EKH during the period | % of fund utilisation                           | Expenditure incurred on schemes/projects | Total Fund available in EJH during the period | % of fund utilisation                           |
| <b>High Priority Areas</b><br>(at least 60 per cent of the DMF Fund) | (a) Drinking water supply                                                      | 0.20                                     | 44.32 <sup>140</sup>                          | 20.58 per cent (as detailed in Appendix 5.3.11) | 3.51                                     | 38.18 <sup>141</sup>                          | 40.09 per cent (as detailed in Appendix 5.3.13) |
|                                                                      | (b) Environment preservation and pollution control measures                    | 1.21                                     |                                               |                                                 | 2.01                                     |                                               |                                                 |
|                                                                      | (c) Health care                                                                | 0.11                                     |                                               |                                                 | 0.92                                     |                                               |                                                 |
|                                                                      | (d) Education                                                                  | 5.68                                     |                                               |                                                 | 3.46                                     |                                               |                                                 |
|                                                                      | (e) Welfare of Women and Children                                              | 0.53                                     |                                               |                                                 | Nil                                      |                                               |                                                 |
|                                                                      | (f) Welfare of aged and disabled people                                        | Nil                                      |                                               |                                                 | 0.06                                     |                                               |                                                 |
|                                                                      | (g) Skill development                                                          | 0.84                                     |                                               |                                                 | 2.40                                     |                                               |                                                 |
|                                                                      | (h) Sanitation                                                                 | 0.55                                     |                                               |                                                 | 2.95                                     |                                               |                                                 |
| <b>Sub-total:</b>                                                    |                                                                                | <b>9.12</b>                              |                                               |                                                 | <b>15.31</b>                             |                                               |                                                 |
| <b>Other Priority Areas</b><br>(up to 40 per cent of the DMF Fund)   | (a) Physical infrastructure                                                    | 23.10                                    |                                               | 55.87 per cent (as detailed in Appendix 5.3.12) | 17.44                                    |                                               | 45.68 per cent (as detailed in Appendix 5.3.14) |
|                                                                      | (b) Irrigation                                                                 | Nil                                      |                                               |                                                 | Nil                                      |                                               |                                                 |
|                                                                      | (c) Energy and Watershed Development                                           | 1.66                                     |                                               |                                                 | Nil                                      |                                               |                                                 |
|                                                                      | (d) Any other measures for enhancing environmental quality in mining district. | Nil                                      |                                               |                                                 | Nil                                      |                                               |                                                 |
| <b>Sub-total</b>                                                     |                                                                                | <b>24.76</b>                             |                                               |                                                 | <b>17.44</b>                             |                                               |                                                 |
| <b>Grand Total</b>                                                   |                                                                                | <b>33.88</b>                             | <b>-</b>                                      | <b>-</b>                                        | <b>32.76</b>                             | <b>-</b>                                      | <b>-</b>                                        |

Source: Records of DCs-cum-chairperson, DMF, East Khasi Hills and East Jaintia Hills Districts.

Audit examination of the utilisation of District Mineral Foundation (DMF) funds in East Khasi Hills and East Jaintia Hills districts for the period 2018-19 to 2022-23 revealed non-adherence to the prescribed allocation norms stipulated under Rule 8 of the DMF Rules, 2017 and Paragraph 2(1) of the Pradhan Mantri Khasi Kshetra Kalyan Yojana (PMKKKY) guidelines. As per the guidelines, a minimum of 60 per cent of the DMF fund is to be utilised for high priority areas such as drinking water, health, education, sanitation, and welfare of vulnerable groups, while expenditure on other priority areas is restricted to a maximum of 40 per cent.

In East Khasi Hills, only ₹ 9.12 crore (20.58 per cent) out of ₹ 44.32 crore was spent on high priority areas, against the mandated minimum of 60 per cent, whereas ₹ 24.76 crore (55.87 per cent) was spent on other priority areas in excess of the prescribed ceiling. Similarly, in East Jaintia Hills, only ₹ 15.31 crore (40.09 per cent) out of ₹ 38.18 crore was spent on high

<sup>140</sup> Funds allocated including interest earned during 2018-19 to 2022-23 (Appendix 5.3.3).

<sup>141</sup> Funds allocated including interest earned during 2018-19 to 2022-23 (Appendix 5.3.3).

priority areas and ₹ 17.44 crore (45.68 *per cent*) on other priority areas. Further, critical high-priority sectors such as welfare of women and children, and welfare of aged and disabled people were not allocated any funds by the DMFTs in both districts during the five-year period.

The deviation from prescribed fund allocation priorities indicates non-compliance with PMKKKY guidelines and undermines the core objective of the DMF framework, namely, to provide targeted and inclusive support to mining-affected and vulnerable communities. It also points to weak institutional planning and lack of oversight in aligning district-level expenditure with statutory mandates.

### 5.3.11.3 DMF fund implemented on schemes/projects not covered under PMKKKY guidelines

Paragraph 2 of the PMKKKY guidelines provides the scope for utilisation of DMF funds. The different heads under high priorities areas and other priority areas as per the PMKKKY guidelines were as under:

**Table 5.3.9: Activities covered under PMKKKY guidelines**

| High Priorities Areas                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(a) Drinking water supply</b>                                   | Centralised purification systems, water treatment plants, permanent/temporary water distribution network including standalone facilities for drinking water, laying of piped water supply system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>(b) Environment preservation and pollution control measures</b> | Effluent treatment plants, prevention of pollution of streams, lakes, ponds, ground water, other water sources in the region, measure for controlling air and dust pollution caused by mining operations and dumps, mine drainage system, mine pollution prevention technologies, and measures for working or abandoned mines and other air, water & surface pollution control mechanisms required for environment-friendly and sustainable mine development.                                                                                                                                                                                                                                                                                   |
| <b>(c) Health care</b>                                             | Creation of primary/secondary health care facilities in the affected areas. The emphasis should not be only on the creation of the health care infrastructure, but also on provision of necessary staffing, equipment and supplies required for making such facilities effective. To that extent, the effort should be to supplement and work in convergence with the existing health care infrastructure of the Local Bodies, State and Central Government. The expertise available with the National Institute of Miners' Health may also be drawn upon to design special infrastructure needed to take care of mining related illnesses and diseases. Group Insurance Scheme for health care may be implemented for mining affected persons. |
| <b>(d) Education</b>                                               | Construction of school buildings, Additional classrooms, Laboratories, Libraries, Art and crafts room, Toilet blocks, Drinking water provisions Residential Hostels for students/teachers in remote areas, sports infrastructure, engagement of teachers/other supporting staff, e-learning setup, other arrangement of transport facilities (bus/van/cycles/rickshaws/ <i>etc.</i> ) and nutrition related programs.                                                                                                                                                                                                                                                                                                                           |
| <b>(e) Welfare of Women and Children</b>                           | Special programmes for addressing problems of maternal and child health, malnutrition, infectious diseases, <i>etc.</i> can be taken up under the PMKKKY.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>(f) Welfare of aged and disabled people</b>                     | Special program for welfare of aged and disabled people.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>(g) Skill development</b>                                       | Skill development for livelihood support, income generation and economic activities for local eligible persons. The projects/schemes may include training, development of skill development centre, self-employment schemes, support to Self Help Groups and provision of forward and backward linkages for such self-employment economic activities.                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>(h) Sanitation</b>                                              | Collection, transportation & disposal of waste, cleaning of public places, provision of proper drainage & Sewage Treatment Plant, provision for disposal of faecal sludge, provision of toilets and other related activities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| High Priorities Areas                                                         |                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Other Priority Areas                                                          |                                                                                                                                                                                                     |
| (a) Physical infrastructure                                                   | Providing required physical infrastructure - road, bridges, railways and waterways projects.                                                                                                        |
| (b) Irrigation:                                                               | Developing alternate sources of irrigation, adoption of suitable and advanced irrigation techniques.                                                                                                |
| (c) Energy and Watershed Development                                          | Development of alternate source of energy (including micro-hydel) and rainwater harvesting system. Development of orchards, integrated farming and economic forestry and restoration of catchments. |
| d) Any other measures for enhancing environmental quality in mining district. |                                                                                                                                                                                                     |

Audit observed that in both the selected districts, schemes/projects not covered under PMKKKY Guidelines had been implemented from the DMF Fund as per details given below:

**Table 5.3.10: Statement showing implementation of schemes/projects not covered under PMKKKY Guidelines**

| (₹ in crore)  |                                                   |                    |                  |                   |
|---------------|---------------------------------------------------|--------------------|------------------|-------------------|
| Sl. No.       | Schemes/Projects not covered by PMKKKY guidelines | DMF                | Amount estimated | Amount sanctioned |
| 1             | Construction of Community Halls (17 nos.)         | East Khasi Hills   | 2.95             | 2.34              |
| 2             | Construction of Parking Lots                      | East Jaintia Hills | 1.02             | 1.02              |
| <b>Total:</b> |                                                   |                    | <b>3.97</b>      | <b>3.36</b>       |

From the table above, it can be seen that DMF fund to the tune of ₹ 3.36 crore was incurred during 2018-19 to 2022-23 from the DMF fund on schemes/projects which were not covered under the PMKKKY guidelines. (**Appendix 5.3.15**).

In reply, the Additional DC, i/c East Khasi Hills (April 2024) did not offer any clarification on the construction of Community Halls but simply stated that in future the schemes will be implemented as per the norms and guidelines. The DC, Khliehriat in reply (April 2024) also did not offer any clarification on the construction of multi-level parking lot at Khliehriat.

Thus, expenditure incurred on schemes/projects not covered by the scheme guidelines to the tune of ₹ 3.36 crore was irregular.

**Recommendation:** The DMR may ensure that all the DMFTs comply with scheme guidelines to avoid any expenditure which are not permissible.

#### 5.3.11.4 Schemes/projects implemented on areas not affected by mining activities

The objective of PMKKKY scheme was to implement various developmental and welfare projects/programs in mining affected areas to minimise/mitigate the adverse impacts, during and after mining, on the environment, health and socio-economics of people in mining districts and to ensure long-term sustainable livelihoods for the affected people in mining areas.

Scrutiny of records (February 2024) showed that the Governing Council of DMFT, East Khasi Hills District did not maintain any list of mining affected areas. Audit observed that DMFT, East Khasi Hills implemented three projects/schemes in government offices which are not mining affected areas as per details given in **Table 5.3.11**.

**Table 5.3.11: Statement showing schemes/projects implemented in government offices by DMFT, East Khasi Hills during 2018-19 to 2022-23**

|               |                                                                                         | (₹ in crore) |
|---------------|-----------------------------------------------------------------------------------------|--------------|
| Sl. No.       | Name of the scheme/project                                                              | Amount Spent |
| 1             | Installation of solar lights in the Block Development offices                           | 0.80         |
| 2             | Construction of Rainwater Harvesting for Circuit House, Sohra Civil Sub-Division, Sohra | 0.32         |
| 3             | Improvement of water supply at Circuit House, Sohra Civil Sub-Division                  | 0.11         |
| <b>Total:</b> |                                                                                         | <b>1.23</b>  |

The expenditure incurred on the above schemes (₹ 1.23 crore) constituted three *per cent* of the total expenditure (₹ 41.23 crore) of DMFT, East Khasi Hills.

In reply, the Additional DC, East Khasi Hills stated (April 2024), that the schemes and projects implemented in the Circuit House, Sohra Civil Sub-Division, and Block Development Offices were approved during the Governing Council meetings held on 22 January 2020 and 03 September 2020, respectively.

Audit observed that in East Khasi Hills, three projects (₹ 1.23 crore) were implemented in Circuit Houses and BDO offices, which are not located in mining-affected areas and do not benefit affected communities.

The Department did not provide evidence to show whether these locations were included within directly or indirectly affected zones. In the absence of such mapping and documentation, the expenditure cannot be considered compliant with PMKKKY guidelines, which mandate targeting of mining-affected people and areas.

As per Rule 5 of the DMF Rules, 2017 and Paragraph 1(C) of the PMKKKY guidelines, the Governing Council is mandated to first identify and maintain an updated list of areas and people directly and indirectly affected by mining activities. In the absence of such a list, there exists no legitimate basis to approve schemes that claim to benefit mining-affected areas or communities.

Further, the projects implemented in Circuit Houses and Block Development Offices serve administrative infrastructure and not mining-affected populations. These locations do not fall within any declared mining-affected area, nor is there any evidence to show that they benefit mining-affected households either directly or indirectly. Thus, the approval of such projects by the Governing Council cannot override the statutory requirement of targeted and need-based utilisation of DMF funds.

Therefore, the reply does not address the core issue of non-compliance with the guidelines and further reinforces the audit observation that DMF funds were diverted to ineligible locations, undermining the intended purpose of the scheme.

Thus, ₹ 1.23 (three *per cent* of total DMF expenditure in East Khasi Hills) was incurred on projects that could not be conclusively linked to mining-affected areas or communities, in violation of the DMF Rules and scheme objectives.

**Recommendations:**

- (i) The Government may direct all DMFTs to ensure that schemes proposed for DMF funding are approved strictly based on a verified and updated list of mining-affected areas and beneficiaries, as mandated under Rule 5 of the DMF Rules, 2017 and Paragraph 1(C) of the PMKKKY guidelines.
- (ii) The Department may institutionalise a mechanism for pre-sanction scrutiny of proposals to confirm alignment with DMF objectives and eligibility criteria and ensure that projects benefiting administrative assets or general infrastructure are excluded unless directly linked to the welfare of mining-affected communities.

**5.3.11.5 Purchase of vehicles without the approval of the Government**

Paragraph 2(2)(b) of the PMKKKY guidelines provides that any purchase of vehicle by the foundation shall require prior approval of the State Government.

Scrutiny of records (February 2022) revealed that, an amount of ₹ 0.94 crore was spent by DMF, East Khasi Hills for purchase of eight<sup>142</sup> vehicles. However, there were no records to show that vehicles had been purchased after obtaining the required approval of the State Government.

In reply, the Additional DC, i/c East Khasi Hills in reply stated (April 2024) that the purchase of ambulance was approved in the 7<sup>th</sup> meeting of the Governing Council held on May 2020 for Covid-19 and was spent in accordance to the direction of Ministry of Mines, GoI, i.e. to use 30 per cent of the fund for COVID-19 Pandemic amounting to ₹ 54.46 lakh, while the remaining amount was used to purchase vehicle for office use of DMFT, East Khasi Hills.

The reply of Addl. DC is not acceptable as the order issued by the Ministry of Mines in March 2020 did not contain any instruction for purchase of vehicles for office use.

Audit requested further details on the vehicles in March 2025. In response, the Additional DC, DMFT, East Khasi Hills provided the information in April 2025 as detailed below:

**Table 5.3.12: List of vehicles purchased in DMFT, East Khasi Hills**

(Amount in ₹)

| Sl. No.      | Registration No. | Date of Purchase | Date of Registration | Cost of the vehicles | Whether vehicles are being used as ambulance |
|--------------|------------------|------------------|----------------------|----------------------|----------------------------------------------|
| 1            | ML01 7942        | 15.06.2020       | 22.09.2020           | 10,34,476            | Yes                                          |
| 2            | ML01 A 0216      | Feb 2022         | 13.10.2022           | 11,71,140            |                                              |
| 3            | ML01 7943        | 24.06.2020       | 22.09.2020           | 10,34,476            |                                              |
| 4            | ML01 7944        | 05.08.2020       | 22.09.2020           | 10,34,476            |                                              |
| 5            | ML01 7780        | 10.01.2020       | 06.03.2020           | 8,92,576             | No                                           |
| 6            | ML01 7782        | 10.01.2020       | 06.03.2020           | 8,92,576             |                                              |
| 7            | ML01 7783        | 25.02.2020       | 06.03.2020           | 22,18,414            |                                              |
| 8            | -                | 31.03.2020       | Not Registered       | 11,71,140            | Lying idle                                   |
| <b>Total</b> |                  |                  |                      | <b>94,49,274</b>     | <b>-</b>                                     |

<sup>142</sup> Two Mahindra TUV and three Bolero - ₹ 54.46 lakh + one Toyota Car - ₹ 22.18 lakh + Two Bolero - ₹ 17.85 lakh.



From the table above, it is evident that four out of the eight vehicles were not utilised as ambulance. Moreover, one vehicle, although purchased on 31 March 2020, remains unregistered and has been lying idle as on April 2025. The reason for the vehicle not being registered as stated by DMFT, East Khasi Hills was because as per Supreme Court order dated 24 October 2018, no motor vehicle conforming to the emission standard of Bharat Stage IV shall be sold or registered in the entire country with effect from 01 April 2020. This indicates a lack of timely planning and inadequate risk assessment during the procurement process considering that the Supreme Court order was issued in October 2018.

Hence, the purchase of vehicles made without the approval of the State government was in violation of the scheme guidelines. Further, the unregistered and unused vehicle resulted in avoidable loss of revenue from the DMF Fund. Thus, expenditure of ₹ 0.52 crore<sup>143</sup> incurred for purchase of vehicles for office use from the DMF fund was irregular and indicative of lapses in financial management and governance.

#### **5.3.11.6 Short execution of work**

The Governing Council, DMF East Jaintia Hills, in the meeting held on 18 October 2021, approved the work for metaling and black topping of approach road (3.12 km) at Brichyrnot, with an estimated cost of ₹ 2.50 crore. The estimate for the work was prepared by the Project Manager, DMF, East Jaintia Hills.

The Deputy Commissioner cum Chairman, DMF, Khliehriat issued the sanction order on 19 November 2021 with the condition that the work be executed departmentally under the supervision of the JE, DMF.

Scrutiny of records (February 2024) revealed that the construction began on 19 November 2021. As per the work abstract, the entire estimated stretch of the road (3.12 km) was completed on 30 April 2022, after incurring an expenditure of ₹ 2.18 crore. During joint physical verification (30 February 2024), it was seen that only metaling and not black topping, had been completed on the entire stretch of the approach road as of February 2024. Pictures taken during the JPV are presented below:



*Approach road at Brichyrnot*

Hence, the project remained incomplete even after incurring 87 *per cent* of expenditure. Further scrutiny revealed that the Deputy Commissioner cum Chairman, DMF, in November

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<sup>143</sup> Sl. No. 5 to 8 of Table 5.3.12.



2022 cancelled the project with the reason that the designed load of the proposed road was only 10 MT capacity but large number of trucks carrying load of more than 20 MT to 30 MT are continuously plying through the road.

In reply, the DC, Khliehriat stated (April 2024) that the payment has been made on the basis of actual and the sanctioned road length was reduced later due to the lack of funds and payment was made on the basis of assessment of work already done.

The position indicates poor planning and short execution of work within the sanctioned cost leading to non-achievement of providing blacktopping road in Brichynot in East Jaintia hills.

#### 5.3.11.7 Idle expenditure of ₹ 4.40 crore

Audit observed that three projects implemented in East Jaintia Hills under DMF during the period 2018-19 to 2022-23, at a total cost of ₹ 4.40 crore, were executed under the direct supervision of the Junior Engineer, District Rural Development Agency (DRDA), West Jaintia Hills District. These projects were completed between May 2021 and January 2022. As of February 2024, the status of these projects, based on findings from the Joint Physical Verification (JPV), is detailed in **Table 5.3.13**.

**Table 5.3.13: Statement showing status of schemes/projects implemented in East Jaintia Hills**

| Sl. No. | Details of the projects                                                                                                                                                                                                                                                                                                                                     | Audit observation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Pictures taken during JPV                                                             |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| 1.      | <p><b>Name of the project:</b> Construction of Skill Institute at Lumshnong Village</p> <p><b>Sanction No. &amp; date:</b> EJHD/DMF-7/2021/01 dated 24.02.2021</p> <p><b>Sanction Amount:</b> ₹ 2.00 crore</p> <p><b>Commencement date:</b> 24.02.2021</p> <p><b>Completion date:</b> 22.11.2021</p> <p><b>Total expenditure incurred:</b> ₹ 2.00 crore</p> | <p>The Governing Council of the DMF, East Jaintia Hills District in the meeting held on 18 October 2021 approved for construction of Skill Institute at Lumshnong, East Jaintia Hills District at an estimated cost of ₹ 2.00 crore. The skill institute was completed in November 2021 but remained unutilised for more than two years resulting in idle expenditure of ₹ 2.00 crore.</p> <p>During JPV (February 2024), it was observed that the Skill Institute was locked and unattended, without any caretaker and maintenance. Additionally, numerous windowpanes on the ground and first floors, as well as in the workshops, were broken, and there was no electricity connection available.</p> <p>In reply, the DC, Khliehriat stated (April 2024) that a MoU was being signed with Star Cement to open a Computer Training Institute in the building.</p> |  |

| Sl. No. | Details of the projects                                                                                                                                                                                                                                                                                                                                                          | Audit observation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Pictures taken during JPV                                                                                                                                                                                                                                    |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.      | <p><b>Name of the project:</b> Construction of DMF office building at Deinchynrum, Khliehriat</p> <p><b>Sanction No. &amp; date:</b> EJHD/REV-221/DMF_OFFICE/2020/28 dated 23.10.2020</p> <p><b>Sanction Cost:</b> ₹ 2.00 crore</p> <p><b>Commencement date:</b> 23.10.2020</p> <p><b>Completion date:</b> 31.05.2021</p> <p><b>Total expenditure incurred:</b> ₹ 2.00 crore</p> | <p>The Governing Council of the DMF, East Jaintia Hills District, in a meeting held on 04 July 2019, approved the construction of DMF office building in Khliehriat at an estimated cost of ₹ 2.00 crore. Although the work was completed in May 2021, the building remained unutilised for more than three years as of September 2024 resulting in idle expenditure of ₹ 2.00 crore.</p> <p>During JPV (February 2024), it was observed that the building was locked and unattended, without any caretaker or maintenance. Cracks were noticed on the walls with some windowpanes broken, toilet doors were damaged, and there was no electricity and water connection available.</p>                                                                                                      |    |
| 3.      | <p><b>Name of the project:</b> Construction of Skill Institute above DMF office building at Deinchynrum</p> <p><b>Sanctioned Amount:</b> ₹ 0.40 crore</p> <p><b>Commencement date:</b> 22.07.2021</p> <p><b>Completion date:</b> 20.01.2022</p> <p><b>Total expenditure incurred:</b> ₹ 0.40 crore</p>                                                                           | <p>The Governing Council of the DMF, East Jaintia Hills District in the meeting held on 03 February 2021 approved for construction of Skill Institute <b>above</b> DMF office building at Deinchynrum, Khliehriat. Although the work was completed in January 2022 but remained unused for more than two years resulting in idle expenditure of ₹ 40.09 lakh.</p> <p>During JPV, it was seen that the Skill Institute was left unutilised, without any caretaker or maintenance. In reply, the DC, Khliehriat stated (April 2024) that accommodation of the Skill Institute has been allotted to the Meghalaya Khadi and Village Industries Board and it is looking forward to start in the month of June 2024. As of September 2024, the Skill Institute is yet to be made functional.</p> |                                                                                                                                                                          |

The present status of utilisation of the above-mentioned skill institutes and office building was requested by Audit (March 2025), however, no reply was forthcoming till date (June 2025).

Thus, the three projects executed at the cost of ₹ 4.40 crore under East Jaintia Hills remained unutilised for more than two to three years. The buildings had deteriorated during this period and are not ready for occupation in the near future resulting in non-achievement of the objective of the projects for which these were executed.

**Recommendations:** The DMR may take necessary steps to operationalise the DMF office building and ensure that the institutes entrusted with managing the skill centres commence operations within a specified timeframe. This will help prevent further deterioration of the buildings and idling of assets already created.

### 5.3.12 Conclusion

The review of Meghalaya's DMF Rules, 2017 revealed that there was lack of clarity regarding the duties assigned for preparation and submission of essential documents such as Annual

Plan, Budgets, project proposals, *etc.* to the Governing Council. Further, there was non-compliance in the matter of timely audits and public disclosures, and failure to prepare required plans and reports necessary for the smooth functioning of the Trusts, thereby highlighting systemic weaknesses in the functioning of the DMFTs in the State.

There was shortfall in DMF fund collection relative to the royalty collected by DMR from 2018-19 to 2023-24, resulting in an overall shortfall of ₹ 35.84 crore. Fund allocation across districts during 2018-19 to 2022-23 was inconsistent, with excess allocations in East Khasi Hills and East Jaintia Hills, while West Jaintia Hills, Southwest Khasi Hills, and Ri-Bhoi faced shortfalls in allocation. Additionally, ₹ 22.56 crore of the DMF Fund remained unallocated and idle at the end of 31 March 2023.

The SSCA revealed short/non-realisation of DMF contributions relative to the royalty collected totalling to ₹ 71.89 crore which was realisable from incidentally mined limestone (₹ 43.95 crore), auctioned coal (₹ 0.57 crore), lease holders of major minerals (₹ 1.73 crore), and lease holders of minor minerals and DFO (T), Tura (₹ 25.64<sup>144</sup> crore) besides non-levy of interest by the Department for delay in payment of DMF contributions by lease holders of major minerals amounting to ₹ 2.05 crore. Additionally, short payment of royalty amounting to ₹ 1.41 crore by mining lease holders of minor minerals was also noticed during the SSCA.

The audit revealed significant mismanagement of DMF funds in the two sampled DMFTs, East Khasi Hills and East Jaintia Hills, including failure to identify affected communities for implementation of schemes. There was diversion of ₹ 3.364 crore to non-PMKKKY schemes, along with ₹ 1.23 crore spent on projects in areas not affected by mining activities. Additionally, ₹ 0.52 crore was spent on purchase of vehicles for office use without prior approval from the State Government. JPV revealed three projects, *i.e.*, construction of two Skill Institutes and a DMF office building, executed by DMFT, East Jaintia Hills, were completed between May 2021 and January 2022 but remained unused and deteriorating resulting in idle expenditure of ₹ 4.40 crore.

### 5.3.13 Summary of Recommendations

- (i) *The State Government may consider formulating a SOP clearly defining the roles and responsibilities for each functionary within the Trusts for effective performance of entrusted duties provided in the Rules. The DMR may also ensure compliance to the provisions of the Rules at the State level and in the districts to reduce the systemic deficiencies in the functioning of DMFTs in the State.*
- (ii) *DMR and the Forests & Environment Department should (i) mandate that all DMF contributions be accompanied by complete receipts including district-wise breakup, mineral type, and leaseholder details. Contributions without this information should be rejected or kept in suspense, (ii) institute a quarterly reconciliation process between reported collections and funds received in the bank accounts, (iii) issue directions holding DMR officers and DFOs accountable for lapses in verification and district-level tagging, (iv) retrospectively identify the originating districts for the ₹ 22.56 crore*

<sup>144</sup> ₹ 18.98 crore from lease holders of minor minerals (₹ 8.66 crore on short payment of DMF and ₹ 10.32 crore on non-payment of DMF) + ₹ 6.66 crore from DFO (T), Tura on non-payment of DMF.

- discrepancy and allocate these funds to the correct DMFTs, and (v) immediately reallocate the unspent ₹ 25.66 crore (up to 2022-23) based on verified district-level requirements.*
- (iii) The DMR may (i) establish a transparent, rule-based allocation formula linked to DMF collections and district needs, (ii) conduct quarterly reconciliation of bank records and DMR statements, (iii) monitor yearly utilisation and link future releases to performance, and (iv) mandate annual submission of audited accounts by all DMFTs by 30 June of each year.*
  - (iv) The State Government may issue directions to ensure that extraction of minerals, including minor minerals such as limestone, is permitted strictly in accordance with valid mining leases granted under the Mines and Minerals (Development and Regulation) Act, 1957 and the relevant Mineral Concession Rules.*
  - (v) The Government may consider prescribing clear, quantitative thresholds and procedural safeguards to regulate the scope of incidental extraction, in line with the powers conferred by Clause 23C of the MMDR Act, 1957, which empowers the State Government to make rules to prevent illegal mining. Instances where the quantity of mineral extracted exceeds such prescribed limits should be mandatorily subjected to prior approval and brought under the ambit of a formal mining lease, in order to ensure compliance with statutory provisions and prevent misuse of the incidental extraction clause.*
  - (vi) The Government may initiate a verification exercise to assess whether mineral extraction reported as incidental was appropriately accounted for and whether associated statutory dues such as royalty, District Mineral Foundation (DMF) contributions, Meghalaya Minor Mineral Reclamation Fund (MMRF) levies, and other applicable charges were duly paid. In cases of non-compliance, recovery proceedings including imposition of penalties may be initiated.*
  - (vii) The Department may consider developing an integrated digital platform to monitor all incidental extraction activities. The system should capture details such as extraction requests, approvals accorded, quantity extracted, and statutory dues deposited, with provisions for real-time integration with district mining offices to strengthen field-level oversight.*
  - (viii) The Government may constitute a Standing Review Committee to examine all approvals granted for incidental extraction over the past five years. The Committee may be assigned the responsibility of identifying systemic gaps and recommending regulatory reforms to prevent recurrence of unauthorised or excessive mineral extraction under the guise of incidental activity.*
  - (ix) The Department may consider levying DMF whenever royalty is charged on coal extracted from illegal mining operations in the State to safeguard the financial interest of the State. Further, the Department may take action as per Section 21 of the MMDR Act, 1957 against violators of Section 4 of the Act, *ibid*.*
  - (x) The Department may (i) institutionalise a periodic assessment mechanism to verify DMF dues against actual mineral transported by each leaseholder, and ensure timely*

collection and deposit into the DMF Fund, (ii) issue detailed instructions delineating the roles and responsibilities of all officers and agencies involved in the collection, monitoring, and enforcement of DMF contributions, and (iii) have a digital dashboard developed to reconcile DMF dues with royalty and transport challans and enable automated flagging of defaults. Accountability may be fixed in cases of persistent non-compliance.

- (xi) The Department may (i) direct all DMFTs to prepare and maintain updated lists of areas and people directly and indirectly affected by mining activities, in accordance with Rule 5 of the DMF Rules, 2017 and PMKKKY guidelines. The list should be reviewed and updated at least once every two years, with supporting documentation and field verification, and (ii) prescribe a uniform framework and ensure that identification is conducted in consultation with local bodies, mining departments, and other stakeholders using socio-economic and environmental criteria. The updated lists should be placed before the Governing Council for approval and uploaded to the district website for public transparency.
- (xii) The DMR may ensure that all the DMFTs comply with scheme guidelines to avoid any expenditure which are not permissible.
- (xiii) The Government may direct all DMFTs to ensure that schemes proposed for DMF funding are approved strictly based on a verified and updated list of mining-affected areas and beneficiaries, as mandated under Rule 5 of the DMF Rules, 2017 and Paragraph 1(C) of the PMKKKY guidelines.
- (xiv) The Department may institutionalise a mechanism for pre-sanction scrutiny of proposals to confirm alignment with DMF objectives and eligibility criteria and ensure that projects benefiting administrative assets or general infrastructure are excluded unless directly linked to the welfare of mining-affected communities.
- (xv) The DMR may take necessary steps to operationalise the DMF office building and ensure that the institutes entrusted with managing the skill centres commence operations within a specified timeframe. This will help prevent further deterioration of the buildings and idling of assets already created.







**CHAPTER – VI**  
**TRANSPORT DEPARTMENT**





## CHAPTER – VI

### TRANSPORT DEPARTMENT

#### 6.1 Administration

The collection of road tax is governed by the provisions of the Motor Vehicles Act, 1988 and Rules made thereunder and the Assam Motor Vehicle Taxation Act, 1936 (as adapted by Government of Meghalaya). The Transport Department is responsible for collection of taxes, fees and fines on motor vehicles in Meghalaya. Motor vehicle tax is realised primarily from all commercial vehicles registered in the State and One Time Tax of 10 years is realised in case of private vehicles. For commercial vehicles, motor vehicle tax is realised every year and the vehicle owner has the option to pay it quarterly or annually. Further, there is provision for levy and collection of fines for various offences, which are imposed under the respective Acts and Rules.

The Commissioner and Secretary to Government of Meghalaya, Transport Department is the overall charge of the Transport Department at the Government level. The Commissioner of Transport (CoT) is the administrative head of the Department who is assisted by Deputy Commissioner of Transport, Assistant Commissioner of Transport, District Transport Officers (Enforcement), and the Secretary, State Transport Authority (STA). At the district level, the District Transport Officers (DTOs) have been entrusted with work of registration of vehicles, issuance of permits and collection of duties.

#### 6.2 Results of Audit

No compliance audit was planned for Transport Department during 2023-24. During the year 2023-24, recovery amounting to ₹2.82 crore was made at the instance of audit in respect of 11 cases. The recovered amount pertains to cases held under objection from years preceding 2023-24 as detailed below:

**Table 6.2.1: Results of Audit conducted during 2023-24**

| (₹ in crore) |                                 |              |             |
|--------------|---------------------------------|--------------|-------------|
| Sl. No.      | Category                        | No. of Cases | Amount      |
| 1            | Short/non-collection of revenue | 01           | 1.78        |
| 2            | Non-levy of revenue             | 04           | 0.18        |
| 3            | Loss of revenue                 | 03           | 0.09        |
| 4            | Other irregularities            | 03           | 0.77        |
| <b>Total</b> |                                 | <b>11</b>    | <b>2.82</b> |

A Performance Audit on Functioning of Regional Transport Offices in Meghalaya was conducted during 2023-24. The audit findings are discussed in the following paragraphs:

## 6.3 Performance Audit on Functioning of Regional Transport Offices

### AUDIT SNAPSHOT

| Audit Focus                                                                                                                                                     | Key Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <b>Major Initiatives by GoI and State Government</b>                          | Launch of <b>SARATHI 4.0</b> for issuing driving and learner licenses, and <b>VAHAN 4.0</b> for vehicle registration, permits, taxation, and fitness services under the e-Transport Mission Mode Project. Initiation of the establishment of model <b>Automated Inspection and Certification (AIC) Centre</b> to enhance vehicle fitness assessment infrastructure.                                                                                                |
|  <b>Implementation of MV Acts &amp; Rules on licenses</b>                      | Lapses in the licensing process, including issuance of driving licenses without mandatory tests, after expiry of learner licenses, and before completion of the mandatory 30-day holding period. Significant delays were also observed in the renewal of licenses.                                                                                                                                                                                                 |
|  <b>Regulation and control on registration, permit and fitness of vehicles</b> | Audit observed multiple violations in vehicle registration and fitness processes, including registration of vehicles with out-of-jurisdiction addresses, operation of vehicles with expired temporary registrations, and continued use of government vehicles beyond 15 years without deregistration. Transport vehicles were found plying without valid permits and fitness certificates.                                                                         |
|  <b>Revenue Management</b>                                                     | Audit revealed significant arrears in Motor Vehicle Tax collection, with no enforcement action taken against defaulters. Fines for non-compliance remained unrecovered, and registration certificate fees were short levied.                                                                                                                                                                                                                                       |
|  <b>Deficiency in Enforcement of MV Acts &amp; Rules</b>                     | Lack of action against vehicles with expired fitness, permits, insurance, and pollution certificates. Fitness tests were conducted without adequate infrastructure, out-of-state vehicles were registered without valid NOCs, while delays in constructing the AIC Centre hindered proper inspection systems. The Transport Department also failed to implement any of the 17 road safety measures directed by the Supreme Court Committee on Road Safety (SCCRS). |
|  <b>Deficiency in management of manpower and equipment</b>                   | Audit highlighted a 28 <i>per cent</i> vacancy in sanctioned posts, with key enforcement roles like Enforcement Inspectors and Motor Vehicle Inspectors remaining unfilled. Additionally, absence of essential enforcement tools such as government vehicles, body-worn cameras, seizure spaces at weighbridges, and breath analysers was observed.                                                                                                                |
|  <b>Overall Impact</b>                                                       | The audit revealed systemic lapses in the Transport Department's functioning, including weak enforcement, poor compliance monitoring, and significant revenue losses. Overall, the Department fell short in effectively enforcing motor vehicle laws.                                                                                                                                                                                                              |

### 6.3.1 Introduction

The Motor Vehicles Act, 1988 was enacted by the Parliament which provides for the rules governing the issuing of licenses to drivers of motor vehicles, issue of license to conductors of stage carriages, registration of motor vehicles, issue of various types of permits, *etc.* As per the Government of India (Allocation of Business) Rules, 1961, the Ministry of Road Transport & Highways (MoRTH), Government of India is responsible for formulation of broad policies relating to road transport and enforcement of Motor Vehicles Act, 1988 and Central Motor Vehicles Rules, 1989. Rule 68 of the Motor Vehicles Act mandated establishment of State Transport Authorities across India. The taxation on the vehicles as mentioned in the concurrent list is also included in the State List II<sup>145</sup>.

<sup>145</sup> Entry number 57.

The Transport Department, Government of Meghalaya (GoM) is responsible for the enforcement of the Motor Vehicle Rules and collection of tax, levies, cess, *etc.* The functioning of the Transport Department is governed by the provisions of the Motor Vehicle Act, 1988, the Assam Motor Vehicles Taxation Act, 1936 (as adapted by Government of Meghalaya) and the rules made thereunder. As on 31 March 2024, there are 12 Regional Transport Offices<sup>146</sup> (RTOs) known as District Transport Offices (DTOs) in Meghalaya under the Transport Department. The key responsibilities of DTOs in Meghalaya are given in **Figure 1**.

**Figure 1: Key responsibilities of DTOs**



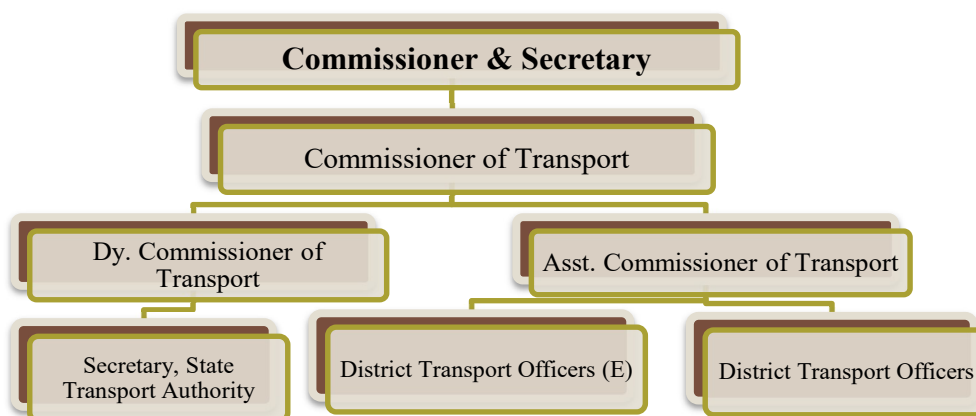
The Ministry of Road Transport and Highways (MoRTH) and GoM have launched several initiatives to modernise RTOs, enhance service quality, and improve the transport sector efficiency. Some of the notable initiatives are the introduction of two flagship applications under the e-Transport Mission Mode Project *viz.*, SARATHI and VAHAN applications. SARATHI is a one-stop solution for issuance of Driving License, Learner License and related services while VAHAN handles Vehicle Registration, Permit, Taxation, Fitness and allied processes. The latest versions, SARATHI 4.0 and VAHAN 4.0 were launched on 02 June 2015 which is currently being implemented in all 12 RTOs, in the State of Meghalaya.

### 6.3.2 Organisational Setup

The organisational set up of the Transport Department, GoM is as depicted in **Chart 6.3.1**.

<sup>146</sup> (i) West Jaintia Hills, Jowai, (ii) East Khasi Hills, Shillong, (iii) West Khasi Hills (Nongstoin), (iv) East Garo Hills (Williamnagar), (v) West Garo Hills (Tura), (vi) South Garo Hills (Baghmara), (vii) Ri-bhoi (Nongpoh), (viii) East Jaintia Hills (Khliehriat), (ix) South-west Khasi Hills (Mawkyrwat), (x) North Garo Hills (Resubelpara), (xi) South-west Garo Hills (Ampati), and (xii) Eastern-West Khasi Hills (Mairang).

Chart 6.3.1: Organisational set up



### 6.3.3 Audit Objectives

The objectives of Performance Audit (PA) on the functioning of DTOs were to assess whether:

- DTOs managed the issue, renewal and cancellation of licenses effectively as per the Act/ Rules;
- Regulation and control over registration and use of vehicles through registration, issuing permits and fitness certificates was implemented by DTOs as per the Act/Rules;
- DTOs efficiently assessed, levied, collected and remitted revenue (Motor vehicle taxes, fines, penalties, cess, *etc.* as per Act/Rules) and took effective action on arrears;
- Enforcement activities were effectively conducted by DTOs to ensure compliance to the motor vehicles Acts/Rules with adequate follow up to deter violations; and
- DTOs have been provided with required manpower, equipment, and other resources to discharge the mandate so as to ensure public service delivery in a transparent and efficient manner.

### 6.3.4 Audit Criteria

Audit findings were benchmarked against the criteria contained in the following documents:

- The Motor Vehicles (MV) Act, 1988.
- Central Motor Vehicles Rules (CMVR), 1989.
- Central Motor Vehicles (First Amendment) Rules, 2023.
- Meghalaya Vehicle Taxation Act (Assam Act of 1936).
- Motor Vehicle Aggregators Guidelines, 2020.
- Meghalaya Taxi Aggregator Operational Rules, 2020.
- Meghalaya Financial Rules (MFR), 1984.
- Motor Vehicles (High Security Registration Plates) Order, 2001.
- Meghalaya Installation, Regulation, Maintenance and Operation of Weighbridge (MIRMOW) Rules, 2009.
- Rules/Direction for setting up of Private Auto Emission Testing Stations.
- Rules/Notifications issued by the MoRTH, Government of India and Government of Meghalaya from time to time.

### 6.3.5 Audit Scope and Methodology

The Performance Audit was conducted during June to September 2024 on the functioning of DTOs covering the period from 2019-20 to 2023-24. The PA dealt with aspects relating to issue of learners and driving licences, registration of vehicles, issue of permits and fitness certificates, Motor vehicle taxes, fines, penalties, cess and enforcement activities. The records maintained by the Transport Department, Office of Commissioner of Transport, State Transport Authority (STA), three<sup>147</sup> out of 12 DTOs selected for detailed examination through Stratified Random Sampling Without Replacement Method, and e-Challans issued by the Police Department were reviewed. Joint Physical Verification (JPV) of three testing grounds<sup>148</sup> and seven weighbridges<sup>149</sup> was also carried out. Audit included analysis of the data/records, raising of audit queries, interaction with the personnel of the audited entities.

Audit commenced with Entry Conference (25 June 2024) with the representatives of Transport Department wherein Audit scope and objectives, audit criteria, *etc.* were explained. Exit Conference was held on 25 March 2025 with the Secretary, Transport Department and the Commissioner of Transport and replies & comments received were duly incorporated in the Report.

### 6.3.6 Overview of Operational Performance

(i) The number of Transport and non-Transport vehicles registered in the State during 2019-20 to 2023-24 was as given in **Table 6.3.1**.

**Table 6.3.1: Details of vehicles registered in the State of Meghalaya**

| Year         | No. of Transport vehicles <sup>150</sup> | No. of non-Transport vehicles <sup>151</sup> | Total           |
|--------------|------------------------------------------|----------------------------------------------|-----------------|
| 2019-20      | 7,252                                    | 26,782                                       | 34,034          |
| 2020-21      | 3,471                                    | 19,457                                       | 22,928          |
| 2021-22      | 4,420                                    | 21,695                                       | 26,115          |
| 2022-23      | 7,031                                    | 29,626                                       | 36,657          |
| 2023-24      | 8,106                                    | 34,382                                       | 42,488          |
| <b>Total</b> | <b>30,280</b>                            | <b>1,31,942</b>                              | <b>1,62,222</b> |

Source: As per VAHAN database

<sup>147</sup> DTO, Mawkyrwat, DTO Khliehriat, and DTO, Tura.

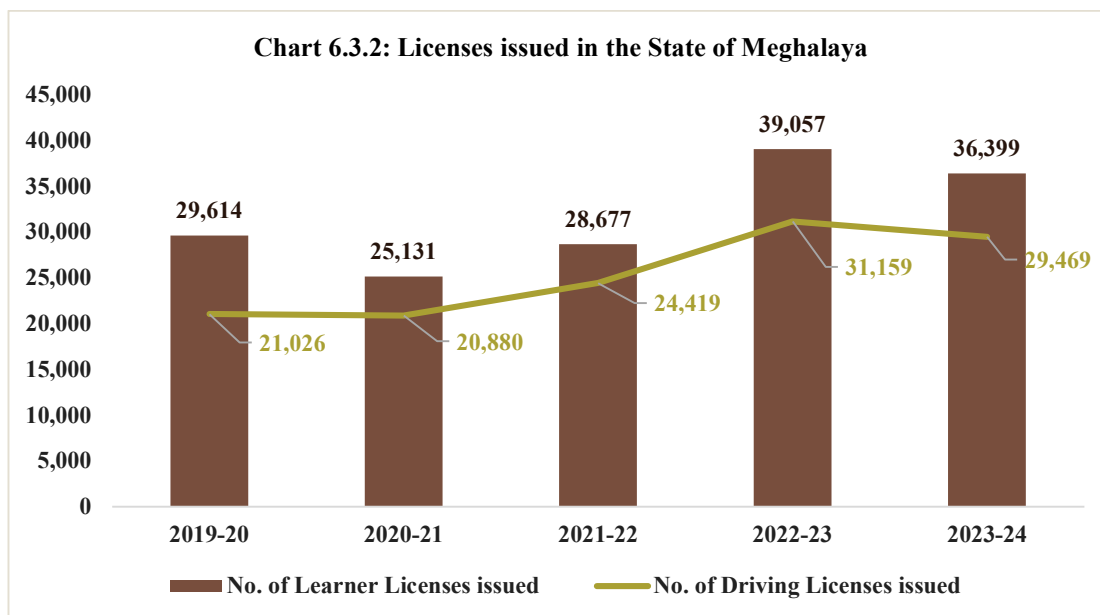
<sup>148</sup> Testing grounds at Mawkyrwat, Khliehriat and Tura.

<sup>149</sup> Borsora (South West Khasi Hills), Bagli (South West Khasi Hills), Cherragaon (South West Khasi Hills), Ratacherra (East Jaintia Hills), Dalu (West Garo Hills), Dhanua (West Garo Hills) and Trikiikila (West Garo Hills).

<sup>150</sup> (i) Bus, (ii) Educational institute bus, (iii) e-Rickshaw with cart (goods), (iv) e-Rickshaw (passenger), (v) Goods carrier, (vi) Maxi cab, (vii) Motor cab, (viii) Motor cycle/Scooter – side car (T), (ix) Motor cycle/Scooter used for hire, (x) Omni bus (xi) Omni bus (private use), (xii) Private service vehicle (bus), (xiii) Private service vehicle (bus-individual), (xiv) Three-wheeler (goods), (xv) Three-wheeler (passenger), (xvi) Tractor (commercial), (xvii) Trailer (commercial), (xviii) Vehicle fitted with generator (police vehicle).

<sup>151</sup> (i) Agricultural tractors, (ii) Ambulance, (iii) Articulated vehicle (earth moving machine), (iv) Breakdown van, (v) Camper van/Trailer (private use), (vi) Construction equipment vehicles, (vii) Crane mounted vehicles, (viii) Dumper, (ix) Earth moving equipment, (x) Excavators, (xi) Fire fighting vehicles, (xii) Fire tender, (xiii) Fork lift, (xiv) Hearses, (xv) M-cycle/Scooter, (xvi) Motorcycle/ Scooter with side car, (xvii) Moped, (xviii) Mobile clinic, (xix) Mobile workshop, (xx) Motor car, (xxi) Motorised Cycle (25 cc), (xxii) Power tiller, (xxiii) Recovery van, (xxiv) Road rollers, (xxv) Three-wheelers (personal), (xxvi) Trailer (Agricultural), (xxvii) Trailer for personal use, (xxviii) Tree trimming vehicle, and (xxix) Vehicle fitted with compressor (grader/loader).

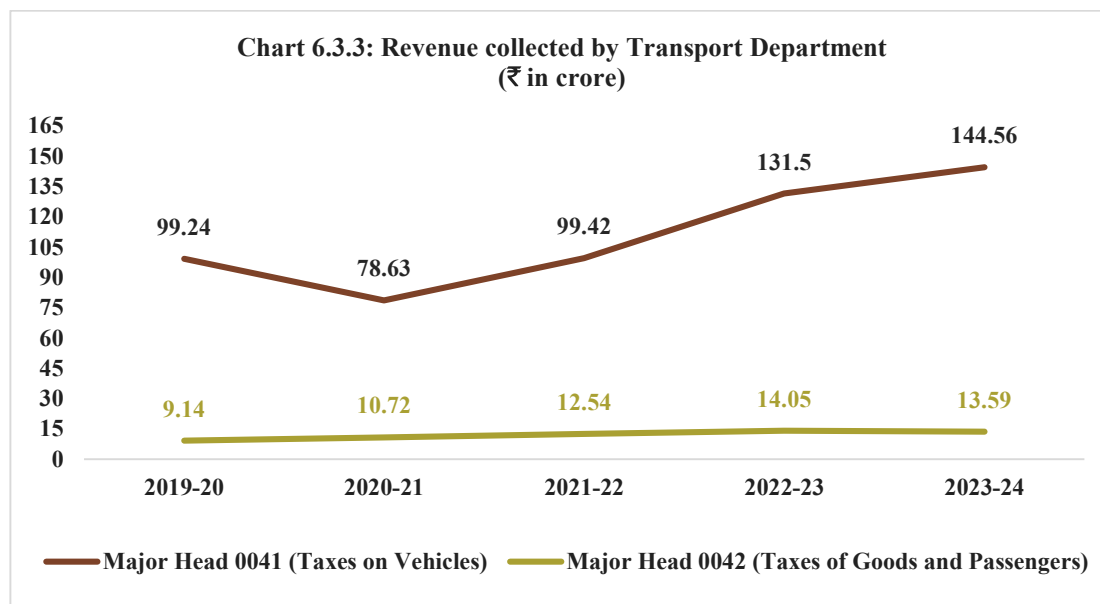
(ii) The number of Learner Licenses and Driving Licenses issued in the State during the period 2019-20 to 2023-24 was given in **Chart 6.3.2**.



Source: As per SARATHI database.

(iii) The revenue earned by the Transport Department is derived mainly from registration of vehicles and issue of licences in the form of road tax, fees and fines. In addition, revenue is also derived in the form of annual fees from the weighbridges and concession fees from the affixation of High Security Registration Plates (HSRPs).

The year-wise realisation of the Motor Vehicle Receipts by the Transport Department during the period from 2019-20 to 2023-24 was as given in **Chart 6.3.3**.



Source: Finance Accounts of the respective years.



### 6.3.7 Acknowledgement

The Office of the Principal Accountant General (Audit), Meghalaya acknowledges the co-operation of the Transport Department, Office of Commissioner of Transport, State Transport Authority (STA), three test checked DTOs<sup>152</sup> and Police Department in providing necessary information and records during the conduct of the Performance Audit.

### 6.3.8 Audit Findings

The Audit findings are discussed in the succeeding paragraphs:

***Audit Objective 1: Whether RTOs managed the issue, renewal and cancellation of licenses effectively as per the Act/ Rules.***

#### 6.3.8.1 Irregularities in issue of learner license and driving license

As per Rule 11 of the Central Motor Vehicle Rules (CMVR), 1989, every applicant for a learner's licence should present oneself before the licensing authority on such date, place and time, as the licensing authority may appoint, for a test. Rule 15 (2) of the Rules *ibid* stipulated that the test of competence to drive should be conducted by the licensing authority or such other person as may be authorised in this behalf by the State Government in a vehicle of the type to which the application related. Section 14 of the Motor Vehicles Act, 1988 stipulated that a learner's licence should be effective for a period of six months from the date of issue of the licence.

Rule 14 (1) (a) of the CMVR, 1989 stated that application for a driving licence should be accompanied by an effective learner's licence to drive the vehicle of the type to which the application related. Further, as per Section 9 (3) of the MV Act, 1988 driving license shall be granted if the applicant passes the driving competence test.

Analysis of the SARATHI database for the period 2019-20 to 2023-24 showed that details of driving test conducted in 24,562 (15.46 *per cent*) out of 1,58,878 Learner License cases and 19,557 (15.40 *per cent*) out of 1,26,953 Driving License cases were not available in the database. As a result, Audit could not draw an assurance to the fact that the licenses were issued only after testing the driving skills of the applicants, as required under the Rules *ibid*.

Further, as per Form 2<sup>153</sup> and Form 4<sup>154</sup>, the Motor Vehicle Inspector (MVI) were required to fill details of test carried out before the issue of learner's licence and driving license. Scrutiny of 90 learner licenses and 90 driving licenses in the three test-checked DTOs<sup>155</sup> showed that in all the 90 learner licenses and 90 driving licenses issued, no details of the tests carried out were recorded by the MVI in the above-mentioned forms.

Further scrutiny of the SARATHI database for the period 2019-20 to 2023-24 showed that 27,979 driver licenses were issued after the expiry of validity (6 months) of learners' licenses, with delays ranging between 184 and 2,027 days (more than five years) in violation of Section 14 of the MV Act, 1988 and Rule 14 (1) (a) CMVR, 1989.

<sup>152</sup> DTO, Mawkyrwat, DTO Khliehriat, and DTO, Tura.

<sup>153</sup> Application Form of the learner licenses.

<sup>154</sup> Application Form of the driving license.

<sup>155</sup> DTO Mawkyrwat, DTO Khliehriat and DTO Tura.

Thus, it was evident that licenses were issued to the applicants even though the latter did not undergo the mandatory theoretical and practical driving tests and after the expiry of the validity of learners' license. This undermined the licensing process and compromise the standards of road safety and driving competence in compliance to legal requirement.

During exit meeting (March 2025), the Department accepted the audit observation. Further, the Commissioner of Transport (CoT) stated (May 2025) that instructions had been issued to all DTOs to take corrective measures and ensure no driver/learner license is issued without conducting test.

#### **6.3.8.2 Issue of driving license in violations of Central Motor Vehicle Rules**

As per Rule 15 (1) of the Central Motor Vehicle Rules (CMVR), 1989, no person shall appear for the test of competence to drive unless he has held a learner's licence for a period of at least 30 days.

Scrutiny of SARATHI database showed that 6,060 driving licenses were issued within 30 days of issue of learner licenses during the period 2019-20 to 2023-24. Out of 6,060 driving licenses, 30 driving licenses and the learner's license were issued on the same day.

The DTOs concerned failed to exercise this vital check before issue of DL to the applicants. This holds significance as minimum 30-day interval between the issuance of a learner's license and the test of competence for driving license has been prescribed to ensure that applicants acquire adequate driving experience and competence. The premature issuance of driving licenses compromised road safety by allowing inexperienced individuals to operate vehicles in public in violation of Central Motor Vehicle Rules (CMVR), 1989.

During exit meeting (March 2025) the Department while accepting the audit observation, assured that the Department's database will be cross verified with NIC. The same response was furnished by the CoT (May 2025).

#### **6.3.8.3 Issue of driving license in violations of Meghalaya Right to Public Services Act, 2020**

As per Section 3 (1) of the Meghalaya Right to Public Services Act (MRPSA), 2020, every citizen shall have the right to obtain citizen related services in Meghalaya as notified under sub-section (2) of Section 3 of the Act. Further, Meghalaya Right to Public Services Rules (MRPSR), 2021 stipulated the following timelines for number of working days within which the service should be delivered to the citizens after receipt of their applications:

|                                       |  |
|---------------------------------------|--|
| Issuance of Learner's License         |  |
| • 7 days                              |  |
| Issuance of Permanent Driving License |  |
| • 30 days                             |  |
| Renewal of Permanent Driving License  |  |
| • 10 days                             |  |

The details of issue of learner's license, driving license and renewal of driving license from

the date the Rules *ibid* came into force (29 January 2021) to 31 March 2024 in the State as well as in the test-checked DTOs are as given in **Table 6.3.2**.

**Table 6.3.2: Details of delay in service delivery**

| Sl. No. | Type of services                      | Nos. issued/renewed | Nos. issued/renewed with delays | No. of days taken for service delivery | Delays in the test-checked DTOs |               |
|---------|---------------------------------------|---------------------|---------------------------------|----------------------------------------|---------------------------------|---------------|
|         |                                       |                     |                                 |                                        | DTOs                            | Cases         |
| 1.      | Issuance of Learner's Driving License | 1,06,488            | 49,991<br>(46.94 per cent)      | 8 to 335                               | Khliehriat                      | 1,134         |
|         |                                       |                     |                                 |                                        | Mawkyrwat                       | 1,349         |
|         |                                       |                     |                                 |                                        | Tura                            | 9,637         |
|         |                                       |                     |                                 |                                        | <b>Total</b>                    | <b>12,120</b> |
| 2.      | Issuance of Permanent Driving License | 1,06,905            | 24,663<br>(23.07 per cent)      | 31 to 352                              | Khliehriat                      | 565           |
|         |                                       |                     |                                 |                                        | Mawkyrwat                       | 560           |
|         |                                       |                     |                                 |                                        | Tura                            | 4,530         |
|         |                                       |                     |                                 |                                        | <b>Total</b>                    | <b>5,655</b>  |
| 3.      | Renewal of Permanent Driving License  | 38,053              | 4,128<br>(10.85 per cent)       | 11 to 1,028                            | Khliehriat                      | 13            |
|         |                                       |                     |                                 |                                        | Mawkyrwat                       | 160           |
|         |                                       |                     |                                 |                                        | Tura                            | 1,482         |
|         |                                       |                     |                                 |                                        | <b>Total</b>                    | <b>1,655</b>  |

Source: SARATHI database

From **Table 6.3.2**, it may be seen that there were significant delays in service delivery during 2020-21 to 2023-24. Learner's Licenses were issued beyond the stipulated seven-day period in up to 47 per cent of the cases, with the time taken ranging from 8 to 335 days. Driving Licenses exceeded the 30-day timeframe in up to 23 per cent of the cases, with time taken for service delivery ranging between 31 and 352 days. Similarly, time taken for renewals of Driving Licenses exceeded the prescribed service delivery period in up to 11 per cent of the cases with time taken for the same ranged between 11 and 1,028 days.

Out of the total delays in service deliveries, the three test-checked DTOs accounted for 12,120 cases (24 per cent) of delayed learner's license issuance, 5,655 cases (23 per cent) of delayed permanent driving license issuance, and 1,655 cases (40 per cent) of delayed permanent driving license renewals.

During exit meeting (March 2025) the Department stated that remedial measures would be taken.

**Recommendation:** The Department may develop an SOP for service delivery, sensitise staff for compliance, and establish a monitoring mechanism to review adherence, identify lapses, and implement corrective actions across DTOs.

#### 6.3.8.4 Lack of monitoring for the Driving Schools

Rule 27 of Central Motor Vehicle Rules (CMVR), 1989 stipulated, among other requirements, that the holder of a licence granted to Driving School under Rule 24 shall maintain on an annual basis, a register in Form 14 for recording alphabetical list of the names of the students admitted during the year {Rule 27 (a)}, issue to every student who has completed the course a certificate in Form 5 {Rule 27 (d)}, keep the premises of the school or establishment and the record and registers maintained by it at all reasonable times open for inspection by the licensing authority or by any person authorised in this behalf by the licensing authority {Rule 27 (g)} and maintain

a record separately for each trainee showing the number of driving hours spent every day in Form 15 {Rule 27 (i)}.

Further, as per Rule 28 of Central Motor Vehicle Rules (CMVR), 1989, if the licensing authority which granted the licence is satisfied, after giving the holder of the licence an opportunity of being heard, that he has violated any other provision of Rule 27, it may suspend the licence for a specified period or revoke the licence.

Analysis of SARATHI database showed that there were 10 Driving Schools registered in Meghalaya under four DTOs<sup>156</sup>. During JPV (September 2024) of two Driving Schools, it was observed that the schools did not maintain a register in Form 14 for list of admissions during the year, certificates issued to every student who has completed the course in Form 5 and separate record for each trainee showing the number of driving hours spent every day in Form 15.

There was nothing on record to suggest that the DTOs concerned inspected the driving schools as a result of which, licenses of the schools who did not maintain mandated records could not be suspended/ revoked as required under Rule 28 of Central Motor Vehicle Rules (CMVR), 1989.

During exit meeting (March 2025), the Secretary advised the Department to take up the matter with driving schools and conduct field inspections across all DTOs in the State. The CoT further added (May 2025) that in order to address lack of monitoring of Driving Schools; an order has been issued for field inspections of all District Transport Offices across the State.

***Recommendation:*** *Monitoring mechanism needs to be strengthened, and an SOP be prescribed clearly defining the duration of such inspections.*

### **Conclusion:**

Audit scrutiny revealed significant systemic shortcomings in the management of learner and driving license issuance by the Regional Transport Offices (RTOs). Widespread non-compliance with statutory requirements was observed, including issuing licenses without mandated driving tests or after learner license expiry, and premature issuance in violation of minimum experience rules. Service delivery was also marred by substantial delays, undermining citizens' rights under the Meghalaya Right to Public Services Act. Further, monitoring of licensed driving schools was inadequate, with DTOs failing to enforce basic record-keeping requirements and inspection obligations. These deficiencies collectively compromise the integrity of the licensing system, reduce road safety, and erode public confidence. Audit recommends the Transport Department adopt comprehensive standard operating procedures, strengthen monitoring mechanisms, ensure strict rule compliance, and establish effective accountability systems across all District Transport Offices.

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<sup>156</sup> Ri-Bhoi, Jowai, Shillong and Tura.

**Audit Objective 2:** Whether regulation and control over registration and use of vehicles through registration, issuing permits and fitness certificates was implemented by RTOs as per the Act/Rules.

### 6.3.8.5 Registration of vehicles from outside the jurisdiction

Section 40 of the Motor Vehicle (MV) Act, 1988 required that every owner of a motor vehicle should cause the vehicle to be registered by a registering authority in whose jurisdiction he had the residence or place of business or where the vehicle is normally kept. For registration of vehicles, *inter alia*, a valid proof of address was mandatory.

Analysis of the VAHAN database showed that in 11 DTOs, 854 vehicles were registered during 2019-2024 with addresses of the owners from outside the State<sup>157</sup> as per details given in **Table 6.3.3**.

**Table 6.3.3: Vehicles registered with address of the owners from outside the State**

| Sl. No.      | Jurisdictional DTOs | No. of cases |
|--------------|---------------------|--------------|
| 1            | DTO, Ampati         | 205          |
| 2            | DTO, Baghmara       | 06           |
| 3            | DTO, Jowai          | 20           |
| 4            | DTO, Khliehriat     | 05           |
| 5            | DTO, Mawkyrwat      | 01           |
| 6            | DTO, Nongpoh        | 66           |
| 7            | DTO, Nongstoin      | 05           |
| 8            | DTO, Resubelpara    | 122          |
| 9            | DTO, Shillong       | 122          |
| 10           | DTO, Tura           | 283          |
| 11           | DTO, Williamnagar   | 19           |
| <b>Total</b> |                     | <b>854</b>   |

Source: VAHAN database.

The registration of 854 vehicles by DTOs in Meghalaya with owners' address from outside the State, in violation of the MV Act, highlighted serious lapses in compliance and oversight functions of the Department.

Audit further observed that in 497 cases, the vehicles were registered after 31 to 2667 days from the date of their purchase. Moreover, the fitness validity (15 years) of these vehicles were calculated from the date of registration instead of from the date of purchase. This effectively meant that the owners of these vehicles were allowed to ply the vehicles for more than 15 years, eight extra years (2667 days) in the case of a vehicle<sup>158</sup> registered by DTO Ampati, Southwest Garo Hills (ML14), for payment of a meagre fine (₹ 1221 in the referred case).

Registration of vehicles with out-of-jurisdiction addresses not only facilitates tax evasion but also raises concerns about the whereabouts and activities engaged by the vehicles during the prolonged unregistered period. Possibility of misuse of the vehicles for unlawful activities

<sup>157</sup> Nagaland, Assam, Haryana, Manipur, Arunachal Pradesh, Tamil Nadu, Jharkhand, Bihar, Tripura, Kerala, Odisha, Uttarakhand, Punjab, Gujarat, Delhi, Jammu, Lakshadweep, Uttar Pradesh, West Bengal, Rajasthan and Maharashtra.

<sup>158</sup> ML14 6712.

cannot be ruled out. These irregularities highlight enforcement and verification lapses, undermining the reliability and authenticity of the registration process of the Transport Department.

During exit meeting (March 2025) the Department assured that the matter would be examined and a reply would be furnished. The CoT stated (May 2025) that instructions had been issued to all DTOs to register vehicles strictly as per the owner's residential address, in compliance with the Motor Vehicles Act, 1988.

**Recommendation:** *The Transport Department should mandate strict verification of owners' address proof during vehicle registration by implementing a standardised, auditable checklist for all DTOs, and should introduce periodic compliance audits to ensure registrations are made strictly within the jurisdiction as per Section 40 of the Motor Vehicles Act, 1988.*

#### 6.3.8.6 Vehicles plying with Temporary Registrations

Section 43 of Motor Vehicle (MV) Act, 1988 stipulated that temporary registration shall be valid only for a period not exceeding one month and shall not be renewable. Further, Section 39 of the MV Act, 1988 stated that no person shall drive any motor vehicle unless the vehicle is registered. The Transport Department levies a one-time tax<sup>159</sup> on personalised vehicles during registration which is valid for 10 years. Vehicles without registration are liable to pay fine of ₹ 5000 under Section 192 of the MV Act, 1988.

Audit noticed that 522 vehicles in VAHAN database having temporary registration in the State had not been registered with permanent registration as of 31 March 2024. The temporary registrations of vehicles are valid only for one month as per Section 43 of MV Act, 1988. However, the range of expiry of the temporary registration of 522 vehicles were from 36 to 1,828 days. These vehicle owners were liable to pay one-time motor vehicle tax including fines for plying the vehicles without permanent registration as per MV Act.

Thus, non-registration of 522 vehicles led to loss of revenue due to non-levy of motor vehicle taxes amounting to ₹ 0.99 crore<sup>160</sup> along with applicable fines amounting to ₹ 0.26 crore<sup>161</sup>. This not only led to non-levy of applicable taxes but also prevented the DTOs from exercising regulatory oversight and tracking of vehicles when needed by the public authorities.

<sup>159</sup> **For four wheelers** (four *per cent* of the original cost up to ₹ 3.00 lakh, six *per cent* of the original cost above ₹ 3.00 lakh, eight *per cent* of the original cost above ₹ 15 lakh and 10 *per cent* of the original cost above ₹ 20 lakh). **For two and three wheelers** the rate up to 02 February 2021 - ₹ 1,100 for less than 65 Kgs unladen weight, ₹ 1,800 from 65 Kgs to 90 Kgs unladen weight, ₹ 2,500 from 90 Kgs to 135 Kgs, ₹ 2,990 for more than 135 Kgs, ₹ 2,500 for three-wheeler. *W.e.f.* 03 February 2021, the rates have been enhanced to ₹ 3,500, ₹ 5,500 and three *per cent* respectively depending on the original cost of the vehicle. **For trailer/side cars** the rate was ₹ 630 which was enhanced to ₹ 800 from 03 February 2021.

<sup>160</sup> Minimum rate has been considered for (i) personalised two wheelers, (ii) passenger vehicles (two and three wheelers) and (iii) vehicles used for carriage of goods as specific information like unladen weight and carrying capacity to apply the applicable tax slab are not available in the data.

<sup>161</sup> 522 vehicles x ₹ 5,000 per vehicle as fines.



The CoT stated (November 2024) that instructions will be issued to all DTOs to convert all temporary registration to permanent registration as required as per Motor Vehicle Acts and Rules.

During exit meeting (March 2025) the Secretary, while agreeing to the audit observation, advised the Department to re-verify and trace chassis numbers for cross-verification by RTOs to identify vehicles with temporary registration in Meghalaya.

#### 6.3.8.7 Lapse of registration of Government Vehicle

As per Rule No. 52A of Central Motor Vehicles (First Amendment) Rules, 2023, the certificate of registration in respect of Government motor vehicle<sup>162</sup> shall expire after the lapse of 15 years from the date of initial registration of the vehicle. After 15 years, these government vehicles must be disposed of through an authorised Vehicle Scrapping Facility, in line with the rules for scrapping vehicles as per Rule 52A(2) of the Central Motor Vehicles (First Amendment) Rules, 2023.

Audit scrutiny of VAHAN database showed that there were 116 vehicles belonging to different departments of GoM, whose Registration Certificates (RC) had crossed 15 years. These vehicles though reflected as 'Active' in the VAHAN portal have not conducted any fitness test or paid any tax. Operating Government vehicles with expired registrations not only contravened Rule 52A (2) of the Central Motor Vehicles (First Amendment) Rules, 2023 but also indicated weaknesses in enforcement mechanism in the State.

During exit meeting (March 2025) the Secretary stated that the Department has formulated a Scrapping Policy, which is yet to be notified. He assured that vehicles over 15 years old will no longer be permitted for re-registration in the State. The CoT stated (May 2025) that the Government is in the final stages of finalising a Vehicle Scrapping Policy.

**Recommendation:** *The formulation of the vehicle scrapping policy for both Government and public vehicles including transport vehicle should be expedited. Once in place the same should be strictly adhered to by the Department.*

#### 6.3.8.8 Registration of Vehicles from outside the State without NOC

Section 47 (1) (i) of the Motor Vehicle Act, 1988 states that when a motor vehicle registered in one State is kept in another State, for a period exceeding twelve months, the owner of the vehicle shall apply to the registering authority, within whose jurisdiction the vehicle then is, for the assignment of a new registration mark and shall present the certificate of registration to that registering authority, accompanied by a No Objection Certificate (NOC) obtained under Section 48 (1) of the Act *ibid*.

<sup>162</sup>Owned by the Central Government, the State Government or Union Territory administrations, Municipal Corporation or Municipality or Panchayat, a State Transport Undertaking established under the Road Transport Corporation Act, 1950 and the Companies Act, 2013, a Public sector undertaking, an autonomous body owned or controlled by the Central Government or the State Government.



Audit scrutiny revealed that 201 vehicles were brought into the State of Meghalaya from neighbouring States, viz., Nagaland, Arunachal Pradesh, Manipur, Mizoram and Assam during the period from 2019-20 to 2023-24. Examination of the VAHAN database revealed that none of these vehicles had the requisite NOC from their respective original States of registration.

In the absence of NOCs, it is unclear how the DTOs ensured the legitimacy of these vehicles. The lack of NOC raises critical concerns regarding potential instances of theft vehicle or vehicles used in unauthorised operations being brought into the State. This indicates a significant lapse in internal control and oversight mechanisms within the Transport Department.

Further examination of the 201 vehicles revealed the following:

- (i) 23 vehicle owners defaulted on road tax payments,
- (ii) 50 goods/passenger vehicles operated without permits, and
- (iii) 10 transport vehicles lacked valid fitness certificates.

These findings suggest systemic weaknesses in enforcement and compliance monitoring, potentially leading to revenue loss, safety hazards, and legal infractions.

**Recommendation:** *The Department may sensitise and train the staff of DTOs on the statutory requirements related to inter-state vehicle transfers, including the mandatory procurement and verification of NOCs under Section 48 of the Motor Vehicles Act, 1988.*

#### **6.3.8.9 Transport vehicles without valid permits and fitness certificates**

As per Section 66 of the Motor Vehicle (MV) Act, 1988, no owner of a motor vehicle shall use or permit the use of the vehicle as a transport vehicle in any public place except in accordance with the permit granted or countersigned by a Regional or State Transport Authority.

Further, Section 56 of the Act *ibid*, stated that a transport vehicle should not be deemed to be validly registered unless it carries a certificate of fitness in such form containing such particulars and information as may be prescribed by the Central Government, issued by the prescribed authority, or by an authorised testing station.

In Meghalaya, the validity of fitness certificates is given in **Table 6.3.4**.

**Table 6.3.4: Validity of Fitness Certificates in Meghalaya**

| Types of vehicles                                                                             | Validity                                                                                        |
|-----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Non-transport vehicles (Agricultural Tractors and construction equipment vehicles)            | 15 years for new vehicles. Thereafter, fitness is to be done for every five years.              |
| Transport Vehicles (Medium and heavy goods vehicles, and medium and heavy passenger vehicles) | Two years for vehicles up to eight years old, and one year for vehicles older than eight years. |

Scrutiny of VAHAN database for vehicles registered during January 2009 to March 2024 showed that transport vehicles were operating with expired permits and fitness certificates as of March 2024, as detailed in **Table 6.3.5**.

Table 6.3.5: Transport vehicles operating with expired permits and fitness certificates

| Sl. No. | Expired Permits          |                                                                                   | Expired Fitness Certificates |                                                                         |
|---------|--------------------------|-----------------------------------------------------------------------------------|------------------------------|-------------------------------------------------------------------------|
|         | Type of permits          | No. of transport vehicles with expired permits (Range of expiry up to March 2024) | Types of vehicles            | No. of vehicles with expired fitness (Range of expiry up to March 2024) |
| 1       | Contract Carriage Permit | 5,892 (2 to 5,204 days)                                                           | Non-transport vehicles       |                                                                         |
|         |                          |                                                                                   | Crane Mounted Vehicle        | 10 (46 to 1682 days)                                                    |
|         |                          |                                                                                   | Earth moving equipment       | 1 (468 days)                                                            |
|         |                          |                                                                                   | Excavator                    | 6 (1045 to 1795 days)                                                   |
| 2       | Goods Permit             | 4,251 (2 to 4,719 days)                                                           | Sub-total                    | 17 (46 to 1795 days)                                                    |
|         |                          |                                                                                   | Transport vehicles           |                                                                         |
|         |                          |                                                                                   | Bus                          | 289 (1 to 1810 days)                                                    |
|         |                          |                                                                                   | Educational Institution Bus  | 14 (1 to 1587 days)                                                     |
| 3       | Stage Carriage Permit    | 219 (9 to 3,053 days)                                                             | Omni Bus                     | 1 (1264 days)                                                           |
|         |                          |                                                                                   | Goods Carrier                | 7484 (1 to 1826 days)                                                   |
|         |                          |                                                                                   | Maxi Cab                     | 621 (3 to 1823 days)                                                    |
|         |                          |                                                                                   | Motor Cab                    | 2013 (1 to 1826 days)                                                   |
| 4       | Tourist Permit           | 1053 (1 to 2,567 days)                                                            | Three wheelers (Goods)       | 92 (17 to 1821 days)                                                    |
|         |                          |                                                                                   | Three wheelers (Passenger)   | 2137 (2 to 1825 days)                                                   |
|         |                          |                                                                                   | Trailer (Commercial)         | 41 (30 to 1823 days)                                                    |
|         |                          |                                                                                   | Sub-total                    | 12,692 (1 to 1826 days)                                                 |
| Total   |                          | 11,415                                                                            | -                            | 12,746                                                                  |

Source: VAHAN database.

As may be seen from the table above, 11,415 transport vehicles are operating with expired permits, with expiry periods ranging from 1 to 5,204 days. Additionally, 12,746 vehicles had expired fitness certificates lapsed for durations between 1 and 1,826 days, in violation of Sections 56 and 66 of the Motor Vehicles Act, 1988. This indicated that the vehicles were used for transporting goods and passengers without valid permits or fitness certificates, highlighting significant enforcement lapses in the DTOs. Moreover, operating vehicles without valid fitness certificates also poses serious risks to passenger safety.

It was further seen that in 608 of cases, the vehicle owners had deposited MV Tax after expiry of the Fitness certificate, however, the DTOs concerned did not ensure that fitness test was conducted and fitness fee and applicable fine, if any, were deposited before collecting the MV Tax.

During exit meeting (March 2025), while accepting the audit observation, the Department assured that the issue would be examined and response would be furnished. The CoT stated (May 2025) that instructions had been issued to all DTOs and the STA to strictly monitor vehicles violating the provisions of the Motor Vehicles Act, 1988.

**Recommendation:** The Department may conduct awareness programmes for taxi drivers, bus operators, truck associations, and tourist transport providers about the legal consequences of operating with expired permits and fitness.

### 6.3.8.10 Renewal of Fitness Certificates

#### (i) No testing ground for fitness tests

Rule 62 of the Central Motor Vehicle Rules (CMVR), 1989 stipulated that the renewal of a fitness certificate shall be made only after the Inspecting Officer has carried the specified tests like Braking system, Exhaust emission, Steering gear, Dashboard equipment, etc. Further, Section 56 (2) of the Motor Vehicle Amendment Act, 2019 stipulated that an authorised testing station means any facility, including automated testing facilities, authorised by the State Government, where fitness testing may be conducted in accordance with the rules made by the Central Government for recognition, regulation and control of such stations.

Scrutiny of VAHAN database showed that the DTOs in Meghalaya had renewed 80,756 number of Fitness Certificates of transport vehicles during the period 2019-20 to 2023-24. In the three test-checked DTOs fitness certificates were issued as detailed in **Table 6.3.6**.

**Table 6.3.6: Fitness certificates issued in the test-checked DTOs**

| Sl. No. | Test-checked DTOs | Vehicle category                               | No. of fitness certificates issued |
|---------|-------------------|------------------------------------------------|------------------------------------|
| 1.      | Khliehriat        | Light, Medium and Heavy Goods vehicles         | 1540                               |
|         |                   | Light, Medium and Heavy Passenger vehicles     | 679                                |
|         |                   | Three wheelers (Goods & Passenger)             | 140                                |
|         |                   | Category and vehicle class left blank in VAHAN | 42                                 |
|         |                   | Sub-total                                      | 2401                               |
| 2.      | Mawkyrwat         | Light, Medium and Heavy Goods vehicles         | 1023                               |
|         |                   | Light, Medium and Heavy Passenger vehicles     | 672                                |
|         |                   | Three wheelers (Goods & Passenger)             | 64                                 |
|         |                   | Category and vehicle class left blank in VAHAN | 06                                 |
|         |                   | Sub-total                                      | 1765                               |
| 3.      | Tura              | Light, Medium and Heavy Goods vehicles         | 3835                               |
|         |                   | Light, Medium and Heavy Passenger vehicles     | 2566                               |
|         |                   | Three wheelers (Goods & Passenger)             | 271                                |
|         |                   | Category and vehicle class left blank in VAHAN | 35                                 |
|         |                   | Sub-total                                      | 6707                               |
|         |                   | Grand Total                                    | 10,873                             |

During joint physical verification (July to September 2024), it was seen that in three test-checked DTOs, there were no designated testing grounds or Automated<sup>163</sup> Testing Stations to test the fitness and road worthiness of vehicles.

During exit meeting (March 2025), while accepting the audit observation, the Secretary/ Department stated that the Automated Testing Station is at the final stage of completion.

Joint physical verification confirmed the absence of such facilities in all three test-checked DTOs, indicating systemic non-compliance with statutory requirements for safety testing. This raises serious concerns about the roadworthiness of transport vehicles certified as fit without undergoing proper inspections, undermining public safety and the integrity of the vehicle fitness certification process.

**Recommendation:** The Transport Department should operationalise fully equipped Automated Testing Stations in all District Transport Offices without delay and mandate that no fitness certificate be renewed without comprehensive, documented testing as prescribed under CMVR, 1989 to ensure vehicle roadworthiness and public safety.

<sup>163</sup>Automated Testing Station (ATS) is a facility for testing fitness of vehicles without manual intervention.

**(ii) Delay in issue of fitness certificates**

Meghalaya Right to Public Services Rules (MRPSR), 2021 stipulated a timeline for issue of fitness certificates to be 15 days.

Scrutiny of VAHAN database showed that out of 80,756 Fitness Certificates issued to transport vehicles during the period 2019-20 to 2023-24, 4,928 (6.10 *per cent*) certificates were issued after 16 to 227 days from the date of application, in contravention of the MRPSR, 2021. Consequently, such conditions forced the vehicle owners to operate with expired FCs compromising on the safety of the vehicles.

During exit meeting (March 2025), the Department stated that the matter will be examined and reply would be furnished. The CoT stated (May 2025) that the issuance process would be expedited upon completion of the Automated Testing Centre.

**6.3.8.11 Delay in construction of Automated Inspection and Certification Centre**

To enhance the vehicle inspection system in India, the Government of India (GoI) initiated the establishment of a model Automated Inspection and Certification (AIC) Centre in each State (April 2018) to conduct motor vehicle fitness tests to ensure roadworthiness, environmental compliance, and vehicle safety while reducing traffic accidents and improving air quality.

A tripartite Memorandum of Understanding (MoU) was made in June 2021 with the Ministry of Road Transport and Highway (MoRTH), GoI, Transport Department and the International Centre for Automotive Technology (iCAT), Manesar, Haryana as the Implementing Agency for setting up of AIC at Sawlad, Law-U-SIB, Shillong, Meghalaya. The roles of GoI, GoM and iCAT are detailed in **Table 6.3.7**.

**Table 6.3.7: Details of roles of GoI, GoM and the Executing Agency**

| Authority                  | Roles                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GoI (MoRTH)                | <b>Funding Support:</b> (i) Provide up to ₹ 13.51 crore plus applicable taxes for the project. (ii) Cover costs of building construction, equipment for 2 lanes, software, initial two-year operations, and six monitoring audits. <b>Project Oversight:</b> (i) Release funds in phases aligned with project milestones, (ii) Review project implementation status regularly. <b>Regulatory Amendments:</b> (i) Make necessary amendments to Central Motor Vehicle Rules, 1989 to facilitate inspection and emission tests. <b>Identify Initial Operator:</b> Appoint an agency for operating the center for the first two years.                                                                                                                                                                                                                                                                                                                                                                                           |
| GoM (Transport Department) | <b>Land and Infrastructure:</b> (i) Provide 3 acres of encumbrance-free land in Shillong. (ii) Bear cost of land development and ensure availability of utilities (roads, electricity, water, drainage, telephone, <i>etc.</i> ). <b>Civil Works:</b> (i) Prepare bid documents and execute civil construction, including utility installations, (ii) Select a qualified firm for timely construction. <b>Support and Authorisation:</b> (i) Supervise civil works with iCAT consultation, (ii) Authorise the center as an “Authorised Testing Station” under MV Act, and (iii) Provide vehicles for commissioning and ensure enough vehicles are available for testing. <b>Post-Handover Responsibility:</b> (i) Operate the center after initial two years, either departmentally or via a selected private operator, (ii) Bear any additional costs beyond ₹13.51 crore. <b>Operations and Maintenance:</b> Collect test fees, issue fitness certificates, provide trained staff, housekeeping, and maintenance services. |
| Executing Agency (iCAT)    | <b>Technical Consultancy:</b> (i) Act as facilitator and technical consultant for establishing the center, and (ii) Prepare master plan and layout in consultation with Transport Department, Meghalaya. <b>Supervision and Support:</b> (i) Review site readiness, supervise equipment installation, calibration, automation, and two-year operation, and (ii) Ensure testing aligns with regulations and monitor center operator performance. <b>Knowledge Transfer:</b> (i) Create an operations manual for post-handover running, (ii) Conduct six audits in two years and submit reports to MoRTH, and (iii) Provide MoRTH and Transport Department, Meghalaya with operational data from the center.                                                                                                                                                                                                                                                                                                                   |

For execution of the work for setting up of the AIC, GoM selected Meghalaya Urban Development Authority (MUDA) as the Implementing Agency on 22 September 2021.

The approved cost of the project was ₹ 13.76 crore, of which ₹ 13.51 crore to be borne by GoI and ₹ 0.25 crore was to be borne by GoM. MoRTH released (December 2021) an amount of ₹ 1.50 crore to Commissioner of Transport (CoT) as first instalment and the schedule date of completion of the project as stipulated by MoRTH was December 2022 *i.e.* 12 months from the release of first instalment.

However, Audit observed that work orders were issued by MUDA to two contractors in June 2022 and December 2023 after six months of release of the first instalment as detailed in **Table 6.3.8**.

**Table 6.3.8: Details of work orders issued by MUDA**

| Sl. No. | Contractors                                   | Work allotted                                                                                                                                                                                                                                   | Date of work order                |
|---------|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| 1.      | Shri Kitbok Warbah & Shri Mankhraw B. Nongrum | Construction of main building including earthwork, septic tank and plumbing of the AIC (Group I)                                                                                                                                                | 29 June 2022                      |
| 2.      | Shri Commander Slong                          | Construction of internal road (metalling & black topping) including earthwork, earth filling, breast wall, retaining wall, compound wall, cement concrete drain & R.C.C. drain cover, catch pit, open drain, hume pipe of the AIC (Group - II). | 27 June 2022 and 21 December 2023 |

Second instalment of ₹ 3.20 crore was released in February 2024 by MoRTH to CoT after a lapse of more than two years.

A total of ₹ 4.70 crore sanctioned by GoI has been released for execution of the work of setting up of AIC as detailed below:

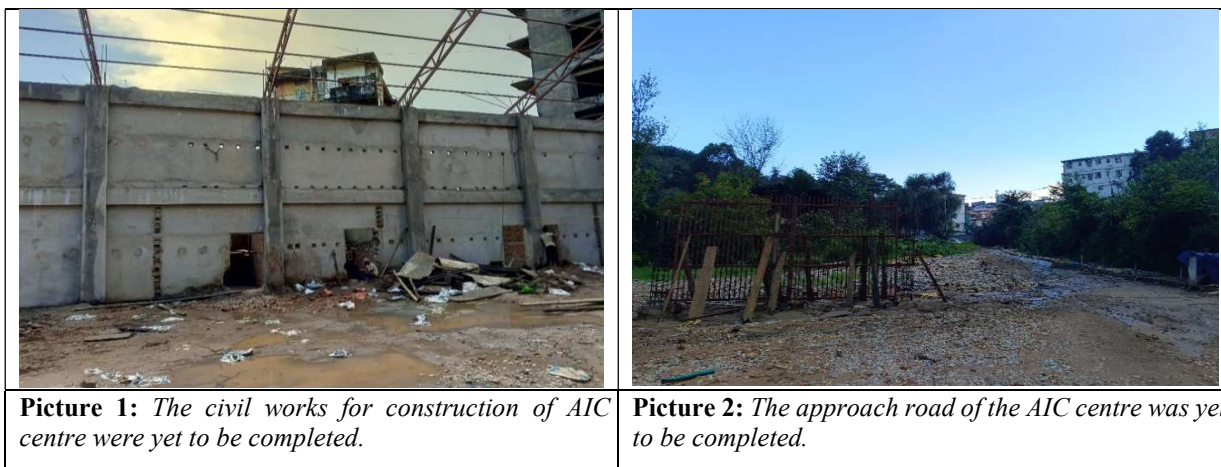
**Table 6.3.9: Details of release of funds by CoT for AIC**

| Sl. No. | Date of release of funds by CoT | Name of the Agency     | Purpose           | Amount (₹ in crore) |
|---------|---------------------------------|------------------------|-------------------|---------------------|
| 1       | 20.06.2022                      | FAWSDESIGN ARCHITECHTS | Consultancy       | 0.21                |
| 2       | 12.08.2022                      | MUDA                   | Setting up of AIC | 1.00                |
| 3       | 09.01.2023                      | MUDA                   |                   | 0.29                |
| 4       | 28.06.2024                      | MUDA                   |                   | 2.00                |
| 5       | 06.11.2024                      | MUDA                   |                   | 1.20                |
| Total   |                                 |                        |                   | 4.70                |

As per progress report submitted by CoT to MoRTH (January 2024), the structural works including installation of roof panels, laying of pipes and drainage, *etc.* was completed except for firefighting, water storage tank and installation of doors and windows. The civil work component was in progress and was expected to be completed by March 2025. Hence, even after lapse of more than two years since the release of 1<sup>st</sup> instalment by MoRTH (December 2021) the work is not complete. Despite the delays in progress of works, there were no records to indicate monitoring done by CoT or quarterly progress reports submitted to GoI as required as per the sanction order of GoI.

During JPV of the AIC centre, it was observed that the civil works and approach road of the AIC centre was yet to be completed as of September 2024 as can be seen from **Picture 1** and **Picture 2**.





**Picture 1:** The civil works for construction of AIC centre were yet to be completed.

**Picture 2:** The approach road of the AIC centre was yet to be completed.

The expected revenue generation from operations of Inspection and Certification Centre as per the project report was ₹ 5.29 crore for 2022-23 and ₹ 5.66 crore for 2023-24. Thus, due to delay in completion of the AIC centre, no revenue had been generated till September 2024 even after more than two years of schedule date of completion. Thus, the objective of actual roadworthiness, environment compliance, vehicle safety by conducting vehicle inspection and certification and issue and renewal of fitness certificate of vehicles could not be achieved.

During exit meeting (March 2025), the Department stated that UCs have been submitted to the GoI for release of the remaining funds to complete the AIC Centre. The work is ongoing, with some expenses to be funded by the State Government. Audit would be informed upon completion and operation of the Centre.

**Recommendation:** The Department must ensure that the AIC centre becomes fully operational within a defined timeline and is adequately staffed, maintained, and equipped to carry out inspection and certification as envisaged under the Act and Rules. This will not only contribute to safer roads and cleaner air but also boost State revenues through sustained operations of the testing centre.

**Conclusion:** Audit found widespread weaknesses in Meghalaya's enforcement of the Motor Vehicles Act, including out-of-jurisdiction registrations, misuse of temporary registrations, unsafely extended use of government vehicles, and many transport vehicles without valid permits or fitness certificates. Fitness renewals often occurred without proper testing facilities. Delays in setting up the Automated Inspection Centre reflected poor planning and oversight. These systemic lapses show inadequate controls and weak monitoring by DTOs, undermining road safety, revenue collection, and environmental compliance. The Transport Department must strengthen verification, upgrade infrastructure, and enforce rules rigorously.

**Audit Objective 3:** Whether RTOs efficiently assessed, levied, collected and remitted revenue (Motor vehicle taxes, fines, penalties, cess, etc. as per Act/Rules) and took effective action on arrears.

### 6.3.8.12 Motor vehicle tax

As per Section 5A of Meghalaya Vehicle Taxation Act (Assam Act of 1936), every owner of a registered vehicle is liable to pay road tax in advance either annually or quarterly in four equal instalments. Accordingly, the Transport Department notified (November 2018 and February 2021) the rates of taxes for different types of vehicles. The penalty for delay in payment of tax is levied at the rate of ₹ 70/- in case of Heavy Motor Vehicles and Medium Motor Vehicles and ₹ 35/- in case of Light Motor Vehicles. The Transport Department had also fixed the rates of issue of Registration Certificates to be ₹ 600 per non-transport vehicle and ₹ 1,000 per transport vehicle.

In case of failure to pay the arrear road tax within the stipulated time, the following action can be taken such as suspension of RC of Motor Vehicle under Section 53 of the MV Act, seizure and detention until such time as the entire amount of tax is paid as per Section 9-B of the Meghalaya Motor Vehicles Taxation (Amendment) Act, 1999 can be taken by the DTOs.

Audit observations on assessment and collection of motor vehicle taxes are discussed in the following paragraphs:

#### (i) Non-levy of Motor Vehicle Tax

Scrutiny of VAHAN database showed that 61,037 vehicle owners, both transport and non-transport, had defaulted on payment of MV Tax as on 31 March 2024. The period of default ranged between 1 day and 5,563 days (more than 15 years). The amount of tax remaining unpaid as per VAHAN database stood at ₹ 91.31 crore.

Out of the total 61,037 cases, 11,011 cases with ₹ 17.87 crore in defaulted tax fell under the jurisdiction of the three test-checked DTOs as detailed in **Table 6.3.10**.

**Table 6.3.10: Non-levy of MV Tax in the test-checked DTOs**

| (₹ in lakh)            |                   |                      |                            |                                                 |
|------------------------|-------------------|----------------------|----------------------------|-------------------------------------------------|
| Sl. No.                | Test-checked DTOs | Vehicle Class        | No. of defaulting vehicles | Amount of defaulted tax as per VAHAN            |
| Non-transport vehicles |                   |                      |                            |                                                 |
| 1                      | Khliehriat        | Motor Car            | 31                         | 2.20                                            |
| 2                      | Mawkyrwat         | Motor Car            | 50                         | 3.49                                            |
|                        |                   | M-cycle/Scooter      | 02                         | 0.03                                            |
| 3                      | Tura              | Motor Car            | 456                        | 37.21                                           |
|                        |                   | M-cycle/Scooter      | 302                        | 6.34                                            |
| Sub-total              |                   |                      | 840                        | 49.27                                           |
| Transport Vehicles     |                   |                      |                            |                                                 |
| 4                      | Khliehriat        | Buses                | 10                         | 3.80                                            |
|                        |                   | Maxi/motor Cabs      | 182                        | 30.11                                           |
|                        |                   | Maxi/motor Cabs      | 106                        | NA was stated and only fine of ₹0.04 mentioned. |
|                        |                   | Goods carrier        | 847                        | 238.99                                          |
|                        |                   | Tractor (Commercial) | 10                         | 0.51                                            |



| Sl. No.   | Test-checked DTOs | Vehicle Class             | No. of defaulting vehicles | Amount of defaulted tax as per VAHAN |
|-----------|-------------------|---------------------------|----------------------------|--------------------------------------|
| 5         | Mawkyrwat         | Buses                     | 03                         | 1.03                                 |
|           |                   | Maxi/motor Cabs           | 94                         | 14.98                                |
|           |                   | Maxi/motor Cabs           | 29                         | NA (₹0.01 as fine)                   |
|           |                   | Goods carrier             | 289                        | 72.94                                |
|           |                   | Tractor (Commercial)      | 04                         | 0.17                                 |
|           |                   | Three-wheeler (passenger) | 01                         | 0.10                                 |
| 6         | Tura              | Buses                     | 253                        | 106.23                               |
|           |                   |                           | 01                         | NA (₹0.0007 as fine)                 |
|           |                   | Maxi/motor Cabs           | 245                        | 58.91                                |
|           |                   | Maxi/motor Cabs           | 19                         | NA (₹0.007 as fine)                  |
|           |                   | Goods carrier             | 2475                       | 564.05                               |
|           |                   | Tractor (Commercial)      | 34                         | 1.82                                 |
|           |                   | Three-wheeler (passenger) | 5484                       | 636.30                               |
|           |                   | Three-wheeler (goods)     | 85                         | 8.04                                 |
| Sub-total |                   |                           | 10,171                     | 1738.04                              |
| Total     |                   |                           | 11,011                     | 1787.31                              |

Out of the above 11,011 cases, 40 cases pertaining to non-transport vehicles, and 138 cases pertaining to transport vehicles were test checked individually from the vehicle history of the VAHAN portal to check the latest status of payment.

Audit scrutiny revealed large-scale failure by the Transport Department to enforce collection of Motor Vehicle Tax in Meghalaya. As of 31 March 2024, 61,037 vehicle owners had defaulted on tax payment for periods ranging from 1 day to over 15 years, resulting in unpaid tax dues of ₹ 91.31 crore according to the VAHAN database. In the three test-checked DTOs alone, 11,011 defaulting vehicles accounted for ₹ 17.87 crore in arrears. The analysis also highlighted significant outstanding dues among both non-transport and transport vehicles, including motor cars, buses, cabs, goods carriers, and three-wheelers.

This extensive non-compliance reflects serious lapses in monitoring, enforcement, and recovery mechanisms, undermining the State's revenue base and regulatory control over vehicle operations. Audit recommends that the Transport Department urgently strengthen its tax collection systems, implement periodic compliance checks, and establish strict penalty enforcement to recover arrears and prevent recurrence.

An illustration of the test checked cases is given below:

#### a. Non-transport Vehicles

- Eight vehicles that had defaulted on payment as of March 2024 has paid the MV tax between September 2024 and April 2025 amounting to ₹ 0.50 lakh. 24 vehicles did not pay the defaulted tax as of April 2025.
- Data inconsistencies were noticed in eight cases, viz., (i) period of tax arrear did not match the tax paid date, and (ii) three-wheeler (passenger) vehicles was shown as M-cycle/Scooter in the data and payment of tax was made for 10 years as personalised vehicles. Six out of seven three wheelers did not pay any permit fees.

## **b. Transport Vehicles**

- Six vehicles that had defaulted payment as of March 2024 has paid the MV tax between August 2024 and January 2025 amounting to ₹ 1.62 lakh. 131 vehicles had not paid the defaulted tax as of April 2025.
- Out of 138 test-checked vehicles, only six vehicles had valid permits to operate the vehicles for various transport purposes. While 106 vehicles did not have permits, 26 vehicles either had expired permits or expired temporary permits.
- Out of 138 vehicles only five vehicles had valid fitness certificates. While 95 vehicles had expired fitness, 38 vehicles never had the fitness of their vehicles tested.
- Payment of Passenger/goods taxes was made up-to-date only in two cases while 20 cases were not paid up to date<sup>164</sup>. 116 vehicles did not pay any passenger/goods taxes at all.
- Test-check of 10 cases where 'NA' was written in the space provided for recording the tax arrears amount showed that all the 10 vehicles have defaulted on MV tax payments on dates as stated in the data with an effective range from October 2014 to December 2024 (more than 10 years), and there is no history of tax exemption for these vehicles.
- Data inconsistencies were noticed in one case where tax was paid only up to September 2016 but the data showed tax default only from July 2019.

Further, test check of records of three DTOs<sup>165</sup> (September 2024) showed that there were no records maintained to indicate that these vehicles were off-road. Despite information being available with these DTOs, no action was taken as per Section 53 of MV Act, 1988 to suspend the RCs of vehicles and Section 9-B of the Meghalaya Motor Vehicles Taxation (Amendment) Act, 1999 to seize and detain till the time the entire amount of tax is paid. The DTOs had not issued notices to these vehicle owners for payment of road tax as per Section 5A of Meghalaya Vehicle Taxation Act (Assam Act of 1936).

Audit also observed that though 61,037 vehicles defaulted MV tax payments, fine of ₹ 35/₹ 70 was not featured in the 'tax arrears fine' column of the data in 44,421 cases which comprise of 3,072 heavy/medium motor vehicles and 41,349 light motor vehicles. This omission may lead to potential non-collection of fine amounting to ₹ 16.62<sup>166</sup> lakh when the owner come to clear the tax dues.

Thus, the DTOs failed to collect the MV tax due from 61,023<sup>167</sup> defaulters which stands at ₹ 91.29<sup>168</sup> crore as of April 2025. Test checks revealed persistent non-payment, data inconsistencies, missing fines, and vehicles operating without valid permits or fitness certificates. Despite having this information, DTOs failed to issue notices or enforce legal measures like suspension or seizure, reflecting systemic weaknesses in monitoring, data management, and revenue enforcement.

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<sup>164</sup> Not paid up-to-date means lapsed validity.

<sup>165</sup> DTO, Mawkyrwat, DTO, Khliehriat, and DTO, Tura.

<sup>166</sup> 3072 vehicles x ₹70 = ₹ 2,15,040 + 41,349 vehicles x ₹35 = ₹ 16,62,255.

<sup>167</sup> Minus 14 cases where payment has been made out of the test-checked cases.

<sup>168</sup> Minus ₹ 2,11,456 paid by 14 vehicle owners out of the test checked cases.

During exit meeting (March 2025), the Department stated that tax on vehicles over 15 years cannot be removed from the database unless condemned. Tax is payable even if vehicles are off-road. Notices will be issued to owners of such vehicles to clear dues and condemn them; failure to comply will result in show cause notices.

**(ii) Short levy of fees for issue of registration certificates**

The rates for issue of Registration Certificates were ₹ 300 for motorcycle, ₹ 300 for three wheelers/light motor vehicles, ₹ 600 per non-transport vehicle and ₹ 1,000 per transport vehicle as fixed by Transport Department, Government of Meghalaya on November 2018<sup>169</sup> are as follows:

**Table 6.3.11: Rates for issue of Registration Certificate**

| Sl. No. | Types of vehicles <sup>170</sup>                                                                              | Rates |
|---------|---------------------------------------------------------------------------------------------------------------|-------|
| 1       | Two-wheelers                                                                                                  | 300   |
| 2       | Three and four wheelers (private)                                                                             | 600   |
| 3       | Three and four wheelers (passenger)                                                                           | 1,000 |
| 4       | Light/medium goods vehicles                                                                                   | 1,000 |
| 5       | Light/medium/omni/deluxe buses and All Meghalaya super deluxe contract                                        | 1,500 |
| 6       | Heavy goods vehicles                                                                                          | 1,500 |
| 7       | Light tractor                                                                                                 | 300   |
| 8       | Medium tractor                                                                                                | 400   |
| 9       | Heavy tractor                                                                                                 | 600   |
| 10      | Ambulance                                                                                                     | 200   |
| 11      | All other vehicles not mentioned above (Camper van, mobile shop/clinic, Dumper, Excavator, Earth mover, etc.) | 600   |

Analysis of VAHAN database showed that 45,509 vehicles has applied for new registration certificates during 2019-20 to 2023-24 in Meghalaya. Out of this, 454 vehicles were electric vehicles, which are exempted from payment of registration fees and road tax as per the Meghalaya Electric Vehicle Policy, 2021. Audit noticed that the vehicle class, seating capacity, laden/un-laden weight, etc. in respect of 6,323 vehicles was not entered in the data, hence audit could not verify if the registration fee was collected was as per the prescribed rates. From the remaining 38,731 cases, audit noticed that correct rates have been charged in 34,846 cases. Audit notice short/excess levy of registration fees in 3,885 cases as detailed in **Table 6.3.12**.

**Table 6.3.12: Discrepancy in levy of registration fees**

(Amount in ₹)

| Sl. No.       | Vehicle Class             | No. of vehicles | Rate at which fee was levied | Applicable rate as prescribed | Short fee collected | Excess fee collected |
|---------------|---------------------------|-----------------|------------------------------|-------------------------------|---------------------|----------------------|
| 1             | Ambulance                 | 53              | 600                          | 200                           | -                   | 21,200               |
| 2             | Bus                       | 39              | 600                          | 1,500                         | 35,100              | -                    |
| 3             | Goods carrier             | 1,910           | 600                          | 1,000 <sup>171</sup>          | 7,64,000            | -                    |
| 4             | Maxi/Motor cab            | 1,530           | 600                          | 1,000                         | 6,12,000            | -                    |
| 5             | Three-wheeler (passenger) | 353             | 300/600                      | 1,000                         | 1,42,100            | -                    |
| <b>Total:</b> |                           | <b>3,885</b>    | <b>-</b>                     | <b>-</b>                      | <b>15,53,200</b>    | <b>21,200</b>        |

<sup>169</sup> As displayed in the Department's website.

<sup>170</sup> Only the rates of vehicles present in the data has been included.

<sup>171</sup> Minimum applicable rate of ₹ 1000 has been considered as field showing heavy goods vehicle which is fixed at ₹ 1500 is not available in the data.

From **Table 6.3.12**, it may be seen that there was short levy of registration fee of ₹ 15.53 lakh in 3,832 cases and excess levy amounting to ₹ 0.21 lakh in 53 cases. These discrepancies indicate lapses in internal controls, and non-adherence to notified GoM rates which not only resulted in revenue loss to the State exchequer but also placed an undue financial burden on the vehicle owners.

Thus, effort should be made to recover registration fee short levied, amounting to ₹ 15.53 lakh and refund the excess amount of ₹ 0.21 lakh levied from 3,885 vehicle owners.

During exit meeting (March 2025), the Department stated that Form 23A was issued for Registration Certificates and that a smart card with detailed payment options will be introduced soon. The Department will re-examine the issue after considering feedback from district offices. The same response was furnished by the CoT (May 2025).

**Recommendation:** *The Transport Department should rectify incomplete VAHAN records, automate fee calculation based on notified rates, recover short-levied amounts, refund excess collections, and strengthen internal controls to prevent recurrence.*

#### **6.3.8.13 Loss of revenue due to non-renewal of expired permits**

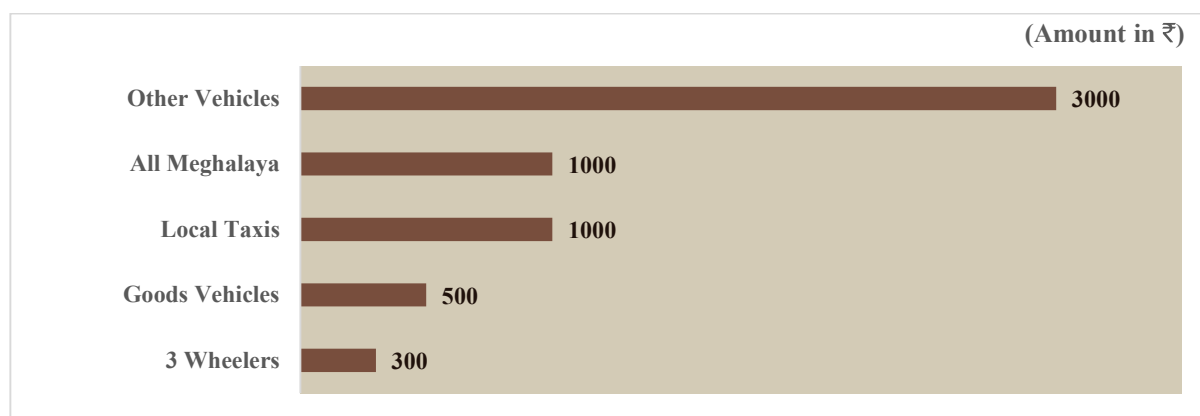
Section 53(1) (b) of the MV Act, 1988 stipulated that if the registering authority or other prescribed authority has reason to believe that any motor vehicle within its jurisdiction has been or is being used for hire or reward without a valid permit for such use, the authority may suspend the certificate of registration of the vehicle for up to four months after giving the owner an opportunity of making representation.

Further, Section 81(1) and (2) of the MV Act, 1988 stipulated that the validity of a commercial permit is five years and may be renewed on an application made not less than 15 days before the date of expiry of the permit.

Further, as per section 56(1) of the Act *ibid*, a transport vehicle is not considered validly registered unless it has a valid certificate of fitness.

The fee of various permits issued for passengers and goods vehicles within the State effective from November 2018 is given in **Chart 6.3.4**.

**Chart 6.3.4: Permit Fee by Vehicle Type**



Vehicles plying without permit and violating permit conditions are liable to pay ₹ 10,000 penalty *w.e.f.* 01 September 2019.

Scrutiny of the VAHAN database showed that 13,868 permits of commercial vehicles registered in Meghalaya had expired as of 31 March 2024. Consequently, permit fees amounting to ₹ 77.56 lakh was liable to be recovered from these defaulting vehicle owners.

Out of 13,868 vehicle owners, 6,057 defaulters fell under the jurisdiction of three test-checked DTOs as detailed below:

**Table 6.3.13: Non-renewal of permits in the test-checked DTOs**

|         |                   |                                               |                 | (Amount in ₹)          |
|---------|-------------------|-----------------------------------------------|-----------------|------------------------|
| Sl. No. | Test-checked DTOs | Vehicle Class                                 | No. of vehicles | Amount to be collected |
| 1       | Khliehriat        | 3 Wheelers                                    | Nil             | -                      |
|         |                   | Goods Vehicles                                | 141             | 70,500                 |
|         |                   | Local Taxis                                   | 78              | 78,000                 |
|         |                   | Other Vehicles (Buses)                        | 01              | 3000                   |
| 2       | Mawkyrwat         | 3 Wheelers                                    | 01              | 300                    |
|         |                   | Goods Vehicles                                | 146             | 73,000                 |
|         |                   | Local Taxis and motor car (contract carriage) | 75              | 75,000                 |
|         |                   | Other Vehicles (Buses)                        | 03              | 9,000                  |
| 3       | Tura              | 3 Wheelers incl M-cycle/Scooter               | 4,927           | 14,79,400              |
|         |                   | Goods Vehicles                                | 537             | 2,68,500               |
|         |                   | Local Taxis and motor car (contract carriage) | 25              | 25,000                 |
|         |                   | Other Vehicles (Bus, dumper, tractor)         | 123             | 3,64,500               |
|         |                   | Total                                         | 6,057           | 24,46,200              |

Out of the 6,057 cases mentioned above, a test check of 60 vehicles using the VAHAN portal's vehicle history showed that the owners had also defaulted on MV Tax and Goods and Passenger Tax payments. Further, only one of the 60 vehicles possessed a valid fitness certificate. There were also no records to show that these vehicles were off road.

Audit cross-checked the data relating to vehicles not having permits/ having expired permits with that of the e-Challans issued by the Police Department and noticed that 254 vehicles had been issued Challans between January 2022 to March 2024 for plying without permits.

Although details of these permit defaulters were readily available, no action was taken by the DTOs to get the permit renewed and realise the fees. Thus, an amount of ₹ 77.56 lakh is to be recovered from 13,868 vehicle owners along with penalty of ₹ 13.87 crore<sup>172</sup>. This also pointed towards lack of coordination between the Transport Department and the Police Department.

Audit also noticed that out of 13,686 vehicles with expired permits, 12,490 vehicles also had expired fitness as on 31 March 2024 for a period ranging between 1 and 8,858 days (over 24 years). For example, a passenger bus<sup>173</sup> under DTO Nongstoin had never got the vehicle tested for fitness since 30 December 1999, yet its permit was renewed for the period from 29 November 2013 to 28 November 2018. This shows that the permit was renewed despite the fitness already being expired for over 14 years at the time. No steps were taken by the DTO to get the vehicle tested for fitness even though it was used for public transport, which makes the issue more serious as it posed a clear risk to passenger safety.

<sup>172</sup> 13,868 x ₹ 10,000.

<sup>173</sup> ML06-0375.

Moreover, plying of 12,490 transport vehicles with expired fitness also violated Section 56 of the Motor Vehicles Act, 1988, which requires all transport vehicles to have a valid fitness certificate. The DTO's failure to ensure fitness testing before renewing the permit shows a major lapse in enforcing vehicle safety rules in the State.

During exit meeting (March 2025), the Department stated that the issuance of permits to commercial vehicles and the collection of permit fees would be examined. Further, the CoT stated (May 2025) that efforts will be made to renew expired permits of all commercial vehicles and recover permit fees and fines from defaulting vehicle owners.

**Recommendation:** The Department may consider implementing a system for bulk SMS or WhatsApp notifications to remind vehicle owners of permit renewals, fitness tests, and other required actions related to vehicles on the state. This would improve compliance, strengthen enforcement, besides enhancing revenue collection for the State.

#### 6.3.8.14 Loss of revenue as fitness fees

Section 56 of the Motor Vehicle (MV) Act, 1988 provided that a transport vehicle shall not be deemed to be validly registered unless it carries a certificate of fitness issued by the prescribed authority. Rule 62(1) of Central Motor Vehicle Rules (CMVR), 1989 stipulated the validity of fitness to be two years for new transport vehicles and thereafter to be renewed annually.

Further, as per Section 5A of Meghalaya Vehicle Taxation Act (Assam Act of 1936), every owner of a registered transport vehicle is liable to pay road tax in advance either annually or quarterly in four equal instalments.

The Transport Department fixed the fee for inspection of fitness of various classes of transport vehicles as given in **Table 6.3.14**.

**Table 6.3.14: Fee for inspection of fitness of various classes of transport vehicles**

| Sl. No. | Type of vehicles                     | Rates of inspection fee for grant or renewal of certificate of fitness (₹) |           |
|---------|--------------------------------------|----------------------------------------------------------------------------|-----------|
|         |                                      | Manual                                                                     | Automatic |
| 1       | Motorcycle                           | 200                                                                        | 400       |
| 2       | Three-wheeler or light Motor Vehicle | 400                                                                        | 600       |
| 3       | Medium or Heavy Motor Vehicle        | 600                                                                        | 1,000     |

The Transport Department had fixed the rates of grant or renewal of fitness certificates for all motor vehicles to be ₹ 200 per vehicle. An additional fee of ₹ 50 for each day of delay after expiry of certificate of fitness shall be levied.

Using vehicles without a valid fitness certificate is liable to a penalty of ₹ 5,000, effective from 01 September 2019.

Scrutiny of the VAHAN database showed that fitness in respect of 14,416 transport vehicles registered in the State had expired as on 31 March 2024.

Considering a minimum of ₹ 400 inspection fee<sup>174</sup>, an amount of ₹ 57.66 lakh had not been realised from these vehicles as inspection fee due to non-conduct of the required fitness inspection. Further, ₹ 28.83 lakh could not be realised for grant/renewal of fitness certificates to these vehicles besides non-levy of ₹ 7.21 crore as penalty for plying of vehicles without valid fitness certificates. The delay in obtaining valid fitness certificates by the defaulters ranged between 01 and 1826 days (more than 5 years), hence, an additional fee @ ₹ 50 per day of delay in obtaining the fitness certificate should also be levied, which stands at ₹ 71.67 crore as of March 2024.

Out of 14,416 vehicles, 3,255 defaulters fell under the jurisdiction of three test-checked DTOs as detailed below:

**Table 6.3.15: Non-levy of fees related to issue of FC in the three test-checked DTOs**

(Amount in ₹)

| (Amount in ₹) |                   |                                    |                 |                |                             |             |                                                                                  |
|---------------|-------------------|------------------------------------|-----------------|----------------|-----------------------------|-------------|----------------------------------------------------------------------------------|
| Sl. No.       | Test-checked DTOs | Vehicle Class                      | No. of vehicles | Inspection Fee | Fee for grant/renewal of FC | Penalty     | Additional fee of ₹50 per day of delay in obtaining valid FC up to 31 March 2024 |
| 1             | Khliehriat        | Bus/ Omni Bus                      | 03              | 1,200          | 600                         | 15,000      | 2,01,750                                                                         |
|               |                   | Goods Carrier                      | 397             | 1,58,800       | 79,400                      | 19,85,000   | 1,75,78,200                                                                      |
|               |                   | Maxi/Motor Cab                     | 113             | 45,200         | 22,600                      | 5,65,000    | 42,31,450                                                                        |
| 2             | Mawkyrwat         | Bus                                | 01              | 400            | 200                         | 5,000       | 61,000                                                                           |
|               |                   | Goods Carrier                      | 142             | 56,800         | 28,400                      | 7,10,000    | 41,90,650                                                                        |
|               |                   | Maxi/Motor Cab                     | 74              | 29,600         | 14,800                      | 3,70,000    | 29,80,750                                                                        |
| 3             | Tura              | Bus                                | 130             | 52,000         | 26,000                      | 6,50,000    | 70,00,450                                                                        |
|               |                   | Goods Carrier                      | 1,018           | 4,07,200       | 2,03,600                    | 50,90,000   | 4,95,47,100                                                                      |
|               |                   | Maxi/Motor Cab                     | 92              | 36,800         | 18,400                      | 4,60,000    | 49,99,350                                                                        |
|               |                   | Three Wheelers (Goods & Passenger) | 1,283           | 5,13,200       | 2,56,600                    | 64,15,000   | 8,16,20,200                                                                      |
|               |                   | Other vehicles <sup>175</sup>      | 02              | 800            | 400                         | 10,000      | 1,75,700                                                                         |
| Total         |                   |                                    | 3,255           | 13,02,000      | 6,51,000                    | 1,62,75,000 | 17,25,86,600                                                                     |

Out of the 3,255 cases mentioned above, a test check of 60 vehicles using the VAHAN portal's vehicle history showed the following:

- Three vehicle owners have renewed their FCs and fine amounting to ₹ 2.00 lakh has also been paid.
- In 46 cases, FCs have not been renewed till date (April 2025).
- Data inconsistencies were noticed in 10 cases, viz., in four cases it was seen that validity of FC was given for two years even though the vehicles were not new transport vehicles, and in six cases the date of validity of the FCs in the data were not as per the latest tests/payments made by the vehicle owners.

Despite the availability of the details of the defaulters in the VAHAN database, the Department failed to ensure renewal of fitness certificates. This also indicated that road safety and

<sup>174</sup> Since the data does not show if the vehicles are light, medium or heavy motor vehicles, the exact rates cannot be applied. There are no motor cycles in the database, hence, minimum of ₹ 400 has been considered.

<sup>175</sup> Private Service vehicle and trailer (commercial).



regulatory compliance were compromised. Hence, the Department should ensure that the database maintained is correct and kept updated. Further, the Department should take necessary steps to recover the inspection fee of ₹ 57.66 lakh, calculated at the minimum rate of ₹ 400, renewal fee of ₹ 28.83 lakh along with penalty of ₹ 78.86 crore<sup>176</sup>.

Based on the VAHAN database provided by the Department, audit observed inconsistencies in the levy of MV tax in 6,651 cases involving transport vehicles where owners could choose to pay tax quarterly or annually. MV tax was levied for periods ranging from one day to over 18 years. In the absence of any rule, Audit could not ascertain how the Department determined the tax amount for periods shorter/greater than four months or shorter/greater than one year.

During exit meeting (March 2025), the Department assured that details of fines and fees due and actually collected for Fitness Certificates would be furnished.

***Recommendations: The Department may:***

- (i) issue demand notices to the vehicle owners for non-payment of all motor vehicle taxes and fees.*
- (ii) share the details of defaulting vehicle owners with the Enforcement authorities as well as the Police Department to enforce the penal provisions and recovery of dues.*

#### **6.3.8.15 Loss of revenue due to short/non-payment of rates of fixing of HSRP**

High-Security Registration Plates (HSRP) in India are specialised license plates that are designed to enhance the security of vehicle registration and reduce vehicle-related crimes such as theft and fraud. HSRPs have security features like holograms, laser-etched codes, and unique identification numbers that make them difficult to tamper with or replace or easier for law enforcement to identify vehicles involved in illegal activities, traffic violations and to locate stolen vehicles.

Section 4 (xc) of the Motor Vehicles (New High Security Registration Plates) Order, 2001 stipulates that all the State Governments should take action to complete the process of implementation of the HSRPs on or before 31 October 2006 in case of newly registered vehicles, and thereafter within a period of two years for already registered vehicles. As per GoM Notification dated 21 April 2017, the rates of HSRP was fixed at ₹ 599 for two-wheelers, ₹ 999 for three-wheelers, and ₹ 1,458 for LMV/passenger car and medium/heavy commercial vehicles/trailer/combination. The rates for HSRP fixation were revised from November 2018 as follows:

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<sup>176</sup> ₹ 7.21 crore + ₹ 71.67 crore *minus* ₹ 2.00 lakh (amount paid in the three test-checked cases).

Table 6.3.16: Revised rates for HSNP

| Sl. No. | Types for vehicles | Rate for new HSPR | Rate for HSPR (vehicles coming for complete replacement) |
|---------|--------------------|-------------------|----------------------------------------------------------|
| 1       | Four wheelers      | 1,629             | 2,443.50                                                 |
| 2       | 2 wheelers         | 669               | 1,003.50                                                 |
| 3       | 3 Wheelers         | 1,116             | 1,674                                                    |
| 4       | Tractor            | 1,288             | 1,930                                                    |
| 5       | Trailer            | 671               | 1,008                                                    |

Source: Transport Department website.

Scrutiny of the VAHAN database showed that 1,65,878 vehicles registered in Meghalaya were affixed with High Security Registration Plates (HSRPs) as on 31 March 2024. Of these, only 33,370 vehicle owners were charged with the correct rates. A total of 180 owners short-paid the prescribed rates, resulting in a revenue loss of ₹ 0.93 lakh and 5,907 vehicle owners were charged in excess of the prescribed rates amounting to ₹ 10.22 lakh, causing undue financial burden on the vehicle owners.

For the remaining 1,26,421 vehicles, the amount charged was not mentioned in the database. Of these, 1,26,405 had replaced both HSRP and ₹14.38 crore was leviable but since ‘zero’ was entered in the database, audit could not ascertain if the correct amount was levied. Moreover, 16 vehicles had replaced only the front/rear HSRP, though in the database no amount charged was mentioned, audit observed that the Department had not fixed any rate for replacement of only one side of the plate.

Out of 1,65,878 vehicles, 31,565 vehicles fell under the jurisdiction of three test-checked DTOs as detailed in **Table 6.3.17**.

Table 6.3.17: Discrepancy in payment of HSRP fixation fees in the three test-checked DTOs

|         |                   |                |                 | (Amount in ₹) |
|---------|-------------------|----------------|-----------------|---------------|
| Sl. No. | Test-checked DTOs | Particular     | No. of vehicles | Amount        |
| 1       | Khliehriat        | Correct amount | 364             | -             |
|         |                   | Non-levy       | 4,696           | 72,47,948     |
|         |                   | Excess levy    | 20              | 7,433         |
| 2       | Mawkyrwat         | Correct amount | 165             | -             |
|         |                   | Non-levy       | 1,204           | 16,93,524     |
|         |                   | Short levy     | 02              | 1,707         |
|         |                   | Excess levy    | 20              | 5,746         |
| 3       | Tura              | Correct amount | 1,753           | -             |
|         |                   | Non-levy       | 23,307          | 2,20,86,471   |
|         |                   | Short levy     | 05              | 2,594         |
|         |                   | Excess levy    | 29              | 12,322        |
|         | Total             | -              | 31,565          | -             |

Out of the 31,565 vehicles mentioned above, test check of 60 vehicles using the VAHAN portal's HSRP Report (Registration Wise) showed that the amount paid by the owners has not been entered into the system even for those cases where payment had been made as featured in the database furnished to Audit. Hence Audit could not verify the accuracy of the payments made.

Audit found significant lapses in the collection of HSRP fees in Meghalaya. Out of 1,65,878 vehicles with HSRPs, many were charged incorrectly or had no recorded payment data, leading to under-collection, overcharging of owners, and unverified revenue of over ₹14 crore. These issues point to poor rate enforcement, weak data management in the VAHAN system, and inconsistent practices across DTOs, undermining both revenue integrity and public trust.

Efforts may be initiated to recover the short-levied HSRP fixation fee of ₹ 0.93 lakh from 180 vehicle owners and to refund the excess amount of ₹ 10.22 lakh collected from 5,907 vehicle owners. Additionally, the Department should review the 1,26,421 cases where a 'zero' fee was recorded, take appropriate action to levy charges where applicable, and update the database accordingly.

During exit meeting (March 2025), while accepting the audit observation, the Department cited constraints in implementing HSRP and added that the issue would be thoroughly examined and reply would be furnished.

***Recommendation:*** *The Department should fix the rates for all types of HSRP fixation and sensitise the staff of the DTOs to charge the vehicle owners with the correct rates.*

#### **6.3.8.16 Non-receipt of bank drafts sent for revalidation**

Section 88 of the MV Act, 1988 stipulated that a permit granted in any one State shall not be valid in any other State unless countersigned by the State Transport Authority of that other State. The State Transport Authority (STA), Meghalaya is responsible for issue of National, inter-State and inter-District permits for commercial vehicles on payment of permit fees. The STA, Meghalaya received several bank drafts from STA, Assam for renewal of Inter-State permits.

Audit observed that 1,632 bank drafts amounting to ₹ 67.87 lakh received from STA, Assam pertaining to the period 2019-20 to 2023-24 on various dates for renewal of Inter-State permit were returned back to the STA, Assam for revalidation. This indicates that the DTOs failed to deposit the bank drafts within the validity period which points towards a lackadaisical attitude of the Department. Though the draft were returned to STA, Assam for revalidation, the bank drafts were neither received back after re-validation, nor did the STA, Meghalaya initiate any follow up action to get back the revalidated bank drafts. Thus, revenue of ₹ 67.87 lakh on renewal fees for Inter-State permits were yet to be realised till March 2024.

As a result, the renewal of corresponding Inter-State permits likely remained pending, affecting service delivery and revenue collection.

During exit meeting (March 2025), the State Government/Department acknowledged the issue and stated that banks refused to accept lapsed bank drafts received from STA Assam. The Department would take appropriate action and request STA Assam to issue valid drafts. Further, the CoT stated (May 2025) that a request for issuing fresh drafts had been forwarded to the STA, Assam (February 2025).

**Recommendation:** *The Department may fix responsibility on the officials who failed to carry out their duties of depositing the bank drafts within the validity period and take necessary actions to recover the amount from STA, Assam.*

**Conclusion:** Audit revealed systemic weaknesses in the Transport Department's management of revenue collection in Meghalaya. Serious lapses were observed in assessing, levying, and collecting motor vehicle taxes, permit fees, fitness fees, and High Security Registration Plate charges. Issues included widespread tax arrears, incorrect fee application, non-renewal of permits, uncollected fitness fees and penalties, and failure to deposit bank drafts on time. These failures reflect poor enforcement, data management, and coordination, resulting in significant revenue loss and undermining the State's ability to regulate transport operations effectively.

**Audit Objective 4:** *Whether enforcement activities were effectively conducted by RTOs to ensure compliance with the motor vehicles Acts/Rules with adequate follow up to deter violations.*

#### 6.3.8.17 Enforcement Activities by Transport Department

Enforcement Inspectors (EIs) of the Transport Department have a range of responsibilities and enforcement duties<sup>177</sup> aimed at ensuring compliance with motor vehicle laws, regulations, and road safety standards. Enforcement module was one of the main module of the VAHAN application introduced by GoI.

Audit observed that as on September 2024, the Enforcement module was yet to be implemented by Transport Department. The Department stated (August 2024) that the data relating to E-Challans issued for traffic violations and other offenses along with fines and penalties imposed from vehicle owners is currently available with the Home Police Department.

Analysis of the VAHAN database showed that 2,36,065 vehicles registered in the State were in default as on 31 March 2024, due to reasons such as non-payment of tax, expired fitness and permits, lack of pollution certificates, and expired insurance. The details are summarised in **Table 6.3.18**.

<sup>177</sup>Checking Vehicle Documents, Enforcement of Road Safety Rules, Inspection of Vehicle Permits, Imposing Fines for Violations, Ensuring Compliance with HSRP Regulations, Overseeing Pollution Control, Seizing Non-Compliant Vehicles, Weighbridge Operations, Reporting and Record-Keeping, Collaboration with Police and Other Agencies, Vehicle Fitness Testing, Enforcing Overloading Rules, Checking for Expired Insurance and Tax Defaulters and Public Safety and Awareness Campaigns.

**Table 6.3.18: Details of penalties not checked by EIs**

| Sl. No.      | Particulars              | No. of vehicles       | Sections of penalty as per MV Act, 1988 | Minimum Rate of penalty (₹) | Amount of penalty (₹ in crore) |
|--------------|--------------------------|-----------------------|-----------------------------------------|-----------------------------|--------------------------------|
| 1            | Tax Defaulters           | 65,354 <sup>178</sup> | Section 192                             | 5,000                       | 32.68                          |
| 2            | Expired Fitness          | 14,416                | Section 192                             | 5,000                       | 7.21 <sup>179</sup>            |
| 3            | Expired Permit           | 13,868                | Section 192A                            | 10,000                      | 13.87 <sup>180</sup>           |
| 4            | No pollution certificate | 2,807                 | Section 190 (2)                         | 10,000                      | 2.81                           |
| 5            | Expired Insurance        | 1,39,620              | Section 196                             | 2,000                       | 27.92                          |
| <b>Total</b> |                          | <b>2,36,065</b>       | <b>-</b>                                | <b>-</b>                    | <b>84.49</b>                   |

Source: VAHAN database.

The data indicates a significant lapse of enforcement activities in the State which could be attributed to non-implementation of the Enforcement Module. Further, all Enforcement Inspectors (EIs) were being posted only at the weighbridges (reference **Paragraph 6.3.8.25**) and were not engaged in enforcement activities at other strategic checkpoints. Their role at the weighbridges was restricted to inspecting trucks, while essential enforcement duties such as verifying expired permits, fitness and insurance certificates, and pollution certificates were neglected across the rest of the State.

This lack of field enforcement led to a failure in identifying and penalising defaulting vehicles, resulting in a loss of revenue to the State Exchequer amounting to ₹ 84.49 crore besides compromising road safety compliance.

During exit meeting (March 2025), the Department assured to look into the matter and furnish reply. Further, the CoT stated (May 2025) that the VAHAN Enforcement module was yet to be implemented. Efforts will be made to enhance enforcement and recover outstanding dues.

**Recommendation:** Enforcement module of VAHAN application should be implemented in order to improve transparency in collection of fees and fines, which will also increase the overall efficiency of enforcement actions. A rotational duty system for EIs should be put in place to periodically assign them to different areas, including weighbridges, road checkpoints, and mobile enforcement units to ensure comprehensive enforcement coverage across the State.

#### **6.3.8.18 Failure of Traffic Police to detect expired documents**

E-Challan is a Digital Traffic Enforcement Solution introduced to modernise and streamline traffic enforcement in Meghalaya. It enables traffic police to issue digital challans using handheld devices for on-the-spot traffic violations. The system was officially launched on 02 March 2021, initially within the jurisdiction of the Shillong Traffic Police, with plans for expansion to other districts. The Traffic Police Department had been engaged for checking of vehicles for enforcement of MV Act, 1988 and Central Motor Vehicle Rules, 1989.

<sup>178</sup> 61,037 vehicles defaulted in MV Tax + 4,317 vehicles defaulted in Goods & Passenger Tax.

<sup>179</sup> Also mentioned in Paragraph 6.3.8.14 of this Report.

<sup>180</sup> Also mentioned in Paragraph 6.3.8.13 of this Report.

As per Section 56 of MV Act, 1988, a transport vehicle shall not be deemed to be validly registered unless it carries a certificate of fitness in such form containing such particulars and information as may be prescribed by the Central Government, issued by the prescribed authority, or by an authorised testing station<sup>181</sup>.

As per Section 192 of the MV Act, the vehicles owner with expired fitness were liable to pay minimum fine of ₹ 5,000 per vehicle. Further, as per Section 190(2), vehicle owners violating air and noise pollution were liable to pay penalty of ₹10,000 per vehicle.

Audit noticed that during the period 2021-22<sup>182</sup> to 2023-24, the Traffic Police had checked 76,227 vehicles and recovered an amount of ₹ 8.51 crore for different traffic violations like general offenses, driving without licenses, drunken driving, etc.

Scrutiny of the E-Challan report showed that out of the 76,227 vehicles held for various offences, 1,425 of these vehicles were operating with expired fitness certificates. However, the Traffic Police penalised only 136 vehicles for expired FCs out of 1,425, which indicates that 1,289 vehicles were neither penalised nor directed to go for fitness tests of their vehicles. Hence, fitness fine amounting to ₹ 0.64 crore<sup>183</sup> liable to be levied by the Traffic Police on 1,289 vehicles was not levied. Audit further observed that the Traffic Police failed to check or detect expired Pollution certificates of 2,807 vehicles. Consequently, an amount of ₹ 2.81 crore<sup>184</sup> was not recovered as required under the Rules. Hence, a total of ₹ 3.45 crore was not levied from 4,096 defaulters. This also pointed towards lack of coordination between the Transport Department and the Police Department.

During exit meeting (March 2025), the Department assured to examine the issue and furnish reply. Further, the CoT stated (May 2025) that the matter would be taken up with Police Department to recover all types of dues from vehicle owners during checking of vehicles by Traffic Police.

**Recommendation:** *The Transport and Police Departments should strengthen coordination by devising a mechanism for sharing real-time data offences caught on roads, to ensure prompt action following vehicle checks. Strengthened inter-departmental coordination will not only improve compliance but also enhance revenue collection for the State.*

#### 6.3.8.19 Setting up of Emission Testing Stations

Section 56 of the Motor Vehicle (MV) Act, 1988 read with Rules 62 and 115 of the Central Motor Vehicle Rules (CMVR), 1989 provided for all vehicles to obtain a fitness certificate, which is to be renewed after two years in case of new vehicles, only after conducting certain tests including exhaust emission tests for pollution control.

<sup>181</sup>Section 56 (2) of the Motor Vehicle Amendment Act, 2019 stipulated that the authorised testing station means any facility, including automated testing facilities, authorised by the State Government, where fitness testing may be conducted in accordance with the rules made by the Central Government for recognition, regulation and control of such stations.

<sup>182</sup> E-challan of Police Department had been implemented w.e.f. March 2021.

<sup>183</sup> 1,289 vehicles x ₹ 5000/-.

<sup>184</sup> 2,807 vehicles x ₹ 10,000/-.



As per Private Auto Emission Testing Stations (PAETS) Rules framed by GoM (April 2004) for setting up of Auto Emission Testing Stations (AETS), Pollution Under Control Certificates (PUCC) were issued by the licensees with a validity of six months on realisation of testing fees between ₹ 15 to ₹ 70 per vehicle which included commission and government dues.

Audit noticed that 24 pollution testing centres had been set in the State under nine DTOs out of which nine pollution testing centres<sup>185</sup> were not functioning. Pollution testing centres under three DTOs<sup>186</sup> were yet to be set up as of March 2024. This reflects inadequate planning and enforcement, undermining effective pollution control and compliance with emission standards in the State.

During exit meeting (March 2025), the Department stated that due to a limited number of pollution testing centres, especially in remote areas, vehicles operate without necessary PUCCs. The issue would be examined further, and reply would be furnished. Further, the CoT stated (May 2025) that the Department would address this issue to increase the number of Testing Centre.

#### **6.3.8.20 Road Safety**

The Supreme Court Committee on Road Safety (SCCRS) was constituted (April 2014) by the Hon'ble Supreme Court of India to oversee and monitor the implementation of road safety laws across the country, ensuring that road safety measures are strictly followed by States, Government Agencies and related bodies. In September 2018, 17 directions were issued by the SCCRS to the Transport Departments of all States/UTs for improvement of road safety in the State. The observations of SCCRS issued in July 2019 and the status of implementation (**Appendix 6.3.1**) furnished by CoT, Meghalaya was as given in **Table 6.3.19**.

**Table 6.3.19: Status of compliance to SCCRS directions as of March 2024**

| Sl. No. | Issues                                                | Directions of SCCRS                                                                                       | Status <sup>187</sup> |
|---------|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------|
| 1       | Annual targets for reduction of fatalities            | Notify annual accident/fatality reduction targets, prepare an action plan, and monitor its implementation | ✗<br>Not Complied     |
| 2       | District Road Safety Committees                       | State to set up District Road Safety Committees (DRSC) in all districts and hold quarterly meetings       | ✗<br>Not Complied     |
| 3       | Crash investigations                                  | To frame a scheme for carrying out an in-depth study on causes and analysis of motor vehicle accidents    | ✗<br>Not Complied     |
| 4       | Training to the staff of the Lead Agency              | Training to be imparted to the members of the Lead Agency                                                 | ✗<br>Not Complied     |
| 5       | Helmet wear, seat belt and use of mobile phone laws   | Set annual targets and strategies for enforcing helmet, seat belt, and mobile phone laws while driving    | ✗<br>Not Complied     |
| 6       | Highway Patrolling                                    | Acquire interceptors for use as first responders and to curb over-speeding                                | ✗<br>Not Complied     |
| 7       | Procurement of equipment to detect traffic violations | Conduct gap analysis to assess adequacy of equipment for road safety                                      | ✗<br>Not Complied     |

<sup>185</sup> Southwest Garo Hills, East Khasi Hills (3 Nos), East Garo Hills, West Khasi Hills (2 Nos), North Garo Hills and East Jaintia Hills.

<sup>186</sup> DTO Baghmara, DTO Mawkyrwat and DTO Mairang.

<sup>187</sup> As verified by Audit.



| Sl. No. | Issues                                                  | Directions of SCCRS                                                                                                        | Status <sup>187</sup>   |
|---------|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 8       | Training of personnel and maintenance of equipment      | Ensure personnel are trained to handle the equipment and maintenance/AMC arrangements for equipment exist in all districts | ✗<br>Not Complied       |
| 9       | Traffic Calming Measures                                | To monitor Traffic Calming Measures and ensure that the targets are achieved                                               | ✗<br>Not fully Complied |
| 10      | Crash Barriers                                          | Ensure crash barriers conform to IRC standards, replace non-compliant ones, and maintain them periodically                 | ✗<br>Not Complied       |
| 11      | Maintenance of bridges                                  | To appraise of the progress achieved from time to time                                                                     | ✗<br>Not Complied       |
| 12      | Audit of the roads most vulnerable to accidents         | To appraise of the progress achieved from time to time                                                                     | ✗<br>Not Complied       |
| 13      | Overloading of school buses and three wheelers          | Set annual targets for inspecting school transport vehicles and displaying student carrying capacity                       | ✗<br>Not Complied       |
| 14      | Driving of motorised vehicles by the under-age students | Take legal action against owners allowing underage students to drive vehicles                                              | ✗<br>Not Complied       |
| 15      | Status of ambulances                                    | Assess adequacy of ambulances and paramedics; prepare time-bound plan to upgrade pre- and post-healthcare infrastructure   | ✗<br>Not Complied       |
| 16      | Mapping of ambulances                                   | To fix a timeline for mapping of all the ambulances in the State, both public and private                                  | ✗<br>Not Complied       |
| 17      | Publishing of Annual Accident Data                      | Record, analyse, and publish annual data and reports in book form for stakeholder awareness                                | ✗<br>Not Complied       |

From **Table 6.3.19**, it may be seen that the Transport Department had not complied with any of the directions given by SCCRS. Such non-compliance with the directions of the Committee pointed to laxity in ensuring various aspects of road safety measures by the Department.

Audit found that Meghalaya's Transport Department has failed to comply with most of the 17 directions issued by the Supreme Court Committee on Road Safety (SCCRS) since 2018. Key gaps include absence of crash investigation schemes, non-functional District Road Safety Committees, lack of staff training, failure to procure enforcement equipment, no progress on traffic calming targets, and missing plans for ambulance mapping and accident data publication. These persistent failures highlight systemic weaknesses in planning, monitoring, and enforcement, undermining the State's road safety objectives.

During exit meeting (March 2025), the Department stated that action had been taken, and publication of Motor Accident Data has been prepared. The State Government convened the Meghalaya State Road Safety Council, and other action plans would be uploaded on the Transport Department's website and shared with all concerned departments and the Ministry.

**Recommendation:** The Department should take action on all the directions of SCCRS in a time bound manner to ensure road safety in the State.

#### 6.3.8.21 Infrastructure for the enforcement activities

As per Section 184 of the MV Act, 1988, driving a motor vehicle at a speed or in a manner deemed dangerous to the public, and as per Section 185, driving or attempting to drive a motor vehicle under the influence of alcohol/drugs is punishable with imprisonment or fine or both. Further, as per Section 203 of the Act, *ibid*, a police officer or an authorised Motor Vehicles Department officer may require a person driving or attempting to drive a vehicle in a public place to provide breath samples for testing if there is reasonable suspicion of an offence under Section 185.

Audit noticed that the Enforcement Inspectors (EIs) were posted at different weighbridges for the checking of vehicles for the enforcement of MV Act and Rules. During JPV conducted on seven weighbridges (September 2024), Audit noticed that the essential infrastructures and equipment such as Government vehicles, body worn cameras, spaces in the weighbridges to retain seized vehicles, breath analysers, *etc.*, required for the enforcement activities were not provided in any of the sites, thus significantly hampering the effectiveness of enforcement activities. The absence of official vehicles to safely transport cash from weighbridges to the treasury involved risk of possible loss while handling cash.

Audit further noticed that lack of body-worn cameras, limited ability to document enforcement actions, impinged on the accountability for both officers and the public. Lack of designated spaces in weighbridges for retaining seized vehicles would cause illegal vehicles remaining on the roads and posed risks to public safety. Without breath analysers, the ability of the EIs to effectively detect and deter impaired driving is severely compromised.

This absence of essential equipment undermined effective enforcement of the Motor Vehicles Act, reduced accountability, compromised detection of impaired driving, and posed risks to public safety and revenue security.

During exit meeting (March 2025), the Department stated that essential infrastructure and equipment will be provided to support enforcement activities. The same response was furnished by the CoT (May 2025).

**Recommendation:** *The Transport Department may urgently equip all enforcement sites with government vehicles, body-worn cameras, breath analysers, and secure spaces for retaining seized vehicles to ensure effective, accountable enforcement of the Motor Vehicles Act and improve road safety compliance.*

#### 6.3.8.22 Stolen vehicles database not linked with VAHAN

As per Section 62 of the Motor Vehicle (MV) Act, 1988, the State Government may, if it thinks necessary, direct the Police Department to furnish returns regarding vehicles which have been stolen and stolen vehicles which have been recovered to the Transport Department.

As per information furnished by Police Department, 1,287 vehicles<sup>188</sup> were stolen during the period 2019-20 to 2023-24. However, details of stolen vehicles have not been transmitted to

<sup>188</sup> 177 stolen in 2019, 152 in 2020, 170 in 2021, 274 in 2022, 312 in 2023 and 202 in 2024.

Transport Department as required under Section 62 of the MV Act, 1988. As a result, the details of stolen vehicles have never been captured in the VAHAN database and RCs of stolen vehicles remained valid and active which can be used for fraudulent activities, including illegal sales of stolen vehicles or re-registration in other jurisdictions.

This indicated the need for better co-ordination between the Police Department and the Transport Department to ensure tracking of stolen vehicles effectively.

During exit meeting (March 2025), the Department stated that it will coordinate with the Police Department to upload and flag stolen vehicles in VAHAN which will prevent re-registration until the cases are solved. The same response was furnished by the CoT (May 2025).

**Recommendation:** *The Department may issue formal directive to the Police Department to share information on stolen vehicles regularly with the Transport Department to ensure compliance with Section 62 of the MV Act, 1988 and for proper tracking and recovery of the vehicles.*

#### 6.3.8.23 Lack of co-ordination with other Departments

Clause 9 of the Meghalaya installation, regulation, maintenance and operation of weighbridges (MIRMOW) Rules, 2009 stated that each weighbridge including private weighbridges which are permitted by the Government shall be supervised by an Enforcement Inspector who will check and ensure that no vehicle carries weight above the permissible limits.

Further, clause 10 of the Meghalaya installation, regulation, maintenance and operation of weighbridges (MIRMOW) Rules, 2015, the fees for weighment of different categories of Motor Vehicles shall be charged by the Licensees at the rate of ₹ 100 per Light Motor Vehicle, ₹ 150 per Medium Goods Vehicles and ₹ 200 per Heavy Good Vehicles. As per agreements entered with the Licensees, 50 *per cent* of the weighment fees are to be paid to the State Government. In order to charge the relevant weighment fee as fixed by the Government, all loaded trucks passing through the weighbridges should be weighted.

Audit noticed that many trucks were not checked and weighed at the weighbridges of Transport Department during the period 2019-20 to 2023-24. The number of vehicles checked by other Departments such as Mining and Geology Department and Land Custom at the same locations was as under:

**Table 6.3.20: Details of difference of no. of trucks as per records of different Departments**

| Sl. No. | Location             | Particulars                                                         | Name of District      | No. of trucks          |                     |                    | Difference |
|---------|----------------------|---------------------------------------------------------------------|-----------------------|------------------------|---------------------|--------------------|------------|
|         |                      |                                                                     |                       | As per Transport Dept. | As per Mining Dept. | As per Land Custom |            |
| 1       | Majai (Bholaganj)    | Weighing of trucks carrying minerals crossing international borders | East Khasi Hills      | 1,15,513               | 0                   | 3,91,016           | 2,75,503   |
| 2       | Borsora              |                                                                     | Southwest Khasi Hills | 41,938                 | 0                   | 3,05,993           | 2,64,055   |
| 3       | Amsarin (Dawki)      |                                                                     | West Jaintia Hills    | 1,64,360               | 0                   | 5,07,424           | 3,43,064   |
| 4       | Ratacherra (Umkiang) | Weighing of trucks carrying minerals crossing inter-state borders   | East Jaintia Hills    | 1,37,252               | 1,95,952            | 0                  | 58,700     |
| 5       | Bagli                |                                                                     | Southwest Khasi Hills | 52,915                 | 1,57,671            | 0                  | 1,04,756   |
| 6       | Cherragoan           |                                                                     | Southwest Khasi Hills | 42,975                 | 65,029              | 0                  | 22,054     |
| 7       | Dainadubi            |                                                                     | North Garo Hills      | 0                      | 8,893               | 0                  | 8,893      |
| Total   |                      |                                                                     |                       | 5,54,953               | 4,27,545            | 12,04,433          | 10,77,025  |

Source: As furnished by the Departments.

As can be seen from above that 10,77,025 trucks had avoided checking at the weighbridges of Transport Department. This has resulted in loss of revenue of ₹ 10.77 crore<sup>189</sup> to the State Exchequer due to non-collection of weighment fees. This indicated the need for conversion of existing check-gates into integrated check-gates in order to have better co-ordinations between the Transport Department and other relevant departments for effective enforcement of MV Act and improvement revenue collection.

In reply, the CoT stated (November 2024) that the main reason for the difference of number of trucks reported by other Departments and number of trucks reported by Transport Department were by-passing of the weighbridges of Transport Department by taking other alternative routes, plying at night by-passed the weighbridges of Transport Department as weighbridges of Transport Department were closed at night.

During exit meeting (March 2025), the Department stated that the deficiencies were due to a shortage of Enforcement Inspectors and inadequate security equipment, which hindered effective checking of trucks, some of which may ply without valid number plates and may escape Department weighbridge. The same response was furnished by the CoT (May 2025).

**Recommendation:** The Department should consider conversion of all check-gates to integrated check-gates in order to have integration of the Transport Department, Mining & Geology Department, and Land Customs databases to prevent trucks from bypassing weighbridges.

<sup>189</sup> 10,77,025 trucks x ₹ 200 per truck = ₹ 21.54 crore x 50 per cent = ₹ 10.77 crore.

**Conclusion:** Audit revealed major shortcomings in the Transport Department's enforcement of Motor Vehicles Act provisions in Meghalaya. Key failures included non-implementation of the VAHAN Enforcement Module, poor field enforcement beyond weighbridges, limited detection of expired documents by Traffic Police, inadequate functioning of emission testing stations, and persistent non-compliance with Supreme Court Committee directions on road safety. Coordination between the Transport and Police Departments was weak, data sharing was poor (including for stolen vehicles), and significant revenue losses arose from unmonitored weighbridge operations and trucks bypassing checks. These systemic enforcement gaps undermine road safety, regulatory compliance, and the State's revenue collection.

**Audit Objective 5:** *Whether RTOs have been provided with required manpower, equipment, and other resources to discharge the mandate as also to ensure public service delivery in a transparent and efficient manner.*

Transport Department is a revenue earning Department and enforces the provisions of the MV Act and rules which governed the movement of vehicles. Adequate manpower and proper infrastructure are essential for discharge all its core functions effectively. Audit observations on the above are discussed in the succeeding paragraphs.

#### 6.3.8.24 Inadequate manpower

The details of sanctioned strength and men-in-position of the Transport Department as of March 2024 are given below:

**Table 6.3.21: Sanction strength and men-in-position in the State**

| Sl. No.      | Type Manpower                                               | Sanctioned strength | Person-in-position | Shortage  |
|--------------|-------------------------------------------------------------|---------------------|--------------------|-----------|
| 1            | Motor vehicle Inspector (MVI)                               | 14                  | 10                 | 04        |
| 2            | Enforcement Inspector (EI)                                  | 21                  | 13                 | 08        |
| 3            | Enforcement Checker (EC)                                    | 47                  | 28                 | 19        |
| 4            | Upper Division Assistant (UDA)                              | 07                  | 05                 | 02        |
| 5            | Head Assistant (HA) / Assistant Enforcement Inspector (AEI) | 05                  | 04                 | 01        |
| 6            | Lower Division Assistant (LDA)                              | 26                  | 26                 | 0         |
| <b>Total</b> |                                                             | <b>120</b>          | <b>86</b>          | <b>34</b> |

Source: As furnished by the Department.

From **Table 6.3.21**, it is evident that the shortage of manpower as against the sanctioned strength was high in the cadres of MVI, EI, EC. This indicated the enforcement staff shortage would constitute major constraints in the face of increasing number of tax defaulters and vehicles operating with expired permits, fitness certificates, and pollution certificates, *etc.* This shortfall will not only weaken enforcement functions and adversely affect recovery of fines/dues. Additionally, processing of various vehicular related applications of vehicle owners and enforcing motor vehicle laws, handling accident cases, *etc.*, in a time bound manner will be difficult.

During exit meeting (March 2025), the Department stated that the MPSC's Enforcement Inspector exam results are pending due to a court case. In the case of MVI post, only three out of six posts were advertised, leaving staffing insufficient to manage 21 weighbridges with the current strength of 15 Enforcement Inspectors. The same response was furnished by the CoT (May 2025).

**Recommendation:** *The Department should make efforts to improve the position of person-in-position in alignment with the sanctioned strength in order to comply effectively with the provisions of the Acts/Rules.*

#### **6.3.8.25 Imbalanced allocation of manpower in weighbridges**

The Transport Department has not developed fixed norms for posting of Enforcement Inspectors in the weighbridges. The details of allotment of Enforcement Inspector (EI) in the weighbridges are given in **Appendix 6.3.2**.

Audit observed that four weighbridges, viz., Iew Syiem, Majai, Amsarin and Porlakait which generated revenue of ₹ 7.22 crore were managed by one EI while Porlakait weighbridge did not generate any revenue. Four weighbridges viz., Killing, Umling Entry, Umling Exit, Norbong, earning combined revenue of ₹ 12.62 crore were managed by one EI. However, two weighbridges viz., 8<sup>th</sup> Mile and Garampani weighbridges, with total revenue of ₹ 12.33 crore were managed by two EIs. At the same time, one weighbridge at Ratacherra with revenue earnings of ₹ 2.74 crore were managed by two EIs.

In contrast of the above, 10 weighbridges in Garo Hills, earning a total revenue of only ₹ 1.53 crore were manned by six EIs of which seven weighbridges did not generate any revenue during the entire period 2019-24.

Thus, due to lack of norms for deciding the postings of EIs in the weighbridges, some weighbridges with high traffic and revenue such as Iew Syiem, Majai, Amsarin, Killing, Umling (entry and exit), and 8th Mile, were under-staffed for effective performance of the functions. Whereas weighbridges with no traffic or revenue, such as Rongmil, Bajengdoba, Tongnapara, Garobada, Dhanua, Trikila and Chasingre, had higher number of EIs where the need for such level of EIs were not required. This indicated that the Department did not use its available human resources to the optimum level for better productivity.

In reply, the CoT stated (November 2024) that proper roster and rotation system will be implemented so that all Enforcement Inspectors can be rotated to perform required enforcement duties in the weighbridges and also for town duties.

During exit meeting (March 2025), the Department stated that the roster cannot be updated due to a pending Supreme Court case. Additionally, a case filed by some staff in the High Court that challenges promotion based on qualifications and demanding seniority-based promotion instead. The Department has contested this in the Supreme Court, citing rules that require prescribed qualifications for promotion. The same response was furnished by the CoT (May 2025).



**Recommendation:** *The Department should rationalise posting of EIs according to the workload, traffic volume and revenue generation to ensure optimal utilisation of enforcement capabilities to increase revenue collection and improve enforcement functions of the DTOs.*

#### 6.3.8.26 Lack of infrastructure

For the purpose of providing services such as issue of Learner licenses and Driving licences, registration of Vehicles, renewal of Registration Certificates, Renewal, Suspension and Cancellation of Fitness certificates and Tax matters as per MV Act and Rules, DTOs required infrastructure like building and other facilities for proper discharge of the functions.

In order to find out the position of availability of infrastructure in the three test-checked DTOs, Joint physical verification was conducted at DTO Mawkyrwat (July 2024), Khliehriat (August 2024) and Tura (September 2024). Audit observed that DTOs at Mawkyrwat and Khliehriat did not have their own buildings but rented cramped office spaces having safety issues in case of emergencies. The building of DTO Tura developed cracks and not maintained properly for conducive working environment. DTO at Mawkyrwat, Khliehriat, and Tura lacked sufficient space for learner's and driving license tests and even for vehicle fitness assessments. Further, the DTO, Tura did not have separate rooms for cashier to collect the fees from the public and who had to perform his duties inside the office chamber of the DTO.

Further, there is no designated spaces for the public to stand in queue for the payment of services rendered as the office chamber of the DTO was used by the cashier to collect fees/fines, etc., thus compromising on security of cash handling. None of the DTOs had government vehicles for enforcement functions which involved frequent movement for timely response or delivery of services.

Thus, the above infrastructure and facilities are basic requirement for proper functioning of the DTOs who have to perform enforcement functions and duties which involved public dealings.

During the exit meeting (March 2025), the Department stated that construction of office buildings is pending due to non-submission of detailed estimates by the DTOs. The matter is being pursued with DTOs, PWD (Buildings), and MGCCL. Upon completion, necessary infrastructure would be arranged. The same response was furnished by the CoT (May 2025).

**Conclusion:** Audit found that the Transport Department in Meghalaya faces significant constraints in effectively delivering services and enforcing the Motor Vehicles Act due to inadequate manpower, imbalanced staff deployment at weighbridges, and poor infrastructure in District Transport Offices (DTOs). High vacancies in critical enforcement positions, unequal allocation of staff relative to traffic volume and revenue potential, and lack of proper office buildings, space for tests, cash handling facilities, and official vehicles undermine the Department's ability to serve the public efficiently, enforce rules, and collect revenue reliably. Strengthening staffing and infrastructure is essential to ensure transparent, effective, and safe public service delivery.



### **6.3.9 Conclusion**

The Performance Audit highlighted operational inefficiencies, inadequate infrastructure and weak enforcement mechanisms in the Transport Department. Issuing licenses without the required tests and sooner than the mandatory 30 days interval between the learner's license and the driving license led to the possession of licenses by individuals who may not possess the necessary driving skills. Lack of monitoring of the Driving Schools led to violations of Rule 27 of Central Motor Vehicle Rules (CMVR), 1989. Moreover, missing vehicle details in VAHAN database indicated gaps in data entry, verification, and validation processes of the DTOs.

Registering of 854 vehicles with out-of-jurisdiction addresses is a violation of the MV Act whereas the non-registration of 522 vehicles with permanent registration not only resulted in revenue loss to the Government but was also in violation of the provision of the Act. Plying of 11,415 transport vehicles with expired permits and 12,746 transport vehicles with expired fitness certificates posed serious risks of public safety along with violations of MV Act and Rules. Further, the absence of designated testing grounds and Automated Testing Stations poses significant challenges in conducting practical driving tests and vehicle fitness inspections, which are vital for ensuring road safety. Due to delay in construction of the AIC centre, the primary purpose of automated vehicle inspections and environmental compliance had not been realised.

Audit findings showed a revenue loss of ₹ 166.15 crore to the State Exchequer due to non-levy of MV tax, short levy of registration fee and HSRP fitment fees, non-levy of permit and fitness related fees including non-levy of various fines. Additionally, non-receipt of bank drafts sent for revalidation to STA, Assam, resulted in a further loss of ₹ 0.68 crore. The lack of effective enforcement by the Transport and Police Department also led to non-imposition of penalties worth ₹ 87.94 crore and non-collection of weighment fees amounting to ₹ 10.77 crore.

The lack of infrastructure and resources for enforcement activities within the Transport Department hampered its effectiveness in compliance with regulations. The shortage of manpower in various roles within the Transport Department poses significant challenges to operational efficiency, enforcement activities, and public service delivery.

### 6.3.10 Summary of recommendations

- (i) *The Department may develop an SOP for service delivery, sensitise staff for compliance, and establish a monitoring mechanism to review adherence, identify lapses, and implement corrective actions across DTOs.*
- (ii) *Monitoring mechanism needs to be strengthened, and an SOP be prescribed clearly defining the duration of such inspections*
- (iii) *The Transport Department should mandate strict verification of owners' address proof during vehicle registration by implementing a standardised, auditable checklist for all DTOs, and should introduce periodic compliance audits to ensure registrations are made strictly within the jurisdiction as per Section 40 of the Motor Vehicles Act, 1988.*
- (iv) *The formulation of the vehicle scrapping policy for both Government and public vehicles including transport vehicle should be expedited. Once in place the same should be strictly adhered to by the Department.*
- (v) *The Department may sensitise and train the staff of DTOs on the statutory requirements related to inter-state vehicle transfers, including the mandatory procurement and verification of NOCs under Section 48 of the Motor Vehicles Act, 1988.*
- (vi) *The Department may conduct awareness programmes for taxi drivers, bus operators, truck associations, and tourist transport providers about the legal consequences of operating with expired permits and fitness.*
- (vii) *The Department must ensure that the AIC centre becomes fully operational within a defined timeline and is adequately staffed, maintained, and equipped to carry out inspection and certification as envisaged under the Act and Rules. This will not only contribute to safer roads and cleaner air but also boost State revenues through sustained operations of the testing centre.*
- (viii) *The Transport Department should rectify incomplete VAHAN records, automate fee calculation based on notified rates, recover short-levied amounts, refund excess collections, and strengthen internal controls to prevent recurrence.*
- (ix) *The Department may consider implementing a system for bulk SMS or WhatsApp notifications to remind vehicle owners of permit renewals, fitness tests, and other required actions related to vehicles on the state. This would improve compliance, strengthen enforcement, besides enhancing revenue collection for the State.*
- (x) *The Department may (i) issue demand notices to the vehicle owners for non-payment of all motor vehicle taxes and fees, and (ii) share the details of defaulting vehicle owners with the Enforcement authorities as well as the Police Department to enforce the penal provisions and recovery of dues.*

- (xi) *The Department should fix the rates for all types of HSRP fixation and sensitise the staff of the DTOs to charge the vehicle owners with the correct rates.*
- (xii) *The Department may fix responsibility on the officials who failed to carry out their duties of depositing the bank drafts within the validity period and take necessary actions to recover the amount from STA, Assam.*
- (xiii) *Enforcement module of VAHAN application should be implemented in order to improve transparency in collection of fees and fines, which will also increase the overall efficiency of enforcement actions. A rotational duty system for EIs should be put in place to periodically assign them to different areas, including weighbridges, road checkpoints, and mobile enforcement units to ensure comprehensive enforcement coverage across the State.*
- (xiv) *The Transport and Police Departments should strengthen coordination by devising a mechanism for sharing real-time data offences caught on roads, to ensure prompt action following vehicle checks. Strengthened inter-departmental coordination will not only improve compliance but also enhance revenue collection for the State.*
- (xv) *The Department should take action on all the directions of Supreme Court Committee on Road Safety (SCCRS) in a time bound manner to ensure road safety in the State.*
- (xvi) *The Transport Department may urgently equip all enforcement sites with government vehicles, body-worn cameras, breath analysers, and secure spaces for retaining seized vehicles to ensure effective, accountable enforcement of the Motor Vehicles Act and improve road safety compliance.*
- (xvii) *The Department may issue formal directive to the Police Department to share information on stolen vehicles regularly with the Transport Department to ensure compliance with Section 62 of the MV Act, 1988 and for proper tracking and recovery of the vehicles.*
- (xviii) *The Department should consider conversion of all check-gates to integrated check-gates in order to have integration of the Transport Department, Mining & Geology Department, and Land Customs databases to prevent trucks from bypassing weighbridges.*
- (xix) *The Department should make efforts to improve the position of person-in-position in alignment with the sanctioned strength in order to comply effectively with the provisions of the Acts/Rules.*

- (xx) *The Department should rationalise posting of EIs according to the workload, traffic volume and revenue generation to ensure optimal utilisation of enforcement capabilities to increase revenue collection and improve enforcement functions of the DTOs.*

**Shillong**

**The 04 June 2026**



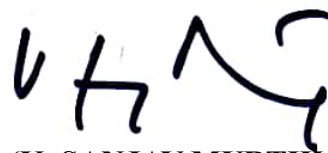
**(LHUNKHOTHANG HANGSING)**

**Principal Accountant General (Audit), Meghalaya**

*Countersigned*

**New Delhi**

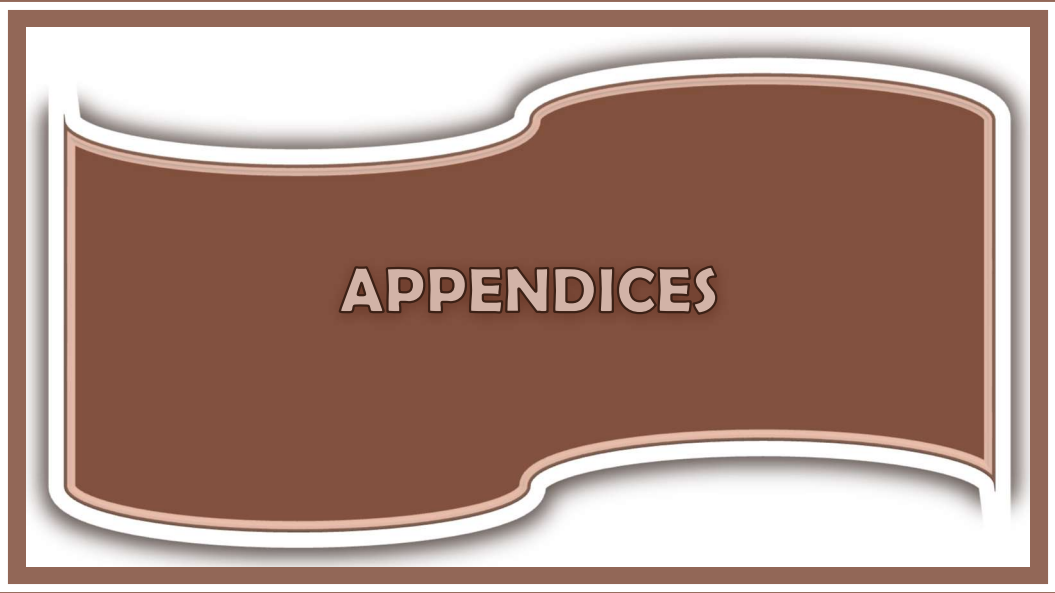
**The 15 June 2026**



**(K. SANJAY MURTHY)**

**Comptroller & Auditor General of India**





## APPENDICES





**Appendix 1.1**  
**Statement showing month-wise percentage of Return filing (GSTR-1 and GSTR-3B)**  
**during 2023-24.**  
**(Reference: Paragraph 1.2.2)**

| Month                 | GSTR 1         |               |                   | GSTR 3B        |               |                   |
|-----------------------|----------------|---------------|-------------------|----------------|---------------|-------------------|
|                       | Due for Filing | Returns filed | Filing percentage | Due for Filing | Returns filed | Filing percentage |
| <b>April 2023</b>     | 13,535         | 11,553        | <b>85.36</b>      | 13,535         | 11,368        | <b>83.99</b>      |
| <b>Ma 2023</b>        | 13,884         | 12,145        | <b>87.47</b>      | 13,884         | 11,942        | <b>86.01</b>      |
| <b>June 2023</b>      | 25,920         | 23,618        | <b>91.12</b>      | 25,920         | 23,232        | <b>89.63</b>      |
| <b>July 2023</b>      | 13,869         | 12,334        | <b>88.93</b>      | 13,869         | 12,156        | <b>87.65</b>      |
| <b>August 2023</b>    | 14,474         | 12,581        | <b>86.92</b>      | 14,474         | 12,364        | <b>85.42</b>      |
| <b>September 2023</b> | 27,035         | 24,078        | <b>89.06</b>      | 27,035         | 23,649        | <b>87.48</b>      |
| <b>October 2023</b>   | 14,053         | 12,369        | <b>88.02</b>      | 14,053         | 12,183        | <b>86.69</b>      |
| <b>November 2023</b>  | 14,372         | 12,452        | <b>86.64</b>      | 14,372         | 12,256        | <b>85.28</b>      |
| <b>December 2023</b>  | 27,267         | 25,339        | <b>92.93</b>      | 27,267         | 25,155        | <b>92.25</b>      |
| <b>January 2024</b>   | 14,007         | 12,381        | <b>88.39</b>      | 14,007         | 12,170        | <b>86.89</b>      |
| <b>February 2024</b>  | 14,398         | 12,506        | <b>86.86</b>      | 14,398         | 12,328        | <b>85.62</b>      |
| <b>March 2024</b>     | 28,180         | 23,948        | <b>84.98</b>      | 28,180         | 23,901        | <b>84.82</b>      |

**Appendix 1.2**  
**Trend of assessment and disposal**  
**(Reference: Paragraph 1.4)**

| Year    | Opening Balance | New cases due for assessment | Total cases due for assessment | Cases assessed/ disposed | % of disposal | Closing balance (arrears in assessment) |
|---------|-----------------|------------------------------|--------------------------------|--------------------------|---------------|-----------------------------------------|
| 2019-20 | 1,16,329        | 1,124                        | 1,17,453                       | 33,426                   | 28.46         | 84,027                                  |
| 2020-21 | 84,027          | 1,160                        | 85,187                         | 14,800                   | 17.37         | 70,387                                  |
| 2021-22 | 70,387          | 2,498                        | 72,885                         | 14,467                   | 19.85         | 58,418                                  |
| 2022-23 | 58,418          | 1,756                        | 60,174                         | 7,738                    | 12.86         | 52,436                                  |
| 2023-24 | 52,436          | 2,045                        | 54,481                         | 2,995                    | 5.50          | 51,486                                  |

**Appendix 2.3.1**  
**Key Problem Areas (KPAs)**  
**(Reference: Paragraph 2.3.5)**

| Sl. No. | KPAs                                                                                                                                   |
|---------|----------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Composition taxpayers generating EWBs for inter-State supplies                                                                         |
| 2       | Composition taxpayers generating EWBs for outward supplies exceeding threshold limit.                                                  |
| 3       | Taxpayers with only outward supplies supported by EWBs in any given year.                                                              |
| 4       | Taxpayers who effect disproportionate outward supplies compared to inward supply (EWBs supported) in any given year.                   |
| 5       | Taxpayers who had generated EWBs using duplicate invoices.                                                                             |
| 6       | Generation of EWBs by Nil Filers of Return.                                                                                            |
| 7       | Generation of EWBs by Returns Defaulters (Non-Filers).                                                                                 |
| 8       | Taxpayers who have generated EWBs after effective date of cancellation.                                                                |
| 9       | Taxpayers who have generated EWB whose registration was subsequently cancelled.                                                        |
| 10      | Taxpayers who had generated EWBs and had cancelled subsequently.                                                                       |
| 11      | Taxpayers who had generated EWBs and were subsequently rejected by the recipients.                                                     |
| 12      | Taxpayers who had generated disproportionate supplies supported by EWBs on the inward side compared to outward side in any given year. |
| 13      | Extension of EWBs by taxpayers.                                                                                                        |
| 14      | EWBs generated using risky vehicles i.e., 2 wheelers.                                                                                  |
| 15      | EWBs generated using theft vehicles.                                                                                                   |
| 16      | High value of EWBs in first 6 months of registration.                                                                                  |
| 17      | EWBs using invalid Pin codes.                                                                                                          |
| 18      | EWBs generated using suspended, scrapped, surrendered, and cancelled vehicles.                                                         |
| 19      | E-Way Bills generated by defaulter list of MCA.                                                                                        |
| 20      | EWBs generated by income tax defaulters.                                                                                               |
| 21      | EWBs generated by DGARM-identified/Other agencies-identified taxpayers.                                                                |
| 22      | EWBs generated by DGFT-blacklisted exporters.                                                                                          |

**Appendix 2.3.2**  
**Generation of EWBs by the taxpayers who had filed Nil Returns**  
**[Reference: Paragraph 2.3.8.1 (B)]**

| Sl. No.          | From GSTIN           | To GSTIN        | EWB No. & Dt.                      | Doc No. & Dt.    | Assess Val. (in ₹) | HSN Code | Tax (in ₹)    | Penalty (in ₹)  | Interest (in ₹) | Remarks/ Department's Rplies                         |
|------------------|----------------------|-----------------|------------------------------------|------------------|--------------------|----------|---------------|-----------------|-----------------|------------------------------------------------------|
|                  |                      |                 |                                    |                  |                    |          |               |                 |                 |                                                      |
| 1                |                      | 1xxxxxxxxxxxxxD | 851154079969 - 20/04/2021 18:45:00 | 259 - 17/04/2021 | 2,21,000           | 4401     | 11,050        | 11,050          | 1,727           |                                                      |
| 2                |                      | 1xxxxxxxxxxxxxD | 841154209576 - 21/04/2021 14:38:00 | 258 - 17/04/2021 | 1,70,000           | 4401     | 8,500         | 10,000          | 1,329           |                                                      |
| 3                |                      | 1xxxxxxxxxxxxx7 | 821153412603 - 16/04/2021 20:51:00 | 257 - 15/04/2021 | 1,70,000           | 4401     | 8,500         | 10,000          | 1,341           |                                                      |
| 4                |                      | 1xxxxxxxxxxxxxD | 801158375909 - 18/05/2021 14:06:00 | 265 - 17/05/2021 | 1,60,000           | 4401     | 8,000         | 10,000          | 1,251           |                                                      |
| 5                | 1xxxx xxxxx<br>xxxxX | 1xxxxxxxxxxxxxD | 891162716894 - 17/06/2021 19:23:00 | 267 - 16/06/2021 | 3,20,000           | 4401     | 16,000        | 16,000          | 2,028           | It was stated that notice in Form ASMT-10 was issued |
| 6                |                      | 1xxxxxxxxxxxxx7 | 891160387225 - 02/06/2021 21:45:00 | 266 - 01/06/2021 | 1,60,000           | 4401     | 8,000         | 10,000          | 907             |                                                      |
| 7                |                      | 1xxxxxxxxxxxxxD | 871167198075 - 13/07/2021 19:12:00 | 271 - 12/07/2021 | 4,32,600           | 4401     | 21,630        | 21,630          | 2453            |                                                      |
| 8                |                      | 1xxxxxxxxxxxxx6 | 891178350941 - 12/09/2021 18:24:00 | 276 - 11/09/2021 | 1,92,000           | 4401     | 9,600         | 10,000          | 805             |                                                      |
| 9                |                      | 1xxxxxxxxxxxxx6 | 851181237163 - 28/09/2021 18:37:00 | 277 - 27/09/2021 | 1,55,000           | 4401     | 7,750         | 10,000          | 589             |                                                      |
| <b>Sub-total</b> |                      |                 |                                    |                  | <b>19,80,600</b>   | <b>-</b> | <b>99,030</b> | <b>1,08,680</b> | <b>12,430</b>   |                                                      |

| Sl. No.   | From GSTIN           | To GSTIN                           | EWB No. & Dt.                      | Doc No. & Dt.        | Assess Val. (in ₹) | HSN Code | Tax      | Penalty  | Interest | Remarks/<br>Department's Rplies                      |
|-----------|----------------------|------------------------------------|------------------------------------|----------------------|--------------------|----------|----------|----------|----------|------------------------------------------------------|
|           |                      |                                    |                                    |                      |                    |          | (in ₹)   | (in ₹)   | (in ₹)   |                                                      |
| 10.       | 1xxxx xxxxx<br>xxxxX | URP                                | 851153623712 - 18/04/2021 09:36:00 | CH10719 - 17/04/2021 | 18,80,952          | 2106     | 94,048   | 94,048   | 14,702   | It was stated that notice in Form ASMT-10 was issued |
| 11.       |                      | URP                                | 851152311058 - 10/04/2021 19:13:00 | CH10714 - 09/04/2021 | 18,80,952          | 2106     | 94,048   | 94,048   | 15,073   |                                                      |
| 12.       |                      | URP                                | 891157700240 - 12/05/2021 21:08:00 | CH10751 - 12/05/2021 | 18,05,714          | 2106     | 90,286   | 90,286   | 14,337   |                                                      |
| 13.       |                      | URP                                | 891157344840 - 10/05/2021 17:22:00 | CH10743 - 10/05/2021 | 16,55,238          | 2106     | 82,762   | 82,762   | 13,224   |                                                      |
| 14.       |                      | URP                                | 841157549325 - 12/05/2021 00:31:00 | CH10750 - 12/05/2021 | 2,25,714           | 2106     | 11,286   | 11,286   | 1,792    |                                                      |
| 15.       |                      | URP                                | 811162225622 - 14/06/2021 23:48:00 | CH10797 - 14/06/2021 | 20,00,280          | 2106     | -        | -        |          |                                                      |
| 16.       |                      | URP                                | 871185186094 - 21/10/2021 21:13:00 | CH11022 - 21/10/2021 | 18,80,952          | 2106     | -        | -        |          |                                                      |
| 17.       |                      | URP                                | 851186188923 - 26/10/2021 23:03:00 | CH11023 - 26/10/2021 | 18,05,714          | 2106     | -        | -        |          |                                                      |
| 18.       |                      | URP                                | 881189338876 - 13/11/2021 01:40:00 | CH11025 - 12/11/2021 | 11,21,048          | 2106     | -        | -        |          |                                                      |
| 19.       |                      | URP                                | 891215101512 - 21/03/2022 19:56:00 | CH11074 - 21/03/2022 | 19,06,533          | 2106     | -        | -        |          |                                                      |
| 20.       | URP                  | 881215085594 - 21/03/2022 19:03:00 | CH11073 - 21/03/2022               | 19,03,524            | 2106               | -        | -        |          |          |                                                      |
| Sub-total |                      |                                    |                                    |                      | 1,80,66,621        | -        | 3,72,430 | 3,72,430 | 59,128   |                                                      |
| 21        | 1xxxx xxxxx<br>xxxx8 | 1xxxxxxxxxxxxxH                    | 811070528712 - 25/09/2019 17:12:00 | B-016 - 25/09/2019   | 69,065             | 1401     | 3,453    | 10,000   | 1,510    | No reply was provided.                               |

| Sl. No. | From GSTIN | To GSTIN         | EWB No. & Dt.                      | Doc No. & Dt.      | Assess Val. (in ₹) | HSN Code | Tax (in ₹) | Penalty (in ₹) | Interest (in ₹) | Remarks/ Department's Replies |
|---------|------------|------------------|------------------------------------|--------------------|--------------------|----------|------------|----------------|-----------------|-------------------------------|
|         |            |                  |                                    |                    |                    |          |            |                |                 |                               |
| 22      |            | 1xxxxxxxxxxxxxxH | 831069883363 - 21/09/2019 12:18:00 | B-004 - 21/09/2019 | 68,798             | 1401     | 3,440      | 10,000         | 1,512           |                               |
| 23      |            | 1xxxxxxxxxxxxxxH | 841070529389 - 25/09/2019 17:14:00 | B-017 - 25/09/2019 | 70,807             | 1401     | 3,540      | 10,000         | 1,548           |                               |
| 24      |            | 1xxxxxxxxxxxxxxH | 851070530751 - 25/09/2019 17:18:00 | B-020 - 25/09/2019 | 68,716             | 1401     | 3,436      | 10,000         | 1,503           |                               |
| 25      |            | 1xxxxxxxxxxxxxxH | 891070100262 - 23/09/2019 10:57:00 | B-013 - 23/09/2019 | 67,914             | 1401     | 3,396      | 10,000         | 1,489           |                               |
| 26      |            | 1xxxxxxxxxxxxxxH | 841069885698 - 21/09/2019 12:26:00 | G-009 - 21/09/2019 | 64,862             | 4401     | 3,243      | 10,000         | 1,425           |                               |
| 27      |            | 1xxxxxxxxxxxxxxH | 831069883714 - 21/09/2019 12:19:00 | B-005 - 21/09/2019 | 60,516             | 1401     | 3,026      | 10,000         | 1,330           |                               |
| 28      |            | 1xxxxxxxxxxxxxxH | 831069882865 - 21/09/2019 12:15:00 | B-002 - 21/09/2019 | 66,518             | 1401     | 3,326      | 10,000         | 1,461           |                               |
| 29      |            | 1xxxxxxxxxxxxxxH | 891069884249 - 21/09/2019 12:21:00 | B-006 - 21/09/2019 | 66,486             | 4401     | 3,324      | 10,000         | 1,461           |                               |
| 30      |            | 1xxxxxxxxxxxxxxH | 871069884706 - 21/09/2019 12:22:00 | B-007 - 21/09/2019 | 67,732             | 4401     | 3,387      | 10,000         | 1,488           |                               |
| 31      |            | 1xxxxxxxxxxxxxxH | 871069883112 - 21/09/2019 12:17:00 | B-003 - 21/09/2019 | 64,042             | 1401     | 3,202      | 10,000         | 1,407           |                               |
| 32      |            | 1xxxxxxxxxxxxxxH | 841070530282 - 25/09/2019 17:17:00 | B019 - 25/09/2019  | 66,748             | 1401     | 3,337      | 10,000         | 1,460           |                               |
| 33      |            | 1xxxxxxxxxxxxxxH | 841070100593 - 23/09/2019 10:59:00 | B-014 - 23/09/2019 | 65,149             | 1401     | 3,257      | 10,000         | 1,428           |                               |

| Sl. No.     | From GSTIN | To GSTIN        | EWB No. & Dt.                      | Doc No. & Dt.      | Assess Val. (in ₹) | HSN Code | Tax (in ₹) | Penalty (in ₹) | Interest (in ₹) | Remarks/ Department's Rplies |
|-------------|------------|-----------------|------------------------------------|--------------------|--------------------|----------|------------|----------------|-----------------|------------------------------|
|             |            |                 |                                    |                    |                    |          |            |                |                 |                              |
| 34          |            | 1xxxxxxxxxxxxxH | 831069885091 - 21/09/2019 12:23:00 | B-008 - 21/09/2019 | 62,361             | 4401     | 3,118      | 10,000         | 1,370           |                              |
| 35          |            | 1xxxxxxxxxxxxxH | 811069882476 - 21/09/2019 12:14:00 | B-001 - 21/09/2019 | 66,010             | 1401     | 3,301      | 10,000         | 1,450           |                              |
| 36          |            | 1xxxxxxxxxxxxxH | 871070529685 - 25/09/2019 17:15:00 | B-018 - 25/09/2019 | 65,149             | 1401     | 3,257      | 10,000         | 1,425           |                              |
| 37          |            | 1xxxxxxxxxxxxxH | 861070100106 - 23/09/2019 10:56:00 | B-012 - 23/09/2019 | 67,830             | 1401     | 3,392      | 10,000         | 1,487           |                              |
| 38          |            | 1xxxxxxxxxxxxxH | 861070099945 - 23/09/2019 10:55:00 | B-011 - 23/09/2019 | 67,788             | 1401     | 3,389      | 10,000         | 1,486           |                              |
| 39          |            | 1xxxxxxxxxxxxxH | 851069886032 - 21/09/2019 12:27:00 | B-10 - 21/09/2019  | 66,215             | 4401     | 3,311      | 10,000         | 1,455           |                              |
| 40          |            | 1xxxxxxxxxxxxxH | 811070100750 - 23/09/2019 11:00:00 | B-015 - 23/09/2019 | 67,158             | 1401     | 3,358      | 10,000         | 1,472           |                              |
| Sub-total   |            |                 |                                    |                    | 13,29,864          | -        | 66,493     | 2,00,000       | 29,167          |                              |
| Grand Total |            |                 |                                    |                    | 2,13,77,085        | -        | 5,37,953   | 6,81,110       | 1,00,725        |                              |

**Appendix 2.3.3**  
**Generation of multiple EWBs on the strength of same invoices**  
**[Reference: Paragraph 2.3.8.1 (E)]**

| Sl. No. | Consignor GSTIN         | EWB No.      | Date             | Taxable value<br>(in ₹) | Tax (in ₹) | Invoice No.    | Date             | Consignee GSTIN      | Remarks/<br>Department's<br>Replies                |
|---------|-------------------------|--------------|------------------|-------------------------|------------|----------------|------------------|----------------------|----------------------------------------------------|
| 1       |                         | 811003488058 | 15 April 2018    | 70,000                  | 11,500     | 53             | 15 April 2018    | 1xxxx xxxxx<br>xxxxY | It was informed that the taxpayer is non-existent. |
| 2       |                         | 841003492029 | 15 April 2018    | 70,000                  | 11,500     |                |                  | 1xxxx xxxxx<br>xxxxS |                                                    |
| 3       |                         | 861003492166 | 15 April 2018    | 70,000                  | 11,500     | 54             | 15 April 2018    | 1xxxx xxxxx<br>xxxxY |                                                    |
| 4       |                         | 891003488151 | 15 April 2018    | 70,000                  | 11,500     |                |                  | 1xxxx xxxxx<br>xxxxS |                                                    |
| 5       |                         | 801003488323 | 15 April 2018    | 70,000                  | 11,500     | 55             | 15 April 2018    | 1xxxx xxxxx<br>xxxxE |                                                    |
| 6       | 1xxxx<br>xxxxx<br>xxxxK | 881003492245 | 15 April 2018    | 70,000                  | 11,500     |                |                  | 1xxxx xxxxx<br>xxxxS |                                                    |
| 7       |                         | 821003430221 | 13 April 2018    | 47,700                  | 10,385     | 163            | 13 April 2018    | 1xxxx xxxxx<br>xxxxE |                                                    |
| 8       |                         | 861003428596 | 13 April 2018    | 47,700                  | 10,385     |                |                  | 1xxxx xxxxx<br>xxxxE |                                                    |
| 9       |                         | 811003501058 | 15 April 2018    | 31,500                  | 51,75      | 287            | 15 April 2018    | 1xxxx xxxxx<br>xxxx0 |                                                    |
| 10      |                         | 871003501072 | 15 April 2018    | 31,500                  | 51,75      |                |                  | 1xxxx xxxxx<br>xxxx0 |                                                    |
| 11      |                         | 831005673629 | 28 May 2018      | 31,500                  | 51,75      | 368            | 28 May 2018      | 1xxxx xxxxx<br>xxxx0 |                                                    |
| 12      |                         | 881005673749 | 28 May 2018      | 31,500                  | 51,75      |                |                  | 1xxxx xxxxx<br>xxxx0 |                                                    |
| 13      | 1xxxx<br>xxxxx<br>xxxx4 | 801004333840 | 03 May 2018      | 13,48,750               | 2,42,775   | 150            | 03 May 2018      | 1xxxx xxxxx<br>xxxxU | Taxpayer not aware of generating multiple EWBs.    |
| 14      |                         | 811004358523 | 04 May 2018      | 13,48,750               | 2,42,775   |                |                  | 1xxxx xxxxx<br>xxxx4 |                                                    |
| 15      |                         | 881007798516 | 15 June 2018     | 1,17,949                | 21,231     | 384            | 15 June 2018     | 1xxxx xxxxx<br>xxxx4 |                                                    |
| 16      |                         | 831008056968 | 18 June 2018     | 1,17,949                | 21,231     |                |                  | 1xxxx xxxxx<br>xxxx4 |                                                    |
| 17      | 1xxxx<br>xxxxx<br>xxxxJ | 831025661237 | 04 November 2018 | 18,09,122               | 3,25,642   | MSL/18-19/748  | 04 November 2018 | 1xxxx xxxxx<br>xxxxY | No reply was provided.                             |
| 18      |                         | 801025964603 | 07 November 2018 | 18,09,122               | 3,25,642   |                |                  | 1xxxx xxxxx<br>xxxxW |                                                    |
| 19      |                         | 811035217334 | 19 January 2019  | 13,04,629               | 2,34,833   | MSL/18-19/1043 | 19 January 2019  | 1xxxx xxxxx<br>xxxxW |                                                    |
| 20      |                         | 831035231426 | 19 January 2019  | 13,04,629               | 2,34,833   |                |                  | 1xxxx xxxxx<br>xxxxW |                                                    |
| 21      |                         | 821038648956 | 13 February 2019 | 8,55,430                | 1,53,977   | MSL/18-19/1164 | 13 February 2019 | 1xxxx xxxxx<br>xxxxW |                                                    |



| Sl. No. | Consignor GSTIN         | EWB No.      | Date             | Taxable value (in ₹) | Tax (in ₹) | Invoice No.      | Date             | Consignee GSTIN      | Remarks/ Department's Replies                                                                                                 |
|---------|-------------------------|--------------|------------------|----------------------|------------|------------------|------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------|
| 22      |                         | 821038700665 | 13 February 2019 | 8,55,430             | 1,53,977   |                  |                  |                      |                                                                                                                               |
| 23      |                         | 851038703043 | 13 February 2019 | 6,22,434             | 1,12,038   | MSL/18-19/1165   | 13 February 2019 |                      |                                                                                                                               |
| 24      |                         | 881038649931 | 13 February 2019 | 6,22,434             | 1,12,038   |                  |                  |                      |                                                                                                                               |
| 25      |                         | 801040321614 | 24 February 2019 | 14,83,111            | 2,66,960   | MSL/18-19/1227   | 24 February 2019 |                      |                                                                                                                               |
| 26      |                         | 891040401786 | 25 February 2019 | 14,83,111            | 2,66,960   |                  |                  |                      |                                                                                                                               |
| 27      |                         | 821003166467 | 07 April 2018    | 20,56,900            | 3,70,242   |                  |                  |                      | The taxpayer admitted to generating EWB on same invoice without cancelling the first one due to error in providing HSN code.. |
| 28      | lxxxx<br>xxxxx<br>xxxxL | 831003180965 | 07 April 2018    | 20,56,900            | 3,70,242   | PCA/004/18-19    | 06 April 2018    | 0xxxx xxxxx<br>xxxxl |                                                                                                                               |
| 29      | lxxxx<br>xxxxx<br>xxxxl | 821015897063 | 21 August 2018   | 23,32,890            | 4,19,920   | GST-0193         | 21 August 2018   | lxxxx xxxxx<br>xxxxU | No reply was provided                                                                                                         |
| 30      |                         | 831015896980 | 21 August 2018   | 23,32,890            | 4,19,920   |                  |                  |                      |                                                                                                                               |
| 31      | lxxxx<br>xxxxx<br>xxxxE | 841009886268 | 02 July 2018     | 21,96,651            | 3,95,397   | BH/MSLB/40/18-19 | 02 July 2018     | lxxxx xxxxx<br>xxxxF | No reply was provided.                                                                                                        |
| 32      |                         | 861009887072 | 02 July 2018     | 21,96,651            | 3,95,397   |                  |                  |                      |                                                                                                                               |
| 33      |                         | 881003342122 | 11 April 2018    | 4,61,440             | 83,059     | NPSB2B18-19/0102 | 11 April 2018    | lxxxx xxxxx<br>xxxxZ |                                                                                                                               |
| 34      |                         | 871003341928 | 11 April 2018    | 4,61,440             | 83,059     |                  |                  |                      |                                                                                                                               |
| 35      |                         | 871003712603 | 20 April 2018    | 13,41,124            | 2,41,402   | NPSB2B18-19/0177 | 20 April 2018    | lxxxx xxxxx<br>xxxxO |                                                                                                                               |
| 36      |                         | 891003712865 | 20 April 2018    | 13,41,124            | 2,41,402   |                  |                  |                      |                                                                                                                               |
| 37      | lxxxx<br>xxxxx<br>xxxx3 | 861003718129 | 20 April 2018    | 4,72,190             | 84,994     | NPSB2B18-19/0181 | 20 April 2018    | lxxxx xxxxx<br>xxxxZ |                                                                                                                               |
| 38      |                         | 841003717964 | 20 April 2018    | 4,72,190             | 84,994     |                  |                  |                      |                                                                                                                               |
| 39      |                         | 861003908717 | 24 April 2018    | 4,93,000             | 88,740     | NPSB2B18-19/0234 | 24 April 2018    | lxxxx xxxxx<br>xxxxW |                                                                                                                               |
| 40      |                         | 811003907904 | 24 April 2018    | 4,93,000             | 88,740     |                  |                  |                      |                                                                                                                               |
| 41      |                         | 811005584198 | 26 May 2018      | 92,722               | 16,690     | NPSB2B18-19/0570 | 26 May 2018      | lxxxx xxxxx<br>xxxx5 |                                                                                                                               |
| 42      |                         | 801005584067 | 26 May 2018      | 49,576               | 8,924      |                  |                  |                      |                                                                                                                               |
| 43      |                         | 841005119238 | 19 May 2018      | 4,69,651             | 84,537     | NPSB2B18-19/0494 | 19 May 2018      | lxxxx xxxxx          |                                                                                                                               |

| Sl. No. | Consignor GSTIN         | EWB No.      | Date              | Taxable value<br>(in ₹) |  | Tax (in ₹) | Invoice No.      | Date              | Consignee GSTIN      | Remarks/<br>Department's<br>Replies |
|---------|-------------------------|--------------|-------------------|-------------------------|--|------------|------------------|-------------------|----------------------|-------------------------------------|
| 44      |                         | 851005118254 | 19 May 2018       | 4,69,651                |  | 84,537     |                  |                   | xxxxZ                |                                     |
| 45      |                         | 881013005608 | 27 July 2018      | 4,03,107                |  | 72,559     | NPSB2B18-19/1281 | 27 July 2018      | lxxxx xxxxx<br>xxxxZ |                                     |
| 46      |                         | 881012972473 | 27 July 2018      | 5,42,052                |  | 97,569     |                  |                   | lxxxx xxxxx<br>xxxxD |                                     |
| 47      |                         | 801018390899 | 08 September 2018 | 7,57,295                |  | 1,36,313   | NPSB2B18-19/1874 | 08 September 2018 | lxxxx xxxxx<br>xxxxU |                                     |
| 48      |                         | 861018390897 | 08 September 2018 | 7,57,295                |  | 1,36,313   |                  |                   |                      |                                     |
| 49      |                         | 821018365046 | 08 September 2018 | 50,072                  |  | 9,013      | NPSB2B18-19/1869 | 08 September 2018 | lxxxx xxxxx<br>xxxxF |                                     |
| 50      |                         | 851018367054 | 08 September 2018 | 50,072                  |  | 9,013      |                  |                   |                      |                                     |
| 51      |                         | 821018379430 | 08 September 2018 | 10,36,800               |  | 1,86,624   | NPSB2B18-19/1870 | 08 September 2018 | lxxxx xxxxx<br>xxxxP |                                     |
| 52      |                         | 851018379426 | 08 September 2018 | 10,36,800               |  | 1,86,624   |                  |                   |                      |                                     |
| 53      |                         | 821018402314 | 08 September 2018 | 10,36,800               |  | 1,86,624   | NPSB2B18-19/1878 | 08 September 2018 | lxxxx xxxxx<br>xxxxP |                                     |
| 54      |                         | 891018402315 | 08 September 2018 | 10,36,800               |  | 1,86,624   |                  |                   |                      |                                     |
| 55      |                         | 831018270248 | 07 September 2018 | 6,65,390                |  | 1,19,770   | NPSB2B18-19/1862 | 07 September 2018 | lxxxx xxxxx<br>xxxxT |                                     |
| 56      |                         | 871018270208 | 07 September 2018 | 6,65,390                |  | 1,19,770   |                  |                   |                      |                                     |
| 57      |                         | 851018264544 | 07 September 2018 | 8,18,597                |  | 1,47,348   | NPSB2C18-19/0455 | 07 September 2018 | URP                  |                                     |
| 58      |                         | 861018264547 | 07 September 2018 | 818597                  |  | 1,47,348   |                  |                   |                      |                                     |
| 59      |                         | 881025837060 | 05 November 2018  | 5,27,051                |  | 94,869     | NPSB2B18-19/2572 | 05 November 2018  | lxxxx xxxxx<br>xxxx4 |                                     |
| 60      |                         | 821025837059 | 05 November 2018  | 5,27,051                |  | 94,869     |                  |                   |                      |                                     |
| 61      | lxxxx<br>xxxxx<br>xxxxI | 851026575214 | 13 November 2018  | 1,73,900                |  | 20,868     | S-0000338        | 16 July 2018      | lxxxx xxxxx<br>xxxx2 | No reply was<br>provided.           |
| 62      |                         | 881026528741 | 13 November 2018  | 1,73,900                |  | 20,868     |                  |                   |                      |                                     |
| 63      | lxxxx<br>xxxxx<br>xxxxB | 821005198471 | 02 May 2018       | 7,58,169                |  | 1,36,471   | ARMG1819/187     | 20 May 2018       | lxxxx xxxxx<br>xxxxJ | No reply was<br>provided.           |
| 64      |                         | 851005198540 | 02 May 2018       | 7,58,169                |  | 1,36,471   |                  |                   |                      |                                     |
| 65      | lxxxx<br>xxxxx<br>xxxx6 | 841003363725 | 12 April 2018     | 19,110                  |  | 3,440      | 53               | 16 April 2018     | lxxxx xxxxx<br>xxxxG | No reply was<br>provided.           |
| 66      |                         | 881003363800 | 12 April 2018     | 19,110                  |  | 3,440      |                  |                   |                      |                                     |
| 67      |                         | 821017988828 | 05 September 2018 | 1,67,700                |  | 30,186     | 554              | 05 September      | lxxxx xxxxx          |                                     |

| Sl. No. | Consignor GSTIN | EWB No.      | Date              | Taxable value (in ₹) | Tax (in ₹) | Invoice No.      | Date          | Consignee GSTIN      | Remarks/ Department's Replies        |
|---------|-----------------|--------------|-------------------|----------------------|------------|------------------|---------------|----------------------|--------------------------------------|
| 68      |                 | 871017988922 | 05 September 2018 | 1,67,700             | 30,186     |                  | 2018          | xxxxG                |                                      |
| 69      | 1xxxx<br>xxxxx  | 861003512930 | 16 April 2018     | 6,38,814             | 1,14,987   | 8                | 16 April 2018 | 1xxxx xxxxx<br>xxxxR | No reply was provided.               |
| 70      | xxxx4           | 871003511068 | 16 April 2018     | 6,38,814             | 1,14,987   |                  |               |                      |                                      |
| 71      | 1xxxx<br>xxxxx  | 851011608653 | 16 July 2018      | 12,42,000            | 2,23,560   | 233              | 16 July 2018  | 1xxxx xxxxx<br>xxxxB | It was attributed to clerical error. |
| 72      | xxxxU           | 891011612560 | 16 July 2018      | 12,42,000            | 2,23,560   |                  |               |                      |                                      |
| 73      |                 | 111032570675 | 18 April 2018     | 3,21,240             | 57,823     | 17111100000561   | 23 March 2018 | 2xxxx xxxxx<br>xxxx4 |                                      |
| 74      |                 | 811003525412 | 16 April 2018     | 3,21,240             | 57,823     |                  |               |                      |                                      |
| 75      | 1xxxx<br>xxxxx  | 841005857156 | 30 May 2018       | 4233                 | 762        | 1119117100000950 | 30 May 2018   | 1xxxx xxxxx<br>xxxxJ | No reply was provided.               |
| 76      | xxxxQ           | 891005865547 | 31 May 2018       | 4233                 | 762        |                  |               |                      |                                      |
| 77      |                 | 811005856985 | 30 May 2018       | 75,000               | 13,500     | 1119117780001390 | 30 May 2018   |                      |                                      |
| 78      |                 | 881005865544 | 31 May 2018       | 75,000               | 13,500     |                  |               |                      |                                      |
| 79      |                 | 891003907599 | 24 April 2018     | 34,459               | 6,203      | C17A219100000432 | 24 April 2018 | 1xxxx xxxxx<br>xxxx9 |                                      |
| 80      |                 | 821003907626 | 24 April 2018     | 34,459               | 6,203      |                  |               |                      |                                      |
| 81      |                 | 811003907537 | 24 April 2018     | 34,459               | 6,203      |                  |               | 1xxxx xxxxx<br>xxxx9 |                                      |
| 82      |                 | 891003907627 | 24 April 2018     | 19,57,283            | 5,48,039   |                  |               |                      |                                      |
| 83      |                 | 821003907600 | 24 April 2018     | 19,57,283            | 5,48,039   | C17A219100000433 | 24 April 2018 |                      |                                      |
| 84      |                 | 851003907539 | 24 April 2018     | 19,57,283            | 5,48,039   |                  |               |                      |                                      |
| 85      | 1xxxx<br>xxxxx  | 891003907601 | 24 April 2018     | 22,181               | 34,785     |                  |               | 1xxxx xxxxx<br>xxxx9 | No reply was provided.               |
| 86      | xxxxB           | 861003907628 | 24 April 2018     | 22,181               | 34,785     | C17A219100000434 | 24 April 2018 |                      |                                      |
| 87      |                 | 811003907540 | 24 April 2018     | 22,181               | 34,785     |                  |               |                      |                                      |
| 88      |                 | 861003907602 | 24 April 2018     | 1,19,721             | 21,550     |                  |               | 1xxxx xxxxx<br>xxxx9 |                                      |
| 89      |                 | 881003907541 | 24 April 2018     | 1,19,721             | 21,550     | C17A219100000435 | 24 April 2018 |                      |                                      |
| 90      |                 | 831003907629 | 24 April 2018     | 1,19,721             | 21,550     |                  |               |                      |                                      |
| 91      |                 | 891003907630 | 24 April 2018     | 2,37,736             | 41,854     | C17A219100000436 | 24 April 2018 | 1xxxx xxxxx<br>xxxx9 |                                      |
| 92      |                 | 851003907542 | 24 April 2018     | 2,37,736             | 41,854     |                  |               |                      |                                      |

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|---------|-----------------|--------------|---------------|---------------|--------|------------|------------------|---------------|-----------------------|----------------------------------|
|         |                 |              |               | (in ₹)        | (in ₹) |            |                  |               |                       |                                  |
| 93      |                 | 831003907603 | 24 April 2018 | 2,37,736      |        | 41,854     |                  |               |                       |                                  |
| 94      |                 | 881003907624 | 24 April 2018 | 2,19,691      |        | 34,481     | C17A219100000430 | 24 April 2018 | 1xxxx xxxxx<br>xxxxxB |                                  |
| 95      |                 | 851003907597 | 24 April 2018 | 2,19,691      |        | 34,481     |                  |               |                       |                                  |
| 96      |                 | 871003907535 | 24 April 2018 | 2,19,691      |        | 34,481     |                  |               |                       |                                  |
| 97      |                 | 851003907625 | 24 April 2018 | 36,224        |        | 5,820      |                  |               |                       |                                  |
| 98      |                 | 821003907598 | 24 April 2018 | 36,224        |        | 5,820      | C17A219100000431 | 24 April 2018 | 1xxxx xxxxx<br>xxxxxB |                                  |
| 99      |                 | 841003907536 | 24 April 2018 | 36,224        |        | 5,820      |                  |               |                       |                                  |
| 100     |                 | 881003907608 | 24 April 2018 | 25,095        |        | 3,796      |                  |               |                       |                                  |
| 101     |                 | 841003907635 | 24 April 2018 | 25,095        |        | 3,796      | C17A219100000441 | 24 April 2018 | 1xxxx xxxxx<br>xxxxxB |                                  |
| 102     |                 | 801003907547 | 24 April 2018 | 25,095        |        | 3,796      |                  |               |                       |                                  |
| 103     |                 | 851003907609 | 24 April 2018 | 1,07,715      |        | 14,007     |                  |               |                       |                                  |
| 104     |                 | 811003907636 | 24 April 2018 | 1,07,715      |        | 14,007     | C17A219100000442 | 24 April 2018 | 1xxxx xxxxx<br>xxxxxB |                                  |
| 105     |                 | 871003907548 | 24 April 2018 | 1,07,715      |        | 14,007     |                  |               |                       |                                  |
| 106     |                 | 841003907606 | 24 April 2018 | 1,98,806      |        | 27,818     |                  |               |                       |                                  |
| 107     |                 | 801003907633 | 24 April 2018 | 1,98,806      |        | 27,818     | C17A219100000439 | 24 April 2018 | 1xxxx xxxxx<br>xxxxJ  |                                  |
| 108     |                 | 861003907545 | 24 April 2018 | 1,98,806      |        | 27,818     |                  |               |                       |                                  |
| 109     |                 | 871003907634 | 24 April 2018 | 94,689        |        | 13,941     |                  |               |                       |                                  |
| 110     |                 | 811003907607 | 24 April 2018 | 94,689        |        | 13,941     | C17A219100000440 | 24 April 2018 | 1xxxx xxxxx<br>xxxxJ  |                                  |
| 111     |                 | 831003907546 | 24 April 2018 | 94,689        |        | 13,941     |                  |               |                       |                                  |
| 112     |                 | 861003907631 | 24 April 2018 | 1,76,600      |        | 28,062     |                  |               |                       |                                  |
| 113     |                 | 801003907604 | 24 April 2018 | 1,76,600      |        | 28,062     | C17A219100000437 | 24 April 2018 | 1xxxx xxxxx<br>xxxxS  |                                  |
| 114     |                 | 821003907543 | 24 April 2018 | 1,76,600      |        | 28,062     |                  |               |                       |                                  |
| 115     |                 | 871003907605 | 24 April 2018 | 9,197         |        | 1,655      |                  |               |                       |                                  |
| 116     |                 | 891003907544 | 24 April 2018 | 9,197         |        | 1,655      | C17A219100000438 | 24 April 2018 | 1xxxx xxxxx<br>xxxxS  |                                  |
| 117     |                 | 831003907632 | 24 April 2018 | 9,197         |        | 1,655      |                  |               |                       |                                  |

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|---------|-----------------|---------------|---------------|----------------------|----------|------------------|------------------|----------------------|----------------------|----------------------------------|
| 118     |                 | 881003907637  | 24 April 2018 | 2,62,076             |          | 45,500           | C17A219100000443 | 24 April 2018        | 1xxxx xxxxx<br>xxxxS |                                  |
| 119     |                 | 811003907610  | 24 April 2018 | 2,62,076             |          | 45,500           |                  |                      |                      |                                  |
| 120     |                 | 841003907549  | 24 April 2018 | 2,62,076             |          | 45,500           |                  |                      |                      |                                  |
| 121     |                 | 881003907611  | 24 April 2018 | 8,731                |          | 1,048            | C17A219100000444 | 24 April 2018        | 1xxxx xxxxx<br>xxxxS |                                  |
| 122     |                 | 851003907638  | 24 April 2018 | 8,731                |          | 1,048            |                  |                      |                      |                                  |
| 123     |                 | 801003907550  | 24 April 2018 | 8,731                |          | 1,048            |                  |                      |                      |                                  |
| 124     |                 | 851003907612  | 24 April 2018 | 16,196               |          | 2,915            | C17A219100000445 | 24 April 2018        | 1xxxx xxxxx<br>xxxxS |                                  |
| 125     |                 | 821003907639  | 24 April 2018 | 16,196               |          | 2,915            |                  |                      |                      |                                  |
| 126     |                 | 871003907551  | 24 April 2018 | 16,196               |          | 2,915            |                  |                      |                      |                                  |
| 127     |                 | 881003907640  | 24 April 2018 | 22,351               |          | 3,312            | C17A219100000446 | 24 April 2018        | 1xxxx xxxxx<br>xxxxS |                                  |
| 128     |                 | 821003907613  | 24 April 2018 | 22,351               |          | 3,312            |                  |                      |                      |                                  |
| 129     |                 | 841003907552  | 24 April 2018 | 22,351               |          | 3,312            |                  |                      |                      |                                  |
| 130     |                 | 891003907614  | 24 April 2018 | 23,34,720            |          | 6,53,722         | C17A219100000447 | 24 April 2018        | 1xxxx xxxxx<br>xxxxS |                                  |
| 131     |                 | 851003907641  | 24 April 2018 | 23,34,720            |          | 6,53,722         |                  |                      |                      |                                  |
| 132     | 811003907553    | 24 April 2018 | 23,34,720     |                      | 6,53,722 |                  |                  |                      |                      |                                  |
| 133     | 861003907615    | 24 April 2018 | 2,27,831      |                      | 27,497   | C17A219100000448 | 24 April 2018    | 1xxxx xxxxx<br>xxxxS |                      |                                  |
| 134     | 821003907642    | 24 April 2018 | 2,27,831      |                      | 27,497   |                  |                  |                      |                      |                                  |
| 135     | 881003907554    | 24 April 2018 | 2,27,831      |                      | 27,497   |                  |                  |                      |                      |                                  |
| 136     | 891003907643    | 24 April 2018 | 11,581        |                      | 1,547    | C17A219100000449 | 24 April 2018    | 1xxxx xxxxx<br>xxxxS |                      |                                  |
| 137     | 851003907555    | 24 April 2018 | 11,581        |                      | 1,547    |                  |                  |                      |                      |                                  |
| 138     | 831003907616    | 24 April 2018 | 11,581        |                      | 1,547    |                  |                  |                      |                      |                                  |
| 139     | 861003907644    | 24 April 2018 | 8,271         |                      | 993      | C17A219100000450 | 24 April 2018    | 1xxxx xxxxx<br>xxxxS |                      |                                  |
| 140     | 801003907617    | 24 April 2018 | 8,271         |                      | 993      |                  |                  |                      |                      |                                  |
| 141     | 821003907556    | 24 April 2018 | 8,271         |                      | 993      |                  |                  |                      |                      |                                  |
| 142     | 871003907618    | 24 April 2018 | 48,093        |                      | 13,466   | C17A219100000451 | 24 April 2018    | 1xxxx xxxxx          |                      |                                  |

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|---------|-----------------|--------------|---------------|----------------------|------------|------------------|---------------|----------------------|-------------------------------|
| 143     |                 | 891003907557 | 24 April 2018 | 48,093               | 13,466     |                  |               | xxxxS                |                               |
| 144     |                 | 831003907645 | 24 April 2018 | 48,093               | 13,466     |                  |               |                      |                               |
| 145     |                 | 841003907619 | 24 April 2018 | 3,19,522             | 89,466     |                  |               |                      |                               |
| 146     |                 | 801003907646 | 24 April 2018 | 3,19,522             | 89,466     | C17A219100000452 | 24 April 2018 | lxxxx xxxxx<br>xxxxS |                               |
| 147     |                 | 861003907558 | 24 April 2018 | 3,19,522             | 89,466     |                  |               |                      |                               |
| 148     |                 | 871003907647 | 24 April 2018 | 1,37,235             | 23,834     |                  |               |                      |                               |
| 149     |                 | 801003907620 | 24 April 2018 | 1,37,235             | 23,834     | C17A219100000453 | 24 April 2018 | lxxxx xxxxx<br>xxxxS |                               |
| 150     |                 | 831003907559 | 24 April 2018 | 1,37,235             | 23,834     |                  |               |                      |                               |
| 151     |                 | 891004034768 | 27 April 2018 | 9,04,811             | 2,53,347   | C17A219100000505 | 27 April 2018 | lxxxx xxxxx<br>xxxx9 |                               |
| 152     |                 | 811004034748 | 27 April 2018 | 9,04,811             | 2,53,347   |                  |               |                      |                               |
| 153     |                 | 881004034749 | 27 April 2018 | 2,82,228             | 50,561     | C17A219100000506 | 27 April 2018 | lxxxx xxxxx<br>xxxx9 |                               |
| 154     |                 | 861004034769 | 27 April 2018 | 2,82,228             | 50,561     |                  |               |                      |                               |
| 155     |                 | 841004034750 | 27 April 2018 | 70,031               | 12,606     | C17A219100000507 | 27 April 2018 | lxxxx xxxxx<br>xxxx9 |                               |
| 156     |                 | 821004034770 | 27 April 2018 | 70,031               | 12,606     |                  |               |                      |                               |
| 157     |                 | 891004034771 | 27 April 2018 | 9,435                | 1,698      | C17A219100000508 | 27 April 2018 | lxxxx xxxxx<br>xxxx9 |                               |
| 158     |                 | 811004034751 | 27 April 2018 | 9,435                | 1,698      |                  |               |                      |                               |
| 159     |                 | 881004034752 | 27 April 2018 | 2,93,204             | 52,414     | C17A219100000509 | 27 April 2018 | lxxxx xxxxx<br>xxxx9 |                               |
| 160     |                 | 861004034772 | 27 April 2018 | 2,93,204             | 52,414     |                  |               |                      |                               |
| 161     |                 | 851004034753 | 27 April 2018 | 2,66,032             | 41,617     | C17A219100000510 | 27 April 2018 | lxxxx xxxxx<br>xxxxJ |                               |
| 162     |                 | 831004034773 | 27 April 2018 | 2,66,032             | 41,617     |                  |               |                      |                               |
| 163     |                 | 821004034754 | 27 April 2018 | 11,796               | 1,851      | C17A219100000511 | 27 April 2018 | lxxxx xxxxx<br>xxxxJ |                               |
| 164     |                 | 801004034774 | 27 April 2018 | 11,796               | 1,851      |                  |               |                      |                               |
| 165     |                 | 841004256961 | 02 May 2018   | 2,56,770             | 71,896     | C17A219100000568 | 02 May 2018   | lxxxx xxxxx<br>xxxxS |                               |
| 166     |                 | 801004256930 | 02 May 2018   | 2,56,770             | 71,896     |                  |               |                      |                               |
| 167     |                 | 871004256931 | 02 May 2018   | 1,54,707             | 25,703     | C17A219100000569 | 02 May 2018   | lxxxx xxxxx          |                               |

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|---------|-----------------|--------------|-------------|----------------------|--------|------------------|------------------|----------------------|----------------------|----------------------------------|
| 168     |                 | 811004256962 | 02 May 2018 | 1,54,707             |        | 25,703           |                  |                      | xxxxS                |                                  |
| 169     |                 | 881004256963 | 02 May 2018 | 29,660               |        | 42,972           | C17A219100000570 | 02 May 2018          | 1xxxx xxxxx<br>xxxxS |                                  |
| 170     |                 | 841004256932 | 02 May 2018 | 29,660               |        | 42,972           |                  |                      |                      |                                  |
| 171     |                 | 811004256933 | 02 May 2018 | 5075                 |        | 913              | C17A219100000571 | 02 May 2018          | 1xxxx xxxxx<br>xxxxS |                                  |
| 172     |                 | 851004256964 | 02 May 2018 | 5075                 |        | 913              |                  |                      |                      |                                  |
| 173     |                 | 821004256965 | 02 May 2018 | 1,84,203             |        | 51,576           | C17A219100000572 | 02 May 2018          | 1xxxx xxxxx<br>xxxxS |                                  |
| 174     |                 | 881004256934 | 02 May 2018 | 1,84,203             |        | 51,576           |                  |                      |                      |                                  |
| 175     |                 | 851004256935 | 02 May 2018 | 21,282               |        | 3,831            | C17A219100000573 | 02 May 2018          | 1xxxx xxxxx<br>xxxxS |                                  |
| 176     |                 | 891004256966 | 02 May 2018 | 21,282               |        | 3,831            |                  |                      |                      |                                  |
| 177     |                 | 861004256967 | 02 May 2018 | 7,78,800             |        | 2,18,064         | C17A219100000574 | 02 May 2018          | 1xxxx xxxxx<br>xxxxS |                                  |
| 178     |                 | 821004256936 | 02 May 2018 | 7,78,800             |        | 2,18,064         |                  |                      |                      |                                  |
| 179     |                 | 891004256937 | 02 May 2018 | 12,018               |        | 1,442            | C17A219100000575 | 02 May 2018          | 1xxxx xxxxx<br>xxxxS |                                  |
| 180     |                 | 831004256968 | 02 May 2018 | 12,018               |        | 1,442            |                  |                      |                      |                                  |
| 181     |                 | 801004256969 | 02 May 2018 | 13,998               |        | 2,106            | C17A219100000576 | 02 May 2018          | 1xxxx xxxxx<br>xxxxS |                                  |
| 182     |                 | 861004256938 | 02 May 2018 | 13,998               |        | 2,106            |                  |                      |                      |                                  |
| 183     |                 | 831004256939 | 02 May 2018 | 2,35,725             |        | 30,836           | C17A219100000577 | 02 May 2018          | 1xxxx xxxxx<br>xxxxJ |                                  |
| 184     |                 | 861004256970 | 02 May 2018 | 2,35,725             |        | 30,836           |                  |                      |                      |                                  |
| 185     |                 | 891004256940 | 02 May 2018 | 1760                 |        | 211              | C17A219100000578 | 02 May 2018          | 1xxxx xxxxx<br>xxxxJ |                                  |
| 186     | 831004256971    | 02 May 2018  | 1760        |                      | 211    |                  |                  |                      |                      |                                  |
| 187     | 801004256972    | 02 May 2018  | 36693       |                      | 4315   | C17A219100000579 | 02 May 2018      | 1xxxx xxxxx<br>xxxxJ |                      |                                  |
| 188     | 861004256941    | 02 May 2018  | 36693       |                      | 4315   |                  |                  |                      |                      |                                  |
| 189     | 831004401274    | 04 May 2018  | 1,75,696    |                      | 49,194 | C17A219100000646 | 04 May 2018      | 1xxxx xxxxx<br>xxxxJ |                      |                                  |
| 190     | 861004401299    | 04 May 2018  | 1,75,696    |                      | 49,194 |                  |                  |                      |                      |                                  |
| 191     | 861004401273    | 04 May 2018  | 26,676      |                      | 3,201  | C17A219100000645 | 04 May 2018      | 1xxxx xxxxx<br>xxxxJ |                      |                                  |
| 192     | 891004401298    | 04 May 2018  | 26,676      |                      | 3,201  |                  |                  |                      |                      |                                  |



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|---------|-----------------|--------------|-------------|----------------------|--------|------------------|------------------|----------------------|----------------------|----------------------------------|
| 193     |                 | 801004401275 | 04 May 2018 | 50,504               |        | 9,091            | C17A219100000647 | 04 May 2018          | 1xxxx xxxxx<br>xxxxJ |                                  |
| 194     |                 | 891004401300 | 04 May 2018 | 50,504               |        | 9,091            |                  |                      |                      |                                  |
| 195     |                 | 821004401271 | 04 May 2018 | 1,76,218             |        | 49,342           | C17A219100000643 | 04 May 2018          | 1xxxx xxxxx<br>xxxxJ |                                  |
| 196     |                 | 851004401296 | 04 May 2018 | 1,76,218             |        | 49,342           |                  |                      |                      |                                  |
| 197     |                 | 821004401297 | 04 May 2018 | 4,48,807             |        | 79,407           | C17A219100000644 | 04 May 2018          | 1xxxx xxxxx<br>xxxxJ |                                  |
| 198     |                 | 891004401272 | 04 May 2018 | 4,48,807             |        | 79,407           |                  |                      |                      |                                  |
| 199     |                 | 851004401270 | 04 May 2018 | 58,536               |        | 10,536           | C17A219100000642 | 04 May 2018          | 1xxxx xxxxx<br>xxxxJ |                                  |
| 200     |                 | 881004401295 | 04 May 2018 | 58,536               |        | 10,536           |                  |                      |                      |                                  |
| 201     |                 | 871004401276 | 04 May 2018 | 34,923               |        | 4,191            | C17A219100000648 | 04 May 2018          | 1xxxx xxxxx<br>xxxxS |                                  |
| 202     |                 | 861004401301 | 04 May 2018 | 34,923               |        | 4,191            |                  |                      |                      |                                  |
| 203     |                 | 831004401302 | 04 May 2018 | 1,08,115             |        | 19,461           | C17A219100000649 | 04 May 2018          | 1xxxx xxxxx<br>xxxxS |                                  |
| 204     |                 | 841004401277 | 04 May 2018 | 1,08,115             |        | 19,461           |                  |                      |                      |                                  |
| 205     |                 | 811004401278 | 04 May 2018 | 34,601               |        | 4,152            | C17A219100000650 | 04 May 2018          | 1xxxx xxxxx<br>xxxxS |                                  |
| 206     |                 | 801004401303 | 04 May 2018 | 34,601               |        | 4,152            |                  |                      |                      |                                  |
| 207     |                 | 881004401279 | 04 May 2018 | 83,093               |        | 13,819           | C17A219100000651 | 04 May 2018          | 1xxxx xxxxx<br>xxxxS |                                  |
| 208     |                 | 871004401304 | 04 May 2018 | 83,093               |        | 13,819           |                  |                      |                      |                                  |
| 209     |                 | 841004401305 | 04 May 2018 | 39,676               |        | 7,142            | C17A219100000652 | 04 May 2018          | 1xxxx xxxxx<br>xxxxS |                                  |
| 210     | 841004401280    | 04 May 2018  | 39,676      |                      | 7,142  |                  |                  |                      |                      |                                  |
| 211     | 811004401306    | 04 May 2018  | 27,555      |                      | 3,653  | C17A219100000653 | 04 May 2018      | 1xxxx xxxxx<br>xxxxS |                      |                                  |
| 212     | 811004401281    | 04 May 2018  | 27,555      |                      | 3,653  |                  |                  |                      |                      |                                  |
| 213     | 881004401307    | 04 May 2018  | 13,096      |                      | 1,572  | C17A219100000654 | 04 May 2018      | 1xxxx xxxxx<br>xxxxS |                      |                                  |
| 214     | 881004401282    | 04 May 2018  | 13,096      |                      | 1,572  |                  |                  |                      |                      |                                  |
| 215     | 851004401308    | 04 May 2018  | 2,06,647    |                      | 31,421 | C17A219100000655 | 04 May 2018      | 1xxxx xxxxx<br>xxxxS |                      |                                  |
| 216     | 851004401283    | 04 May 2018  | 2,06,647    |                      | 31,421 |                  |                  |                      |                      |                                  |
| 217     | 821004401309    | 04 May 2018  | 10,477      |                      | 1,257  | C17A219100000656 | 04 May 2018      | 1xxxx xxxxx          |                      |                                  |

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|---------|-----------------|--------------|-------------|---------------|--------|------------|-------------------|-------------|-----------------------|----------------------------------|
|         |                 |              |             | (in ₹)        | (in ₹) |            |                   |             |                       |                                  |
| 218     |                 | 821004401284 | 04 May 2018 | 10,477        |        | 1,257      |                   |             | xxxxS                 |                                  |
| 219     |                 | 891004401285 | 04 May 2018 | 9,190         |        | 1,103      | C17A219100000657  | 04 May 2018 | lxxxx xxxxx<br>xxxxS  |                                  |
| 220     |                 | 881004401310 | 04 May 2018 | 9,190         |        | 1,103      |                   |             |                       |                                  |
| 221     |                 | 861005491231 | 25 May 2018 | 8,616         |        | 1,034      | C17A2191000001151 | 25 May 2018 | lxxxx xxxxx<br>xxxx2  |                                  |
| 222     |                 | 881005491282 | 25 May 2018 | 8,616         |        | 1,034      |                   |             |                       |                                  |
| 223     |                 | 831005491232 | 25 May 2018 | 18,380        |        | 2,206      | C17A2191000001152 | 25 May 2018 | lxxxx xxxxx<br>xxxx2  |                                  |
| 224     |                 | 851005491283 | 25 May 2018 | 18,380        |        | 2,206      |                   |             |                       |                                  |
| 225     |                 | 801005491233 | 25 May 2018 | 6,203         |        | 744        | C17A2191000001153 | 25 May 2018 | lxxxx xxxxx<br>xxxx2  |                                  |
| 226     |                 | 821005491284 | 25 May 2018 | 6,203         |        | 744        |                   |             |                       |                                  |
| 227     |                 | 871005491234 | 25 May 2018 | 1,31,011      |        | 22,022     | C17A2191000001154 | 25 May 2018 | lxxxx xxxxx<br>xxxx2  |                                  |
| 228     |                 | 891005491285 | 25 May 2018 | 1,31,011      |        | 22,022     |                   |             |                       |                                  |
| 229     |                 | 861005491286 | 25 May 2018 | 2,51,981      |        | 45,357     | C17A2191000001155 | 25 May 2018 | lxxxx xxxxx<br>xxxx9  |                                  |
| 230     |                 | 811005491236 | 25 May 2018 | 2,51,981      |        | 45,357     |                   |             |                       |                                  |
| 231     |                 | 821005931342 | 31 May 2018 | 7,99,188      |        | 2,23,773   | C17A2191000001286 | 31 May 2018 | lxxxx xxxxx<br>xxxxxB |                                  |
| 232     |                 | 881005931366 | 31 May 2018 | 7,99,188      |        | 2,23,773   |                   |             |                       |                                  |
| 233     |                 | 831005931345 | 31 May 2018 | 29,797        |        | 5,364      | C17A2191000001287 | 31 May 2018 | lxxxx xxxxx<br>xxxxxB |                                  |
| 234     |                 | 821005931368 | 31 May 2018 | 29,797        |        | 5,364      |                   |             |                       |                                  |
| 235     |                 | 801005931346 | 31 May 2018 | 4,191         |        | 754        | C17A2191000001288 | 31 May 2018 | lxxxx xxxxx<br>xxxxxB |                                  |
| 236     |                 | 891005931369 | 31 May 2018 | 4,191         |        | 754        |                   |             |                       |                                  |
| 237     |                 | 841005931351 | 31 May 2018 | 16,476        |        | 2,923      | C17A2191000001289 | 31 May 2018 | lxxxx xxxxx<br>xxxxxB |                                  |
| 238     |                 | 851005931370 | 31 May 2018 | 16,476        |        | 2,923      |                   |             |                       |                                  |
| 239     |                 | 821005931371 | 31 May 2018 | 1,82,741      |        | 29,076     | C17A2191000001290 | 31 May 2018 | lxxxx xxxxx<br>xxxxxB |                                  |
| 240     |                 | 811005931352 | 31 May 2018 | 1,82,741      |        | 29,076     |                   |             |                       |                                  |
| 241     |                 | 881005931353 | 31 May 2018 | 1,55,419      |        | 24,025     | C17A2191000001291 | 31 May 2018 | lxxxx xxxxx<br>xxxxxB |                                  |
| 242     |                 | 891005931372 | 31 May 2018 | 1,55,419      |        | 24,025     |                   |             |                       |                                  |

| Sl. No. | Consignor GSTIN | EWB No.      | Date        | Taxable value<br>(in ₹) |  | Tax (in ₹)         | Invoice No.      | Date        | Consignee GSTIN      | Remarks/<br>Department's<br>Replies |
|---------|-----------------|--------------|-------------|-------------------------|--|--------------------|------------------|-------------|----------------------|-------------------------------------|
| 243     |                 | 861005931373 | 31 May 2018 | 1,63,257                |  | 25,705             | C17A219100001292 | 31 May 2018 | 1xxxx xxxxx<br>xxxxB |                                     |
| 244     |                 | 851005931354 | 31 May 2018 | 1,63,257                |  | 25,705             |                  |             |                      |                                     |
| 245     |                 | 821005931355 | 31 May 2018 | 21,696                  |  | 3,450              | C17A219100001293 | 31 May 2018 | 1xxxx xxxxx<br>xxxxB |                                     |
| 246     |                 | 831005931374 | 31 May 2018 | 21,696                  |  | 3,450              |                  |             |                      |                                     |
| 247     |                 | 801005931375 | 31 May 2018 | 2,50,449                |  | 41,385             | C17A219100001294 | 31 May 2018 | 1xxxx xxxxx<br>xxxxB |                                     |
| 248     |                 | 861005931357 | 31 May 2018 | 2,50,449                |  | 41,385             |                  |             |                      |                                     |
| 249     |                 | 861005931360 | 31 May 2018 | 13,757                  |  | 688                | C17A219100001295 | 31 May 2018 | 1xxxx xxxxx<br>xxxxB |                                     |
| 250     |                 | 871005931376 | 31 May 2018 | 13,757                  |  | 688                |                  |             |                      |                                     |
| 251     |                 | 841005931377 | 31 May 2018 | 4,136                   |  | 496                | C17A219100001296 | 31 May 2018 | 1xxxx xxxxx<br>xxxxB |                                     |
| 252     |                 | 801005931362 | 31 May 2018 | 4,136                   |  | 496                |                  |             |                      |                                     |
| 253     |                 | 811005931378 | 31 May 2018 | 28,24,684               |  | 7,90,911           | C17A219100001297 | 31 May 2018 | 1xxxx xxxxx<br>xxxxB |                                     |
| 254     |                 | 871005931363 | 31 May 2018 | 28,24,684               |  | 7,90,911           |                  |             |                      |                                     |
| 255     |                 | 841005931364 | 31 May 2018 | 81,568                  |  | 14,682             | C17A219100001298 | 31 May 2018 | 1xxxx xxxxx<br>xxxxB |                                     |
| 256     |                 | 881005931379 | 31 May 2018 | 81,568                  |  | 14,682             |                  |             |                      |                                     |
| 257     |                 | 841005931380 | 31 May 2018 | 37,289                  |  | 4,950              | C17A219100001299 | 31 May 2018 | 1xxxx xxxxx<br>xxxxB |                                     |
| 258     |                 | 811005931363 | 31 May 2018 | 37,289                  |  | 4,950              |                  |             |                      |                                     |
|         |                 | <b>Total</b> |             | <b>9,30,97,507</b>      |  | <b>1,92,29,347</b> | -                | -           | -                    | -                                   |

**Appendix 2.3.4**  
**Non-reporting of goods in GSTR-1 and non-discharge of tax**  
**[Reference: Paragraph 2.3.8.1 (E)]**

| Sl. No. | GSTIN                    | Period                       | Assessable value (₹) | Tax value (₹) | Department's response |               |                      |               |                               |               | Interest leviable (₹) | Penalty (₹) | Remarks/<br>Department's Replies     |
|---------|--------------------------|------------------------------|----------------------|---------------|-----------------------|---------------|----------------------|---------------|-------------------------------|---------------|-----------------------|-------------|--------------------------------------|
|         |                          |                              |                      |               | Accepted              |               | Not accepted         |               | No response/reply not furnish |               |                       |             |                                      |
|         |                          |                              |                      |               | Assessable value (₹)  | Tax value (₹) | Assessable value (₹) | Tax value (₹) | Assessable value (₹)          | Tax value (₹) |                       |             |                                      |
|         |                          |                              |                      |               |                       |               |                      |               |                               |               |                       |             |                                      |
| 1       | 1xxxx<br>xxxxx<br>xxxxx4 | Apr-18                       | 12,77,628            | 2,29,973      | -                     | -             | -                    | -             | 12,77,628                     | 2,29,973      | 1,61,044              | 2,29,973    | No reply was provided                |
| 2       | 1xxxx<br>xxxxx<br>xxxxx6 | April &<br>September<br>2018 | 3,73,620             | 67,250        | -                     | -             | -                    | -             | 3,73,620                      | 67,250        | 42,019                | 67,250      | No reply was provided                |
| 3       | 1xxxx<br>xxxxx<br>xxxxxB | Apr-May<br>2018              | 2,37,79,508          | 58,08,083     | -                     | -             | -                    | -             | 2,37,79,508                   | 58,08,083     | 39,78,457             | 58,08,083   | No reply was provided                |
| 4       | 1xxxx<br>xxxxx<br>xxxxxU | Jul-18                       | 12,42,000            | 2,23,560      | -                     | -             | 12,42,000            | 2,23,560      | -                             | -             | 1,46,410              | 2,23,560    | It was attributed to clerical error. |
| Total   |                          |                              | 2,66,72,756          | 63,28,866     | -                     | -             | 12,42,000            | 2,23,560      | 2,54,30,756                   | 61,05,306     | 43,27,930             | 63,28,866   |                                      |

**Appendix 2.3.5**  
**Mismatch of ITC between GSTR-3B and GSTR-2A**  
**[Reference: Paragraph 2.3.8.1 (I) (i)]**

| Sl. No.      | GSTIN          | Jurisdiction              | Period              | ITC claimed as per GSTR-3B (₹) | ITC accrued as per GSTR-2A (₹) | Mismatch in ITC (₹) | Remarks/ Replies       |
|--------------|----------------|---------------------------|---------------------|--------------------------------|--------------------------------|---------------------|------------------------|
| 1            | 1xxxxxxxxxxxx6 | ST, Circle VIII, Shillong | 2021-22             | 1,10,61,75,355                 | 1,06,16,83,317                 | 4,44,92,038         | No reply was provided  |
| 2            | 1xxxxxxxxxxxxZ | ST, Ri Bhoi Circle        | 2019-20             | 8,02,91,482                    | 7,80,58,050                    | 22,33,432           | No reply was provided  |
| 3            | 1xxxxxxxxxxxxV | ST, Khliehriat Circle     | 2020-21 and 2021-22 | 3,23,24,195                    | 3,15,95,770                    | 7,28,425            | No reply was provided. |
| <b>Total</b> |                |                           |                     | <b>1,21,87,91,032</b>          | <b>1,17,13,37,137</b>          | <b>4,74,53,895</b>  | <b>-</b>               |

**Appendix 2.3.6**  
**Incorrectly passed on ITC without movement of goods**  
**[Reference: Paragraph 2.3.8.1 (I) (ii)]**

| Sl. No.      | GSTIN           | EWB No.      | Date       | Assessable value (₹) | Tax value (₹)      | Whether reported in GSTR-1                                                      | Whether movement details captured in EWB MIS Report | Irregular ITC availed (₹) | Remarks/ Department's Replies                                                                                             |
|--------------|-----------------|--------------|------------|----------------------|--------------------|---------------------------------------------------------------------------------|-----------------------------------------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------|
| 1            | 1xxxxxxxxxxxxx0 | 801198666805 | 30.12.2021 | 12,48,000            | 2,24,640           | Yes                                                                             | No                                                  | 2,24,640                  | The Registration Certificate of the vehicle used for transportation was cancelled.<br>No reply was provided               |
| 2            | 1xxxxxxxxxxxxxJ | 831170354323 | 15.07.2021 | 19,76,634            | 98,832             | Yes                                                                             | No                                                  | 98,832                    | No reply was provided                                                                                                     |
| 3            | 1xxxxxxxxxxxxxV | 881155785121 | 29.04.2021 | 1,82,018             | 21,603             | Yes                                                                             | No                                                  | 21,603                    | No reply was provided                                                                                                     |
| 4            |                 | 861213924727 | 15.03.2022 | 1,61,20,000          | 8,06,000           | Yes                                                                             | No                                                  | 8,06,000                  |                                                                                                                           |
| 5            | 1xxxxxxxxxxxxxY | 831208556367 | 18.02.2022 | 1,61,20,000          | 8,06,000           | The detail of receivers could not be verified as the same could not be expanded | No                                                  | -                         | No reply was provided                                                                                                     |
| 6            |                 | 881208238022 | 17.02.2022 | 1,61,20,000          | 8,06,000           |                                                                                 | No                                                  | -                         |                                                                                                                           |
| 7            |                 | 821164534701 | 28.06.2021 | 12,33,558            | 2,22,040           | The detail of receivers could not be verified as the same could not be expanded | No                                                  | -                         | No reply was provided                                                                                                     |
| 8            | 1xxxxxxxxxxxxx6 | 881169672455 | 27.07.2021 | 10,63,615            | 1,91,451           |                                                                                 | No                                                  | -                         |                                                                                                                           |
| 9            | 1xxxxxxxxxxxxxM | 851153623712 | 18.04.2021 | 18,80,952            | 94,048             | No                                                                              | No                                                  | -                         | It was stated that notice in Form ASMT-10 was issued.                                                                     |
| 10           | 1xxxxxxxxxxxxxX | 871167198075 | 21.07.2021 | 4,32,600             | 21,630             | No                                                                              | Yes                                                 | -                         | It was stated that notice in Form ASMT-10 was issued.                                                                     |
| 11           | 1xxxxxxxxxxxxxW | 841159501240 | 27.05.2021 | 2,40,80,000          | 43,34,400          | No                                                                              | Yes                                                 | -                         | It was stated that the EWB was generated to transport goods for re-conditioning for which IGST towards services was paid. |
| <b>Total</b> |                 |              |            |                      | <b>8,45,67,777</b> | <b>-</b>                                                                        | <b>-</b>                                            | <b>11,51,075</b>          | <b>-</b>                                                                                                                  |

**Appendix 2.3.7**  
**Mismatch between GSTR-1 and GSTR-3B**  
**[Reference: Paragraph 2.3.8.1 (I) (iii)]**

| Sl. No.      | GSTIN           | Jurisdiction              | Period            | Tax value as per GSTR-1 (₹) | Tax value as per GSTR-3B (₹) | Difference (GSTR-3B - GSTR-1) (₹) | Remarks/ Department's Replies                                                                      |
|--------------|-----------------|---------------------------|-------------------|-----------------------------|------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------|
| 1            | 1xxxxxxxxxxxxN  | ST, Circle II, Shillong   | 2018-19           | 82,75,290                   | 82,65,704                    | 9,586                             | It was stated that the case records are under examination.                                         |
| 2            | 1xxxxxxxxxxxxx4 | ST, Circle II, Shillong   | 2018-19 & 2020-21 | 10,37,61,675                | 10,37,50,044                 | 11,631                            | It was stated that the case records are under examination.                                         |
| 3            | 1xxxxxxxxxxxxxQ | ST, Circle II, Shillong   | 2018-19           | 14,18,86,438                | 13,19,63,945                 | 99,22,493                         | It was stated that the case records are under examination.                                         |
| 4            | 1xxxxxxxxxxxxxP | ST, Circle VI, Shillong   | 2021-22           | 10,49,62,916                | 10,32,91,099                 | 16,71,817                         | The observation was accepted. Notice in Form ASMT-10 was issued.                                   |
| 5            | 1xxxxxxxxxxxxxN | ST, Circle VIII, Shillong | 2018-19           | 12,03,459                   | 11,96,317                    | 7,142                             | No reply was provided                                                                              |
| 6            | 1xxxxxxxxxxxxxO | ST, Circle VIII, Shillong | 2019-20           | 16,94,04,678                | 16,93,99,224                 | 5,454                             | It was stated that notice in Form ASMT-10 was issued.                                              |
| 7            | 1xxxxxxxxxxxxxP | ST, Circle VIII, Shillong | 2019-20           | 5,51,32,378                 | 5,41,04,297                  | 10,28,081                         | It was stated that notice in Form ASMT-10 was issued.                                              |
| 8            | 1xxxxxxxxxxxxxQ | ST, Circle VIII, Shillong | 2021-22           | 2,64,88,197                 | 2,32,63,879                  | 32,24,318                         | It was stated that notice in Form ASMT-10 was issued.                                              |
| 9            | 1xxxxxxxxxxxxxE | ST, Ri Bhoi Circle        | 2018-19           | 5,52,712                    | 5,51,585                     | 1,127                             | No reply was provided                                                                              |
| 10           | 1xxxxxxxxxxxxxM | ST, Ri Bhoi Circle        | 2021-22           | 4,52,50,956                 | 4,48,09,354                  | 4,41,602                          | It was stated that notice in Form ASMT-10 was issued.                                              |
| 11           | 1xxxxxxxxxxxxx4 | ST, Ri Bhoi Circle        | 2018-19 & 2021-22 | 51,88,91,188                | 51,64,76,246                 | 24,14,942                         | It was stated that the tax discrepancy will be reviewed and action will be taken at a later stage. |
| 12           | 1xxxxxxxxxxxxx1 | ST, Ri Bhoi Circle        | 2018-19           | 11,81,69,060                | 11,81,06,240                 | 62,820                            | It was stated that action will be initiated at a later stage as the shortfall is minimum.          |
| 13           | 1xxxxxxxxxxxxx6 | ST, Ri Bhoi Circle        | 2018-19           | 4,37,98,806                 | 4,37,89,421                  | 9,385                             | No reply was provided.                                                                             |
| 14           | 1xxxxxxxxxxxxxB | ST, Ri Bhoi Circle        | 2018-19           | 6,61,94,395                 | 6,54,73,263                  | 7,21,132                          | No reply was provided.                                                                             |
| 15           | 1xxxxxxxxxxxxxE | ST, Khliehriat Circle     | 2018-19           | 20,31,27,175                | 20,27,97,170                 | 3,30,005                          | It was stated that case records are under examination.                                             |
| <b>Total</b> |                 |                           |                   | <b>1,60,70,99,323</b>       | <b>1,58,72,37,788</b>        | <b>1,98,61,535</b>                | <b>-</b>                                                                                           |



**Appendix 2.3.8**  
**Non/short discharge of tax liability by taxpayers identified by KPAs**  
**[Reference: Paragraph 2.3.8.2 (A)]**

| S. No | Nature of observation                                          | GSTIN             | Period                                 | Assessable value | Tax value | Department's response |              |                     |           |                                  |           | Interest leviable <sup>190</sup> | Penalty <sup>191</sup> | Remarks/<br>Department's Replies                                                                                          |
|-------|----------------------------------------------------------------|-------------------|----------------------------------------|------------------|-----------|-----------------------|--------------|---------------------|-----------|----------------------------------|-----------|----------------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------|
|       |                                                                |                   |                                        |                  |           | Accepted              |              | Not accepted        |           | No response/ reply not furnished |           |                                  |                        |                                                                                                                           |
|       |                                                                |                   |                                        |                  |           | Assess-<br>able value | Tax<br>value | Assessable<br>value | Tax value | Assessable<br>value              | Tax value |                                  |                        |                                                                                                                           |
| 1     |                                                                | 1xxxxxxx<br>xxxxN | July 2018<br>& October<br>2020         | 4,14,698         | 30,709    | -                     | -            | -                   | -         | 4,14,698                         | 30,709    | 7,648                            | 30,709                 | It was stated that case records are under examination.                                                                    |
| 2     |                                                                | 1xxxxxxx<br>xxxxT | Jul-18                                 | 3,33,587         | 60,046    | -                     | -            | -                   | -         | 3,33,587                         | 60,046    | 39,324                           | 60,046                 | No reply was provided.                                                                                                    |
| 3     |                                                                | 1xxxxxxx<br>xxxx4 | Sep, Nov<br>2020 &<br>Jan, Mar<br>2021 | 6,38,814         | 1,14,986  | -                     | -            | -                   | -         | 6,38,814                         | 1,14,986  | 20,074                           | 1,14,986               | It was stated that the case records are under examination.                                                                |
| 4     | Generation of<br>EWBs but<br>not reported<br>in GST<br>returns | 1xxxxxxx<br>xxxxO | Apr-19                                 | 94,603           | 17,029    | -                     | -            | -                   | -         | 94,603                           | 17,029    | 8,860                            | 17,029                 | It was stated that notice in Form ASMT-10 was issued.                                                                     |
| 5     |                                                                | 1xxxxxxx<br>xxxxW | May 2021<br>&<br>February<br>2022      | 2,45,00,000      | 44,00,000 | -                     | -            | -                   | -         | 2,45,00,000                      | 44,00,000 | 43,397                           | 44,00,000              | It was stated that the EWB was generated to transport goods for re-conditioning for which IGST towards services was paid. |
| 6     |                                                                | 1xxxxxxx<br>xxxxO | Dec-20                                 | 80,64,446        | 9,67,734  | -                     | -            | -                   | -         | 80,64,446                        | 9,67,734  | 2,11,894                         | 9,67,734               | It was stated that notice in Form ASMT-10 was issued.                                                                     |
| 7     |                                                                | 1xxxxxxx<br>xxxxQ | Apr-18                                 | 6,42,480         | 1,15,646  | -                     | -            | -                   | -         | 6,42,480                         | 1,15,646  | 80,984                           | 1,15,646               | It was stated that the case records are under examination.                                                                |

<sup>190</sup> Minimum interest from the 11<sup>th</sup> of the month following the defaulted month up to 31 March 2022 has been calculated (Tax value x 18% x No. of days delayed/365).

<sup>191</sup> Penalty of ten thousand rupees or an amount equivalent to the tax not paid to the Government, whichever is higher.

| S. No | Nature of observation                                | GSTIN               | Period                   | Assessable value | Tax value | Department's response |           |                  |           |                                  |           | Interest leviable <sup>191</sup> | Penalty <sup>191</sup> | Remarks/<br>Department's Replies                                                          |
|-------|------------------------------------------------------|---------------------|--------------------------|------------------|-----------|-----------------------|-----------|------------------|-----------|----------------------------------|-----------|----------------------------------|------------------------|-------------------------------------------------------------------------------------------|
|       |                                                      |                     |                          |                  |           | Accepted              |           | Not accepted     |           | No response/ reply not furnished |           |                                  |                        |                                                                                           |
|       |                                                      |                     |                          |                  |           | Assess-able value     | Tax value | Assessable value | Tax value | Assessable value                 | Tax value |                                  |                        |                                                                                           |
| 8     |                                                      | 1xxxxxxxxx<br>xxxxB | Feb-22                   | 16,16,376        | 2,90,948  | -                     | -         | -                | -         | 16,16,376                        | 2,90,948  | 2,870                            | 2,90,948               | No reply was provided.                                                                    |
| 9     |                                                      | 1xxxxxxxxx<br>xxxxU | Jul-18                   | 1,61,500         | 29,070    | -                     | 1,61,500  | 29,070           | -         | -                                | -         | 19,038                           | 29,070                 | It was stated generation of multiple EWBs on same invoice happened due to clerical error. |
| 10    |                                                      | 1xxxxxxxxx<br>xxxx4 | Oct-20                   | 43,54,185        | 7,83,754  | -                     | -         | -                | -         | 43,54,185                        | 7,83,754  | 1,95,187                         | 7,83,754               | It was stated that the case records are under examination.                                |
| 11    |                                                      | 1xxxxxxxxx<br>xxxxQ | May-18                   | 46,275           | 8,330     | -                     | -         | -                | -         | 46,275                           | 8,330     | 5,706                            | 8,330                  | It was stated that the case records are under examination.                                |
| 12    |                                                      | 1xxxxxxxxx<br>xxxxB | May-18                   | 15,16,339        | 2,72,941  | -                     | -         | -                | -         | 15,16,339                        | 2,72,941  | 1,86,961                         | 2,72,941               | No reply was provided.                                                                    |
| 13    | Generation of EWBs but short reported in GST returns | 1xxxxxxxxx<br>xxxxJ | Nov 2018 & Jan, Feb 2019 | 60,74,726        | 10,93,450 | -                     | -         | -                | -         | 60,74,726                        | 10,93,450 | 6,01,787                         | 10,93,450              | No reply was provided.                                                                    |
| 14    |                                                      | 1xxxxxxxxx<br>xxxxU | May, July 2018           | 33,95,600        | 6,11,207  | -                     | 33,95,600 | 6,11,207         | -         | -                                | -         | 4,00,282                         | 6,11,207               | It was stated generation of multiple EWBs on same invoice happened due to clerical error. |
| 15    |                                                      | 1xxxxxxxxx<br>xxxxY | Jan-Mar 2022             | 4,80,74,988      | 60,76,176 | -                     | -         | -                | -         | 4,80,74,988                      | 60,76,176 | -                                | 60,76,176              | No reply was provided.                                                                    |
| 16    |                                                      | 1xxxxxxxxx<br>xxxxU | 2018-19                  | 36,45,681        | 6,56,223  | -                     | 36,45,681 | 6,56,223         | -         | -                                | -         | 3,51,124                         | 6,56,223               | It was stated generation of multiple EWBs on same invoice happened due to clerical error. |
| 17    |                                                      | 1xxxxxxxxx<br>xxxxH | Aug-18                   | 21,00,000        | 4,00,000  | -                     | 21,00,000 | 4,00,000         | -         | -                                | -         | 2,55,847                         | 4,00,000               | No reply was provided.                                                                    |

| S. No | Nature of observation                                | GSTIN               | Period                 | Assessable value | Tax value   | Department's response |           |                  |           |                                  |             | Interest leviable <sup>190</sup> | Penalty <sup>191</sup> | Remarks/<br>Department's Replies                                                                   |
|-------|------------------------------------------------------|---------------------|------------------------|------------------|-------------|-----------------------|-----------|------------------|-----------|----------------------------------|-------------|----------------------------------|------------------------|----------------------------------------------------------------------------------------------------|
|       |                                                      |                     |                        |                  |             | Accepted              |           | Not accepted     |           | No response/ reply not furnished |             |                                  |                        |                                                                                                    |
|       |                                                      |                     |                        |                  |             | Assess-able value     | Tax value | Assessable value | Tax value | Assessable value                 | Tax value   |                                  |                        |                                                                                                    |
| 18    | Generation of EWBs but short reported in GST returns | 1xxxxxxxxx<br>xxxx4 | May-Jun 2018           | 14,66,698        | 2,64,006    | -                     | -         | 14,66,698        | 2,64,006  | -                                | -           | 1,76,935                         | 2,64,006               | It was stated that the tax discrepancy will be reviewed and action will be taken at a later stage. |
| 19    |                                                      | 1xxxxxxxxx<br>xxxxJ | Nov 2018, Jan-Feb 2019 | 60,74,726        | 10,93,450   | -                     | -         | -                | -         | 60,74,726                        | 10,93,450   | 6,01,787                         | 10,93,450              | No reply was provided                                                                              |
| 20    |                                                      | 1xxxxxxxxx<br>xxxxL | Apr-18                 | 20,56,900        | 3,70,242    | -                     | -         | 20,56,900        | 3,70,242  | -                                | -           | 2,59,271                         | 3,70,242               | It was stated that generation of multiple EWBs was due to clerical errors                          |
| 21    |                                                      | 1xxxxxxxxx<br>xxxxI | Aug-18                 | 23,32,890        | 4,19,920    | -                     | -         | 23,32,890        | 4,19,920  | -                                | -           | 2,68,588                         | 4,19,920               | It was stated that action will be initiated at a later stage as the shortfall is minimum.          |
| 22    |                                                      | 1xxxxxxxxx<br>xxxx3 | April, Sept, Nov 2018  | 2,68,50,000      | 47,99,000   | -                     | -         | 2,68,50,000      | 47,99,000 | -                                | -           | 28,54,156                        | 47,99,000              | It was stated that generation of multiple EWBs on same invoice occurred due to clerical errors..   |
| 23    |                                                      | 1xxxxxxxxx<br>xxxxI | Nov-18                 | 1,40,403         | 16,848      | 1,40,403              | 16,848    | -                | -         | -                                | -           | 10,020                           | 16,848                 | It was stated notice in Form ASMT-10 was issued.                                                   |
| Total |                                                      |                     |                        | 11,86,14,213     | 2,28,91,715 | 1,40,403              | 16,848    | 4,20,09,269      | 75,49,668 | 10,24,46,243                     | 1,53,25,199 | 66,01,740                        | 2,28,91,715            | -                                                                                                  |

**Appendix 2.3.9**  
**Mismatch in EWBs generated for outward supplies**  
**[Reference: Paragraph 2.3.8.2 (B) (i)]**

| GSTIN         | Period | As per GSTR-1 |               |             | As per EWB (outward) |                  |          | Remarks/ Replies                                                                                                                                                                                                                                                                                                                                         |
|---------------|--------|---------------|---------------|-------------|----------------------|------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               |        | Records       | Taxable value | Tax         | No of EWB generated  | Assessable value | Tax      |                                                                                                                                                                                                                                                                                                                                                          |
| 1xxxxxxxxxxxT | May-18 | 5             | 4,42,659      | 79,678      | 0                    | -                | -        | The Department stated that intimation notice was issued to the taxpayer. Further response was not communicated.                                                                                                                                                                                                                                          |
|               | Jun-18 | 3             | 3,82,390      | 68,830      | 0                    | -                | -        |                                                                                                                                                                                                                                                                                                                                                          |
|               | Nov-18 | 2             | 1,73,433      | 31,218      | 1                    | -                | -        |                                                                                                                                                                                                                                                                                                                                                          |
|               | Dec-18 | 2             | 1,47,202      | 26,496      | 1                    | -                | --       |                                                                                                                                                                                                                                                                                                                                                          |
|               | Jan-19 | 1             | 1,14,007      | 20,521      | 0                    | -                | -        |                                                                                                                                                                                                                                                                                                                                                          |
|               | Feb-19 | 3             | 3,84,005      | 69,122      | 1                    | -                | -        |                                                                                                                                                                                                                                                                                                                                                          |
|               | Mar-19 | 3             | 3,52,927      | 63,527      | 1                    | -                | -        |                                                                                                                                                                                                                                                                                                                                                          |
|               | -      | 19            | 19,96,623     | 3,59,392    | 4                    | -                | -        |                                                                                                                                                                                                                                                                                                                                                          |
| 1xxxxxxxxxxxM | Aug-21 | 71            | 7,01,77,464   | 35,08,873   | 0                    | -                | -        | As per GSTR-I, GSTIN of receiver was not indicated. Tax value under IGST was reported. Hence, inter-State supply was made. During October 2021 to January 2022, supply was made to Assam, whereas EWBs generated during October and November 2021 was in favour of Mizoram.<br>In response the Department stated that notice in Form ASMT-10 was issued. |
|               | Sep-21 | 1             | 65,38,190     | 3,26,910    | 0                    | -                | -        |                                                                                                                                                                                                                                                                                                                                                          |
|               | Oct-21 | 21            | 3,21,21,583   | 16,06,079   | 2                    | 36,86,667        | 1,84,333 |                                                                                                                                                                                                                                                                                                                                                          |
|               | Nov-21 | 172           | 25,58,74,929  | 1,27,93,746 | 1                    | 11,21,048        | 56,052   |                                                                                                                                                                                                                                                                                                                                                          |
|               | Dec-21 | 132           | 19,23,13,774  | 96,15,689   | 0                    | -                | -        |                                                                                                                                                                                                                                                                                                                                                          |
|               | Jan-22 | 139           | 20,26,31,024  | 1,01,31,551 | 0                    | -                | -        |                                                                                                                                                                                                                                                                                                                                                          |
| Sub-total     |        | 536           | 75,96,56,964  | 3,79,82,848 | 3                    | 48,07,715        | 2,40,385 | -                                                                                                                                                                                                                                                                                                                                                        |
| Total         | -      | 555           | 76,16,53,587  | 3,83,42,240 | 7                    | 48,07,715        | 2,40,385 | -                                                                                                                                                                                                                                                                                                                                                        |

Appendix 2.3.10  
Mismatch of EWBs generated for inward supplies  
[Reference: Paragraph 2.3.8.2 (B) (ii)]

| Sr. No. | GSTIN          | As per GSTR-2A  |                   |               | EWBs generated as per MIS Report (Inward) |                   |               | Mismatch    |                   |               |
|---------|----------------|-----------------|-------------------|---------------|-------------------------------------------|-------------------|---------------|-------------|-------------------|---------------|
|         |                | No. of invoices | Taxable value (₹) | Tax value (₹) | No of EWBs                                | Taxable value (₹) | Tax value (₹) | No. of EWBs | Taxable value (₹) | Tax value (₹) |
| 1       | 1xxxxxxxxxxxxN | 114             | 1,35,25,882       | 10,89,539     | 51                                        | 53,37,239         | 2,73,873      | 63          | 81,88,643         | 8,15,666      |
| 2       | 1xxxxxxxxxxxxT | 7               | 20,73,008         | 3,73,141      | 2                                         | 2,63,243          | 47,383        | 5           | 18,09,765         | 3,25,758      |
| 3       | 1xxxxxxxxxxxxE | 6               | 5,99,728          | 92,316        | 4                                         | 3,47,228          | 60,841        | 2           | 2,52,500          | 31,475        |
| 4       | 1xxxxxxxxxxxxY | 16              | 81,37,911         | 17,38,615     | 9                                         | 48,81,654         | 8,55,360      | 7           | 32,56,257         | 8,83,255      |
| 5       | 1xxxxxxxxxxxxV | 138             | 1,38,36,097       | 16,80,058     | 70                                        | 69,49,301         | 8,39,069      | 68          | 68,86,796         | 8,40,989      |
| Total   |                | 281             | 3,81,72,626       | 49,73,669     | 136                                       | 1,77,78,665       | 20,76,526     | 145         | 2,03,93,961       | 28,97,143     |

**Appendix 2.3.11**  
**Enforcement function of the Department**  
**(Reference: Paragraph 2.3.9)**

| Sl. No.      | Name of the Preventive Unit | Total No. of Booked cases | No. of Booked cases selected as sample | No. of Booked cases actual available with the Preventive Unit | No. of Booked cases verified | Remarks, if any                                     | Replies                                                                                       |
|--------------|-----------------------------|---------------------------|----------------------------------------|---------------------------------------------------------------|------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------|
| 1            | ST, EB, Shillong            | 50                        | 41                                     | 39                                                            | 39                           | Produced two less booked cases than the sample size | Specific reply was not furnished.                                                             |
| 2            | ST, EB, Jowai               | 8                         | 8                                      | 6                                                             | 6                            | Produced two less booked cases than the sample size | The Department stated that records were misplaced.                                            |
| 3            | ST, EB, Nongpoh             | 1                         | 1                                      | 1                                                             | 1                            | Nil                                                 | The Department stated that the lone booked case was executed offline due to technical problem |
| <b>Total</b> |                             | <b>59</b>                 | <b>50</b>                              | <b>46</b>                                                     | <b>46</b>                    | <b>-</b>                                            | <b>-</b>                                                                                      |

**Appendix 2.3.12**  
**Absence of mechanism to monitor availment of ITC on discrepancies found during interception**  
**[(Reference: Paragraph 2.3.9.2 (iii))]**

| Case No.     | Date of Interception | EWB No. & Date              | Invoice No. & Date             | Taxable Value (₹) | Whether reported in GSTR-1 of Supplier | Tax involved (₹) | Whether ITC claimed in GSTR-2A of recipient |
|--------------|----------------------|-----------------------------|--------------------------------|-------------------|----------------------------------------|------------------|---------------------------------------------|
| 2            | 27.02.2020           | 801092767077 dt. 27.02.2020 | GST/19-20/00767 dt. 26.02.2020 | 1,86,800          | Reported                               | 21,456           | Yes                                         |
| 5            | 09.03.2021           | 861145847154 dt. 08.03.2021 | 2351 - 08/03/2021              | 1,59,202          | Reported                               | 44,576           | Yes                                         |
| 25           | 29.10.2021           | 881186374518 dt. 27.10.2021 | 2123103015 dt. 26.10.2021      | 45,476            | Reported                               | 8,186            | Yes                                         |
| 28           | 15.01.2020           | 801085814690 dt. 12.01.2020 | 1CC-8695 dt. 12.01.2020        | 88,354            | Reported                               | 10,603           | Yes                                         |
| 40           | 10.01.2020           | 881085260404 dt. 08.01.2020 | 473/19-20 dt. 08.01.2020       | 1,35,859          | Reported                               | 16,303           | Yes                                         |
| 50           | 28.02.2020           | 851092593969 dt. 25.02.2020 | G025-000016 dt. 25.02.2020     | 2,00,994          | Reported                               | 36,179           | Yes                                         |
| <b>Total</b> |                      |                             |                                | <b>8,16,685</b>   | <b>-</b>                               | <b>1,37,303</b>  | <b>-</b>                                    |



**Appendix 2.4.1**  
**Details of sample for centralised audit, detailed audit and audit of Circles**  
**[Reference: Paragraph 2.4.4 (iii)]**

**A. Sample for Centralised Audit**

(Amount in ₹)

| Sl. No.                                                                                             | Circle            | GSTIN          | Year    | Value of Discrepancy |
|-----------------------------------------------------------------------------------------------------|-------------------|----------------|---------|----------------------|
| ITC mismatch between GSTR-2A and GSTR-3B<br>(Reference: Appendix 2.4.3)                             |                   |                |         |                      |
| 1                                                                                                   | Circle-VII        | 1xxxxxxxxxxxxX | 2019-20 | 1,31,07,204.00       |
| 2                                                                                                   |                   |                | 2018-19 | 956.00               |
| 3                                                                                                   | Circle-VIII       | 1xxxxxxxxxxxxD | 2020-21 | 1,29,92,384.00       |
| 4                                                                                                   | Circle-VI         | 1xxxxxxxxxxxxK | 2019-20 | 17,50,677.00         |
| 5                                                                                                   |                   |                | 2020-21 | 2,51,52,924.00       |
| 6                                                                                                   |                   |                | 2018-19 | 19,82,13,323.00      |
| 7                                                                                                   | Circle-VI         | 1xxxxxxxxxxxx5 | 2018-19 | 1,68,75,533.00       |
| 8                                                                                                   |                   |                | 2020-21 | 8,33,35,642.00       |
| 9                                                                                                   | Circle-VIII       | 1xxxxxxxxxxxxT | 2018-19 | 4,93,77,083.00       |
| 10                                                                                                  | Circle-VI         | 1xxxxxxxxxxxxH | 2020-21 | 22,50,719.00         |
| 11                                                                                                  |                   |                | 2018-19 | 3,12,72,892.00       |
| 12                                                                                                  | Circle-VI         | 1xxxxxxxxxxxxQ | 2020-21 | 1,16,04,609.00       |
| 13                                                                                                  |                   |                | 2019-20 | 1,57,43,272.00       |
| 14                                                                                                  | Circle-VIII       | 1xxxxxxxxxxxxF | 2018-19 | 4,30,48,603.00       |
| 15                                                                                                  | Circle-VII        | 1xxxxxxxxxxxxM | 2018-19 | 1,35,27,016.00       |
| 16                                                                                                  | Circle-VIII       | 1xxxxxxxxxxxxN | 2019-20 | 1,47,03,205.00       |
| 17                                                                                                  | Circle-VII        | 1xxxxxxxxxxxxY | 2018-19 | 2,11,83,669.00       |
| 18                                                                                                  | Tura Circle II    | 1xxxxxxxxxxxxK | 2019-20 | 4,33,91,944.00       |
| 19                                                                                                  | Ri Bhoi Circle    | 1xxxxxxxxxxxxY | 2020-21 | 8,71,55,550.00       |
| 20                                                                                                  |                   |                | 2018-19 | 1,43,45,120.00       |
| 21                                                                                                  | Khliehriat Circle | 1xxxxxxxxxxxx4 | 2020-21 | 2,00,29,053.00       |
| 22                                                                                                  | Jowai Circle      | 1xxxxxxxxxxxxG | 2020-21 | 33,12,894.00         |
| 23                                                                                                  |                   |                | 2019-20 | 1,34,28,944.00       |
| 24                                                                                                  | Khliehriat Circle | 1xxxxxxxxxxxxE | 2018-19 | 1,42,10,009.00       |
| 25                                                                                                  | Circle-VIII       | 1xxxxxxxxxxxxP | 2018-19 | 71,24,898.00         |
| 26                                                                                                  |                   |                | 2019-20 | 61,66,679.00         |
| 27                                                                                                  | Ri Bhoi Circle    | 1xxxxxxxxxxxxI | 2019-20 | 1,26,38,912.00       |
| 28                                                                                                  | Circle-VIII       | 1xxxxxxxxxxxxQ | 2020-21 | 50,111.00            |
| 29                                                                                                  |                   |                | 2018-19 | 2,43,13,859.00       |
| 30                                                                                                  | Circle-VII        | 1xxxxxxxxxxxxW | 2020-21 | 4,94,78,211.00       |
| 31                                                                                                  |                   |                | 2019-20 | 5,51,10,000.00       |
| 32                                                                                                  |                   |                | 2018-19 | 4,58,94,537.00       |
| Total                                                                                               |                   |                |         | 95,07,90,432.00      |
| Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9<br>(Reference: Appendix 2.4.4) |                   |                |         |                      |
| 33                                                                                                  | Circle-VII        | 1xxxxxxxxxxxxW | 2018-19 | 12,43,93,816.00      |

| Sl. No.                                                                              | Circle            | GSTIN          | Year    | Value of Discrepancy |
|--------------------------------------------------------------------------------------|-------------------|----------------|---------|----------------------|
| 34                                                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxR | 2019-20 | 1,59,26,117.00       |
| 35                                                                                   | Circle-VI         | 1xxxxxxxxxxxxK | 2020-21 | 7,27,00,208.00       |
| 36                                                                                   |                   |                | 2018-19 | 19,35,008.00         |
| 37                                                                                   | Circle-II         | 1xxxxxxxxxxxxM | 2018-19 | 17,19,356.10         |
| 38                                                                                   | Circle-VII        | 1xxxxxxxxxxxxI | 2018-19 | 2,11,678.64          |
| 39                                                                                   |                   |                | 2019-20 | 9,42,852.00          |
| 40                                                                                   |                   |                | 2020-21 | 2,30,082.00          |
| 41                                                                                   | Circle-III        | 1xxxxxxxxxxxxO | 2020-21 | 8,25,412.94          |
| 42                                                                                   | Tura Circle I     | 1xxxxxxxxxxxxW | 2018-19 | 6,21,846.00          |
| 43                                                                                   | Circle-II         | 1xxxxxxxxxxxxK | 2019-20 | 4,32,773.84          |
| 44                                                                                   | Circle-III        | 1xxxxxxxxxxxxY | 2018-19 | 5,24,736.90          |
| 45                                                                                   | Khliehriat Circle | 1xxxxxxxxxxxxU | 2019-20 | 52,56,895.00         |
| Total                                                                                |                   |                |         | 22,57,20,782.42      |
| Incorrect availing of ISD credit<br>(Reference: Appendix 2.4.5)                      |                   |                |         |                      |
| 46                                                                                   | Circle-VI         | 1xxxxxxxxxxxxK | 2020-21 | 26,73,616.00         |
| ITC availed in GSTR-3B filed after the cut-off period<br>(Reference: Appendix 2.4.6) |                   |                |         |                      |
| 47                                                                                   | Jowai Circle      | 1xxxxxxxxxxxxG | 2018-19 | 61,23,321.00         |
| 48                                                                                   | Circle-VI         | 1xxxxxxxxxxxxG | 2018-19 | 3,03,48,840.00       |
| 49                                                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxC | 2018-19 | 4,38,82,947.00       |
| 50                                                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxZ | 2019-20 | 75,54,263.50         |
| 51                                                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxJ | 2019-20 | 9,58,842.00          |
| 52                                                                                   |                   |                | 2018-19 | 1,07,81,328.00       |
| 53                                                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxY | 2019-20 | 7,35,00,000.00       |
| 54                                                                                   | Circle-VI         | 1xxxxxxxxxxxxQ | 2018-19 | 1,25,10,206.25       |
| 55                                                                                   | Circle-VI         | 1xxxxxxxxxxxx5 | 2019-20 | 3,34,11,378.00       |
| 56                                                                                   | Circle-VII        | 1xxxxxxxxxxxxJ | 2018-19 | 1,46,38,710.00       |
| 57                                                                                   | Circle-III        | 1xxxxxxxxxxxxY | 2018-19 | 64,00,876.41         |
| 58                                                                                   | Circle-VIII       | 1xxxxxxxxxxxxH | 2019-20 | 4,26,726.58          |
| 59                                                                                   |                   |                | 2018-19 | 66,98,760.84         |
| 60                                                                                   | Tura Circle I     | 1xxxxxxxxxxxxW | 2019-20 | 66,32,641.00         |
| 61                                                                                   |                   |                | 2018-19 | 46,96,630.00         |
| 62                                                                                   |                   |                | 2020-21 | 30,78,409.09         |
| 63                                                                                   | Tura Circle I     | 1xxxxxxxxxxxxI | 2018-19 | 1,03,44,981.14       |
| 64                                                                                   | Tura Circle II    | 1xxxxxxxxxxxx0 | 2020-21 | 33,02,523.68         |
| 65                                                                                   |                   |                | 2018-19 | 34,20,144.20         |
| 66                                                                                   |                   |                | 2019-20 | 23,38,479.51         |
| 67                                                                                   | Tura Circle II    | 1xxxxxxxxxxxxK | 2018-19 | 1,12,03,704.00       |
| 68                                                                                   |                   |                | 2019-20 | 13,96,067.38         |
| Total                                                                                |                   |                |         | 29,36,49,779.58      |

| Sl. No.                                                                                                                   | Circle            | GSTIN          | Year    | Value of Discrepancy |
|---------------------------------------------------------------------------------------------------------------------------|-------------------|----------------|---------|----------------------|
| ITC passed on without supplier remitting tax<br>(Reference: Appendix 2.4.7)                                               |                   |                |         |                      |
| 69                                                                                                                        | Circle-VII        | 1xxxxxxxxxxxxM | 2018-19 | 3,10,69,369.17       |
| 70                                                                                                                        |                   |                | 2020-21 | 14,86,994.69         |
| 71                                                                                                                        | Circle-VI         | 1xxxxxxxxxxxxH | 2019-20 | 3,45,21,006.78       |
| 72                                                                                                                        | Circle-VI         | 1xxxxxxxxxxxxK | 2019-20 | 5,29,37,034.13       |
| 73                                                                                                                        |                   |                | 2020-21 | 60,91,932.54         |
| 74                                                                                                                        | Jowai Circle      | 1xxxxxxxxxxxx0 | 2018-19 | 7,86,541.06          |
| 75                                                                                                                        |                   |                | 2020-21 | 1,01,69,196.16       |
| 76                                                                                                                        |                   |                | 2019-20 | 1,01,51,665.86       |
| 77                                                                                                                        | Circle-VII        | 1xxxxxxxxxxxxJ | 2020-21 | 1,26,76,217.01       |
| 78                                                                                                                        |                   |                | 2018-19 | 92,71,127.77         |
| 79                                                                                                                        | Ri Bhoi Circle    | 1xxxxxxxxxxxx8 | 2019-20 | 2,07,96,464.05       |
| 80                                                                                                                        | Ri Bhoi Circle    | 1xxxxxxxxxxxxY | 2018-19 | 3,28,56,347.16       |
| 81                                                                                                                        |                   |                | 2019-20 | 2,42,99,996.84       |
| 82                                                                                                                        | Circle-VI         | 1xxxxxxxxxxxx5 | 2019-20 | 7,19,00,662.85       |
| 83                                                                                                                        |                   |                | 2018-19 | 2,25,29,925.35       |
| 84                                                                                                                        |                   |                | 2020-21 | 11,837.10            |
| 85                                                                                                                        | Circle-VI         | 1xxxxxxxxxxxxQ | 2018-19 | 6,25,08,439.58       |
| 86                                                                                                                        |                   |                | 2019-20 | 333.51               |
| 87                                                                                                                        | Khliehriat Circle | 1xxxxxxxxxxxx3 | 2018-19 | 6,12,935.71          |
| 88                                                                                                                        |                   |                | 2019-20 | 54,49,507.33         |
| 89                                                                                                                        |                   |                | 2020-21 | 1,53,24,781.78       |
| Total                                                                                                                     |                   |                |         | 42,54,52,316.43      |
| Mismatch of ITC availed between annual returns and books of accounts<br>(Reference: Appendix 2.4.8)                       |                   |                |         |                      |
| 90                                                                                                                        | Circle-VIII       | 1xxxxxxxxxxxxF | 2018-19 | 78,28,198.00         |
| 91                                                                                                                        | Ri Bhoi Circle    | 1xxxxxxxxxxxxB | 2019-20 | 75,98,324.00         |
| 92                                                                                                                        | Ri Bhoi Circle    | 1xxxxxxxxxxxxR | 2019-20 | 1,59,80,382.00       |
| 93                                                                                                                        | Circle-VII        | 1xxxxxxxxxxxxM | 2018-19 | 49,37,071.50         |
| 94                                                                                                                        | Circle-VII        | 1xxxxxxxxxxxxW | 2020-21 | 94,25,524.00         |
| Total                                                                                                                     |                   |                |         | 4,57,69,499.50       |
| Reconciliation between ITC availed in annual returns with expenses in financial statements<br>(Reference: Appendix 2.4.9) |                   |                |         |                      |
| 95                                                                                                                        | Ri Bhoi Circle    | 1xxxxxxxxxxxxR | 2019-20 | 1,58,63,373.00       |
| 96                                                                                                                        | Circle-VII        | 1xxxxxxxxxxxxM | 2018-19 | 49,37,071.50         |
| 97                                                                                                                        | Tura Circle I     | 1xxxxxxxxxxxxX | 2020-21 | 9,26,677.94          |
| 98                                                                                                                        | Circle-VII        | 1xxxxxxxxxxxxU | 2019-20 | 48,04,406.00         |
| 99                                                                                                                        | Circle-I          | 1xxxxxxxxxxxxF | 2018-19 | 8,26,485.00          |
| Total                                                                                                                     |                   |                |         | 2,73,58,013.44       |

| Sl. No.                                                                                                   | Circle              | GSTIN          | Year    | Value of Discrepancy  |
|-----------------------------------------------------------------------------------------------------------|---------------------|----------------|---------|-----------------------|
| <b>Mismatch in tax paid between books of accounts and annual returns<br/>(Reference: Appendix 2.4.10)</b> |                     |                |         |                       |
| 100                                                                                                       | Tura Circle I       | 1xxxxxxxxxxxxX | 2019-20 | 24,25,550.00          |
| 101                                                                                                       | Circle-V            | 1xxxxxxxxxxxxO | 2020-21 | 279.20                |
| 102                                                                                                       |                     |                | 2018-19 | 30,56,899.00          |
| 103                                                                                                       | Ri Bhoi Circle      | 1xxxxxxxxxxxx6 | 2018-19 | 2,14,73,230.00        |
| 104                                                                                                       | Circle-V            | 1xxxxxxxxxxxxH | 2020-21 | 1,40,81,838.00        |
| 105                                                                                                       | Tura Circle II      | 1xxxxxxxxxxxxI | 2018-19 | 49,74,859.00          |
| <b>Total</b>                                                                                              |                     |                |         | <b>4,60,12,655.20</b> |
| <b>Short Payment of interest<br/>(Reference: Appendix 2.4.11)</b>                                         |                     |                |         |                       |
| 106                                                                                                       | Jowai Circle        | 1xxxxxxxxxxxx0 | 2020-21 | 2,15,669.44           |
| 107                                                                                                       |                     |                | 2018-19 | 35,20,029.35          |
| 108                                                                                                       |                     |                | 2019-20 | 7,98,782.19           |
| 109                                                                                                       | Ri Bhoi Circle      | 1xxxxxxxxxxxxC | 2019-20 | 3,62,906.93           |
| 110                                                                                                       |                     |                | 2020-21 | 31,255.96             |
| 111                                                                                                       |                     |                | 2018-19 | 6,37,179.89           |
| 112                                                                                                       | Ri Bhoi Circle      | 1xxxxxxxxxxxxP | 2018-19 | 16,12,134.48          |
| 113                                                                                                       |                     |                | 2020-21 | 11,768.56             |
| 114                                                                                                       |                     |                | 2019-20 | 5,36,220.86           |
| 115                                                                                                       | Circle-VII          | 1xxxxxxxxxxxxJ | 2018-19 | 16,25,619.50          |
| 116                                                                                                       |                     |                | 2019-20 | 4,59,007.23           |
| 117                                                                                                       |                     |                | 2020-21 | 39,256.16             |
| 118                                                                                                       | Circle-V            | 1xxxxxxxxxxxxX | 2020-21 | 2,07,685.68           |
| 119                                                                                                       |                     |                | 2018-19 | 7,16,159.65           |
| 120                                                                                                       |                     |                | 2019-20 | 5,76,907.14           |
| 121                                                                                                       | Circle-I            | 1xxxxxxxxxxxxJ | 2018-19 | 41,083.43             |
| 122                                                                                                       |                     |                | 2019-20 | 2,97,293.02           |
| 123                                                                                                       |                     |                | 2020-21 | 9,38,974.72           |
| 124                                                                                                       | Circle-VII          | 1xxxxxxxxxxxx9 | 2018-19 | 2,96,693.96           |
| 125                                                                                                       |                     |                | 2020-21 | 5,32,782.04           |
| 126                                                                                                       |                     |                | 2019-20 | 2,47,063.49           |
| 127                                                                                                       | Circle-VII          | 1xxxxxxxxxxxxW | 2020-21 | 20,72,464.72          |
| 128                                                                                                       |                     |                | 2019-20 | 1,05,40,649.47        |
| 129                                                                                                       |                     |                | 2018-19 | 4,39,61,869.62        |
| 130                                                                                                       | Circle-II           | 1xxxxxxxxxxxx5 | 2019-20 | 7,62,771.09           |
| 131                                                                                                       |                     |                | 2020-21 | 1,75,719.22           |
| 132                                                                                                       |                     |                | 2018-19 | 34,02,760.15          |
| 133                                                                                                       | Circle-II           | 1xxxxxxxxxxxxH | 2020-21 | 2,90,722.04           |
| 134                                                                                                       |                     |                | 2019-20 | 27,86,081.23          |
| 135                                                                                                       | Williamnagar Circle | 1xxxxxxxxxxxx0 | 2019-20 | 4,640.62              |
| 136                                                                                                       |                     |                | 2020-21 | 11,06,173.84          |
| 137                                                                                                       |                     |                | 2018-19 | 1,45,545.26           |
| 138                                                                                                       | Tura Circle I       | 1xxxxxxxxxxxxD | 2018-19 | 10,38,530.58          |

| Sl. No.                                                                       | Circle              | GSTIN           | Year    | Value of Discrepancy |
|-------------------------------------------------------------------------------|---------------------|-----------------|---------|----------------------|
| 139                                                                           |                     |                 | 2020-21 | 48,944.60            |
| 140                                                                           |                     |                 | 2019-20 | 57,555.38            |
| 141                                                                           | Circle-VI           | 1xxxxxxxxxxxxxH | 2018-19 | 13,54,593.73         |
| 142                                                                           | Circle-VI           | 1xxxxxxxxxxxxxG | 2019-20 | 11,93,222.35         |
| 143                                                                           |                     |                 | 2018-19 | 18,89,548.26         |
| 144                                                                           |                     |                 | 2020-21 | 1,184.70             |
| 145                                                                           | Circle-VI           | 1xxxxxxxxxxxxx5 | 2018-19 | 15,55,101.74         |
| 146                                                                           |                     |                 | 2020-21 | 2,87,938.60          |
| 147                                                                           | Circle-VII          | 1xxxxxxxxxxxxxP | 2020-21 | 1,25,262.81          |
| 148                                                                           |                     |                 | 2018-19 | 13,28,162.09         |
| 149                                                                           |                     |                 | 2019-20 | 9,92,649.12          |
| 150                                                                           | Khliehriat Circle   | 1xxxxxxxxxxxxx3 | 2018-19 | 4,20,76,081.66       |
| 151                                                                           |                     |                 | 2020-21 | 22,88,736.84         |
| 152                                                                           |                     |                 | 2019-20 | 1,06,28,094.60       |
| 153                                                                           | Khliehriat Circle   | 1xxxxxxxxxxxxxL | 2018-19 | 14,96,451.68         |
| 154                                                                           |                     |                 | 2020-21 | 80,561.32            |
| 155                                                                           |                     |                 | 2019-20 | 8,65,059.61          |
| 156                                                                           | Circle-VI           | 1xxxxxxxxxxxxxI | 2019-20 | 8,19,943.74          |
| 157                                                                           |                     |                 | 2018-19 | 1,21,138.77          |
| 158                                                                           |                     |                 | 2020-21 | 7,03,788.96          |
| 159                                                                           | Circle-VIII         | 1xxxxxxxxxxxxxH | 2018-19 | 14,52,857.70         |
| 160                                                                           |                     |                 | 2019-20 | 2,223.71             |
| 161                                                                           |                     |                 | 2020-21 | 2,39,769.01          |
| 162                                                                           | Ri Bhoi Circle      | 1xxxxxxxxxxxxxG | 2019-20 | 2,51,178.02          |
| 163                                                                           |                     |                 | 2020-21 | 42,048.95            |
| 164                                                                           |                     |                 | 2018-19 | 7,98,734.50          |
| 165                                                                           | Circle-VIII         | 1xxxxxxxxxxxxxR | 2020-21 | 6,94,935.21          |
| 166                                                                           |                     |                 | 2018-19 | 15,65,576.50         |
| 167                                                                           |                     |                 | 2019-20 | 22,58,419.01         |
| 168                                                                           | Circle-VIII         | 1xxxxxxxxxxxxxR | 2018-19 | 2,44,163.01          |
| 169                                                                           |                     |                 | 2019-20 | 6,10,603.78          |
| 170                                                                           |                     |                 | 2020-21 | 2,23,305.36          |
| 171                                                                           | Khliehriat Circle   | 1xxxxxxxxxxxxx6 | 2018-19 | 2,18,040.22          |
| 172                                                                           |                     |                 | 2019-20 | 7,38,650.74          |
| 173                                                                           |                     |                 | 2020-21 | 4,66,961.67          |
| 174                                                                           | Williamnagar Circle | 1xxxxxxxxxxxxxC | 2019-20 | 1,21,437.42          |
| 175                                                                           |                     |                 | 2018-19 | 60,72,652.19         |
| Total                                                                         |                     |                 |         | 16,39,07,979.08      |
| GSTR 3B was not filed but GSTR 1 is available<br>(Reference: Appendix 2.4.12) |                     |                 |         |                      |
| 176                                                                           | Circle-II           | 1xxxxxxxxxxxxx3 | 2019-20 | 1,26,43,109.00       |
| 177                                                                           |                     |                 | 2018-19 | 1,27,91,092.19       |
| 178                                                                           | Circle-V            | 1xxxxxxxxxxxxxE | 2018-19 | 8,20,868.75          |
| 179                                                                           | Circle-II           | 1xxxxxxxxxxxxxA | 2018-19 | 3,60,997.04          |

| Sl. No.                                                                                               | Circle            | GSTIN           | Year    | Value of Discrepancy  |
|-------------------------------------------------------------------------------------------------------|-------------------|-----------------|---------|-----------------------|
| 180                                                                                                   |                   |                 | 2019-20 | 1,49,431.14           |
| 181                                                                                                   |                   |                 | 2020-21 | 16,804.14             |
| 182                                                                                                   | Khliehriat Circle | 1xxxxxxxxxxxxxM | 2018-19 | 2,67,114.77           |
| 183                                                                                                   |                   |                 | 2019-20 | 4,09,709.34           |
| 184                                                                                                   | Tura Circle II    | 1xxxxxxxxxxxxx2 | 2019-20 | 29,26,619.88          |
| 185                                                                                                   |                   |                 | 2018-19 | 15,41,180.69          |
| 186                                                                                                   | Circle-VIII       | 1xxxxxxxxxxxxx5 | 2018-19 | 12,92,005.63          |
| <b>Total</b>                                                                                          |                   |                 |         | <b>3,32,18,932.57</b> |
| <b>Suppression of tax liability based on E-Way Bill verification<br/>(Reference: Appendix 2.4.13)</b> |                   |                 |         |                       |
| 187                                                                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxxJ | 2018-19 | 46,42,688.00          |
| 188                                                                                                   |                   |                 | 2019-20 | 50,39,456.00          |
| 189                                                                                                   |                   |                 | 2020-21 | 1,47,600.00           |
| 190                                                                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxxP | 2018-19 | 58,98,480.00          |
| 191                                                                                                   |                   |                 | 2019-20 | 12,75,072.00          |
| 192                                                                                                   |                   |                 | 2020-21 | 16,28,400.00          |
| 193                                                                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxxX | 2018-19 | 5,18,718.00           |
| 194                                                                                                   |                   |                 | 2019-20 | 4,28,262.00           |
| 195                                                                                                   |                   |                 | 2020-21 | 5,28,236.00           |
| 196                                                                                                   | Circle-II         | 1xxxxxxxxxxxxxF | 2019-20 | 59,44,838.00          |
| 197                                                                                                   | Circle-VII        | 1xxxxxxxxxxxxxW | 2019-20 | 87,32,864.00          |
| 198                                                                                                   |                   |                 | 2020-21 | 1,19,06,048.00        |
| 199                                                                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxx3 | 2019-20 | 67,78,400.00          |
| 200                                                                                                   |                   |                 | 2020-21 | 34,11,648.00          |
| 201                                                                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxx4 | 2018-19 | 6,68,064.00           |
| 202                                                                                                   |                   |                 | 2019-20 | 51,38,384.00          |
| 203                                                                                                   |                   |                 | 2020-21 | 42,13,728.00          |
| 204                                                                                                   | Khliehriat Circle | 1xxxxxxxxxxxxxF | 2018-19 | 2,01,794.00           |
| 205                                                                                                   |                   |                 | 2019-20 | 1,02,88,127.00        |
| 206                                                                                                   | Khliehriat Circle | 1xxxxxxxxxxxxx3 | 2018-19 | 5,63,648.00           |
| 207                                                                                                   |                   |                 | 2019-20 | 21,37,792.00          |
| 208                                                                                                   |                   |                 | 2020-21 | 36,03,392.00          |
| 209                                                                                                   | Circle-V          | 1xxxxxxxxxxxxxO | 2018-19 | 7,206.50              |
| 210                                                                                                   |                   |                 | 2020-21 | 18,26,173.10          |
| 211                                                                                                   | Khliehriat Circle | 1xxxxxxxxxxxxxU | 2019-20 | 86,53,088.00          |
| 212                                                                                                   |                   |                 | 2020-21 | 1,22,05,824.00        |
| 213                                                                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxxA | 2019-20 | 10,47,864.00          |
| 214                                                                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxxB | 2018-19 | 33,05,448.00          |
| 215                                                                                                   |                   |                 | 2019-20 | 5,18,096.00           |
| 216                                                                                                   |                   |                 | 2020-21 | 17,69,324.00          |
| 217                                                                                                   | Khliehriat Circle | 1xxxxxxxxxxxxxL | 2018-19 | 10,03,498.00          |
| 218                                                                                                   |                   |                 | 2019-20 | 48,36,943.00          |
| 219                                                                                                   |                   |                 | 2020-21 | 39,18,726.00          |

| Sl. No.                                               | Circle            | GSTIN           | Year    | Value of Discrepancy |
|-------------------------------------------------------|-------------------|-----------------|---------|----------------------|
| 220                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxxI | 2018-19 | 11,68,421.50         |
| 221                                                   |                   |                 | 2019-20 | 23,55,055.80         |
| 222                                                   |                   |                 | 2020-21 | 1,49,186.86          |
| Total                                                 |                   |                 |         | 12,64,60,493.76      |
| Unsettled liabilities<br>(Reference: Appendix 2.4.14) |                   |                 |         |                      |
| 223                                                   | Jowai Circle      | 1xxxxxxxxxxxxx0 | 2020-21 | 2,07,01,542.00       |
| 224                                                   |                   |                 | 2019-20 | 21,638.00            |
| 225                                                   | Circle-VI         | 1xxxxxxxxxxxxxO | 2020-21 | 58,80,398.00         |
| 226                                                   | Circle-VII        | 1xxxxxxxxxxxxxM | 2020-21 | 12,09,41,600.00      |
| 227                                                   | Circle-VI         | 1xxxxxxxxxxxxxO | 2020-21 | 1,53,00,146.00       |
| 228                                                   |                   |                 | 2018-19 | 1,08,02,920.00       |
| 229                                                   | Circle-VIII       | 1xxxxxxxxxxxxxB | 2020-21 | 43,87,568.00         |
| 230                                                   | Circle-VIII       | 1xxxxxxxxxxxxxN | 2019-20 | 87,19,050.00         |
| 231                                                   | Circle-II         | 1xxxxxxxxxxxxx3 | 2019-20 | 1,25,79,590.00       |
| 232                                                   |                   |                 | 2018-19 | 1,27,91,092.00       |
| 233                                                   | Circle-VI         | 1xxxxxxxxxxxxxK | 2019-20 | 2,58,83,560.00       |
| 234                                                   |                   |                 | 2020-21 | 34,112.00            |
| 235                                                   | Circle-III        | 1xxxxxxxxxxxxxG | 2019-20 | 2,09,573.00          |
| 236                                                   |                   |                 | 2018-19 | 10,402.00            |
| 237                                                   | Tura Circle I     | 1xxxxxxxxxxxxx3 | 2020-21 | 20,922.00            |
| 238                                                   |                   |                 | 2019-20 | 97.00                |
| 239                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxx6 | 2019-20 | 5,01,832.00          |
| 240                                                   |                   |                 | 2018-19 | 2,01,00,100.00       |
| 241                                                   | Khliehriat Circle | 1xxxxxxxxxxxxxF | 2019-20 | 1,01,71,315.00       |
| 242                                                   |                   |                 | 2020-21 | 2,85,17,325.00       |
| 243                                                   | Circle-I          | 1xxxxxxxxxxxxxU | 2018-19 | 57,07,379.00         |
| 244                                                   |                   |                 | 2019-20 | 49,466.00            |
| 245                                                   | Circle-III        | 1xxxxxxxxxxxxx7 | 2018-19 | 50,75,044.00         |
| 246                                                   |                   |                 | 2019-20 | 6,71,495.00          |
| 247                                                   | Circle-III        | 1xxxxxxxxxxxxxR | 2018-19 | 50,40,368.00         |
| 248                                                   |                   |                 | 2019-20 | 1,96,557.00          |
| 249                                                   | Circle-VII        | 1xxxxxxxxxxxxx4 | 2018-19 | 3,67,581.00          |
| 250                                                   |                   |                 | 2020-21 | 13,95,983.00         |
| 251                                                   |                   |                 | 2019-20 | 75,76,521.00         |
| 252                                                   | Tura Circle I     | 1xxxxxxxxxxxxxY | 2019-20 | 3,20,30,894.00       |
| 253                                                   | Ri Bhoi Circle    | 1xxxxxxxxxxxxxN | 2019-20 | 54,586.00            |
| 254                                                   |                   |                 | 2018-19 | 37,00,209.00         |
| 255                                                   |                   |                 | 2020-21 | 6,65,779.00          |
| 256                                                   | Nongstoin Circle  | 1xxxxxxxxxxxxxW | 2020-21 | 1,12,05,000.00       |
| 257                                                   |                   |                 | 2019-20 | 24,33,046.00         |
| 258                                                   | Circle-IV         | 1xxxxxxxxxxxxxD | 2020-21 | 90,72,000.00         |
| 259                                                   | Circle-III        | 1xxxxxxxxxxxxxG | 2018-19 | 22,96,351.00         |
| 260                                                   |                   |                 | 2019-20 | 59,64,297.00         |



| Sl. No.                                                                                                    | Circle            | GSTIN           | Year    | Value of Discrepancy |
|------------------------------------------------------------------------------------------------------------|-------------------|-----------------|---------|----------------------|
| 261                                                                                                        |                   |                 | 2020-21 | 1,41,649.00          |
| 262                                                                                                        | Tura Circle II    | 1xxxxxxxxxxxxx2 | 2018-19 | 15,41,180.00         |
| 263                                                                                                        |                   |                 | 2019-20 | 29,26,620.00         |
| 264                                                                                                        | Khliehriat Circle | 1xxxxxxxxxxxxxL | 2018-19 | 31,750.00            |
| 265                                                                                                        |                   |                 | 2019-20 | 39,81,698.00         |
| 266                                                                                                        |                   |                 | 2020-21 | 41,39,170.00         |
| 267                                                                                                        | Khliehriat Circle | 1xxxxxxxxxxxxxQ | 2019-20 | 19,999.00            |
| 268                                                                                                        | Khliehriat Circle | 1xxxxxxxxxxxxxP | 2018-19 | 6,27,049.00          |
| Total                                                                                                      |                   |                 |         | 40,44,86,453.00      |
| TOTAL (Appendix 2.4.3 to 2.4.14)                                                                           |                   |                 |         | 2,74,55,00,952.98    |
| Suppression of taxable value based on unbilled revenue declared in GSTR-9C<br>(Reference: Appendix 2.4.15) |                   |                 |         |                      |
| 269                                                                                                        | Circle-VII        | 1xxxxxxxxxxxxx1 | 2020-21 | 23,28,300.00         |
| 270                                                                                                        | Circle-VIII       | 1xxxxxxxxxxxxxS | 2018-19 | 7,81,693.00          |
| 271                                                                                                        | Circle-II         | 1xxxxxxxxxxxxxV | 2020-21 | 6,67,150.00          |
| 272                                                                                                        | Circle-VI         | 1xxxxxxxxxxxxxR | 2020-21 | 37,15,964.00         |
| 273                                                                                                        |                   |                 | 2019-20 | 58,13,082.00         |
| 274                                                                                                        | Circle III        | 1xxxxxxxxxxxxxU | 2019-20 | 3,587.41             |
| 275                                                                                                        |                   |                 | 2018-19 | 3,26,887.44          |
| Total                                                                                                      |                   |                 |         | 1,36,36,663.85       |
| Mismatch in taxable turnover declared in GSTR-9C Table 7G<br>(Reference: Appendix 2.4.16)                  |                   |                 |         |                      |
| 276                                                                                                        | Circle-VII        | 1xxxxxxxxxxxxxB | 2018-19 | 1,99,31,75,626.00    |
| 277                                                                                                        | Ri Bhoi Circle    | 1xxxxxxxxxxxxx3 | 2018-19 | 27,46,03,510.00      |
| 278                                                                                                        |                   |                 | 2020-21 | 41,43,62,823.00      |
| 279                                                                                                        |                   |                 | 2019-20 | 22,40,13,921.00      |
| 280                                                                                                        | Tura Circle I     | 1xxxxxxxxxxxxxH | 2019-20 | 2,13,61,82,129.00    |
| 281                                                                                                        |                   |                 | 2020-21 | 1,59,89,25,373.00    |
| 282                                                                                                        | Khliehriat Circle | 1xxxxxxxxxxxxx8 | 2020-21 | 43,08,90,60,000.00   |
| 283                                                                                                        | Tura Circle II    | 1xxxxxxxxxxxxxO | 2018-19 | 67,25,38,614.00      |
| 284                                                                                                        |                   |                 | 2019-20 | 40,13,14,704.80      |
| 285                                                                                                        |                   |                 | 2020-21 | 36,91,13,519.10      |
| Total                                                                                                      |                   |                 |         | 51,17,32,90,219.90   |
| Under-declaration of taxable supplies by comparing TDS returns<br>(Reference: Appendix 2.4.17)             |                   |                 |         |                      |
| 286                                                                                                        | Ri Bhoi Circle    | 1xxxxxxxxxxxxxP | 2019-20 | 6,64,48,154.94       |
| 287                                                                                                        | Tura Circle II    | 1xxxxxxxxxxxxxU | 2018-19 | 2,25,64,143.75       |
| 288                                                                                                        | Tura Circle II    | 1xxxxxxxxxxxxxV | 2018-19 | 67,75,161.72         |
| 289                                                                                                        |                   |                 | 2020-21 | 1,95,06,500.00       |
| 290                                                                                                        | Circle-VIII       | 1xxxxxxxxxxxxxS | 2019-20 | 4,17,46,590.00       |
| 291                                                                                                        | Khliehriat Circle | 1xxxxxxxxxxxxx4 | 2020-21 | 36,65,690.00         |
| 292                                                                                                        |                   |                 | 2019-20 | 1,37,05,250.00       |
| 293                                                                                                        |                   |                 | 2018-19 | 2,76,63,150.00       |
| Total                                                                                                      |                   |                 |         | 20,20,74,640.41      |

| Sl. No.                                                                                        | Circle      | GSTIN         | Year    | Value of Discrepancy      |
|------------------------------------------------------------------------------------------------|-------------|---------------|---------|---------------------------|
| <b>Ineligible Composition Levy<br/>(Reference: Appendix 2.4.18)</b>                            |             |               |         |                           |
| 294                                                                                            | Circle-II   | 1xxxxxxxxxxxM | 2018-19 | 1,16,01,381.00            |
| 295                                                                                            | Circle-V    | 1xxxxxxxxxxxI | 2018-19 | 1,00,88,264.00            |
| 296                                                                                            | Circle-VIII | 1xxxxxxxxxxxD | 2018-19 | 2,27,79,344.00            |
| 297                                                                                            | Circle-VIII | 1xxxxxxxxxxxS | 2018-19 | 1,10,86,124.00            |
| 298                                                                                            | Circle-I    | 1xxxxxxxxxxxI | 2019-20 | 1,73,17,590.00            |
| <b>Total</b>                                                                                   |             |               |         | <b>7,28,72,703.00</b>     |
| <b>Composition taxpayer also availing e-commerce facility<br/>(Reference: Appendix 2.4.19)</b> |             |               |         |                           |
| 299                                                                                            | Circle VIII | 1xxxxxxxxxxxH | 2020-21 | <b>7,39,932.00</b>        |
| <b>Total (Appendix 2.4.15 to 2.4.19)</b>                                                       |             |               |         | <b>51,46,26,14,159.16</b> |

## B. Sample for Detailed Audit

| <b>Detailed Audit</b> |               |                             |
|-----------------------|---------------|-----------------------------|
| Sl. No.               | GSTIN         | Jurisdictional zone of SCTD |
| 1                     | 1xxxxxxxxxxxA | 1) Circle-I                 |
| 2                     | 1xxxxxxxxxxxL | 2) Circle-IV                |
| 3                     | 1xxxxxxxxxxxY | 3) Circle-VI                |
| 4                     | 1xxxxxxxxxxxU |                             |
| 5                     | 1xxxxxxxxxxxS |                             |
| 6                     | 1xxxxxxxxxxx4 | 4) Circle-VII               |
| 7                     | 1xxxxxxxxxxx4 |                             |
| 8                     | 1xxxxxxxxxxxR | 5) Circle-VIII              |
| 9                     | 1xxxxxxxxxxx7 |                             |
| 10                    | 1xxxxxxxxxxxL |                             |
| 11                    | 1xxxxxxxxxxxG |                             |
| 12                    | 1xxxxxxxxxxxP |                             |
| 13                    | 1xxxxxxxxxxx6 |                             |
| 14                    | 1xxxxxxxxxxxO |                             |
| 15                    | 1xxxxxxxxxxxQ |                             |
| 16                    | 1xxxxxxxxxxxX |                             |
| 17                    | 1xxxxxxxxxxxZ | 6) Jowai Circle             |
| 18                    | 1xxxxxxxxxxxJ | 7) Khliehriat Circle        |
| 19                    | 1xxxxxxxxxxxU | 8) Ri Bhoi Circle           |
| 20                    | 1xxxxxxxxxxx5 |                             |

Appendix 2.4.2  
Dimension-wise summary of deficiencies (Table A and Table B)  
(Reference: Paragraphs 2.4.7 & 2.4.7.1)

(₹ in crore)

| Sl. No.                     | Audit Dimension                                                      | Total Sample |                  | Accepted by the Department and status of the cases |                   |                                                  |      |                    |      |                  |       |                                    |    | Department's replies accepted by Audit             |       |                   |      |                           |       | Department's reply not acceptable to Audit (Rebuttal) |       |     |      | Department's reply not furnished with appropriate documentary evidence |      |  |  |                          |    |
|-----------------------------|----------------------------------------------------------------------|--------------|------------------|----------------------------------------------------|-------------------|--------------------------------------------------|------|--------------------|------|------------------|-------|------------------------------------|----|----------------------------------------------------|-------|-------------------|------|---------------------------|-------|-------------------------------------------------------|-------|-----|------|------------------------------------------------------------------------|------|--|--|--------------------------|----|
|                             |                                                                      |              |                  | Cases where reply received                         |                   | Recovered (DRC-03)/ Demand Order issued (DRC-07) |      | SCN issued/ DRC-01 |      | ASMT-10/ DRC-01A |       | Under Correspondence with taxpayer |    | Total (Col. 14= 6+8+10+12 and Col. 15 = 7+9+11+13) |       | Data entry errors |      | Action taken before query |       |                                                       |       |     |      |                                                                        |      |  |  | Other valid explanations |    |
|                             |                                                                      |              |                  |                                                    |                   | No.                                              | MV   | No.                | MV   | No.              | MV    | No.                                | MV | No.                                                | MV    | No.               | MV   | No.                       | MV    |                                                       |       |     |      |                                                                        |      |  |  | No.                      | MV |
|                             |                                                                      | No.          | Money Value (MV) | No.                                                | MV <sup>192</sup> | No.                                              | MV   | No.                | MV   | No.              | MV    | No.                                | MV | No.                                                | MV    | No.               | MV   | No.                       | MV    | No.                                                   | MV    | No. | MV   | No.                                                                    | MV   |  |  |                          |    |
| 1                           |                                                                      | 2            | 3                | 4                                                  | 5                 | 6                                                | 7    | 8                  | 9    | 10               | 11    | 12                                 | 13 | 14                                                 | 15    | 16                | 17   | 18                        | 19    | 20                                                    | 21    | 22  | 23   | 24                                                                     | 25   |  |  |                          |    |
| Table A: Liability Mismatch |                                                                      |              |                  |                                                    |                   |                                                  |      |                    |      |                  |       |                                    |    |                                                    |       |                   |      |                           |       |                                                       |       |     |      |                                                                        |      |  |  |                          |    |
| 1                           | ITC mismatch between GSTR-2A and GSTR-3B                             | 32           | 95.08            | 32                                                 | 95.08             | 3                                                | 0.12 | 2                  | 9.98 | 6                | 14.48 | 0                                  | 0  | 14                                                 | 26.58 | 0                 | 0    | 3                         | 10.71 | 12                                                    | 46.79 | 0   | 0    | 3                                                                      | 7.1  |  |  |                          |    |
| 2                           | Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9 | 13           | 22.57            | 13                                                 | 22.57             | 1                                                | 0.53 | 0                  | 0    | 3                | 0.11  | 0                                  | 0  | 7                                                  | 0.78  | 5                 | 0.17 | 2                         | 14.03 | 2                                                     | 7.46  | 0   | 0    | 1                                                                      | 0.08 |  |  |                          |    |
| 3                           | Incorrect availing of ISD credit                                     | 1            | 0.27             | 1                                                  | 0.27              | 0                                                | 0    | 0                  | 0    | 0                | 0     | 0                                  | 0  | 0                                                  | 0     | 0                 | 0    | 0                         | 0     | 1                                                     | 0.27  | 0   | 0    | 0                                                                      | 0    |  |  |                          |    |
| 4                           | ITC availed in GSTR-3B filed after the cut-off period.               | 22           | 29.36            | 22                                                 | 29.36             | 0                                                | 0    | 0                  | 0    | 4                | 1.94  | 0                                  | 0  | 5                                                  | 2.58  | 0                 | 0    | 1                         | 0.61  | 11                                                    | 23.47 | 0   | 0    | 5                                                                      | 2.7  |  |  |                          |    |
| 5                           | ITC passed on without supplier remitting tax                         | 21           | 42.55            | 21                                                 | 42.55             | 0                                                | 0    | 0                  | 0    | 4                | 13.5  | 0                                  | 0  | 5                                                  | 13.56 | 1                 | 2.08 | 5                         | 5.37  | 5                                                     | 11.55 | 3   | 9.44 | 2                                                                      | 0.55 |  |  |                          |    |
| 6                           | Mismatch of ITC                                                      | 5            | 4.58             | 5                                                  | 4.58              | 0                                                | 0    | 0                  | 0    | 1                | 0.94  | 0                                  | 0  | 1                                                  | 0.94  | 0                 | 0    | 2                         | 2.38  | 2                                                     | 1.26  | 0   | 0    | 0                                                                      | 0    |  |  |                          |    |

<sup>192</sup> The Total Amount, wherein replies received is taken as per the cases as pointed out by Audit. Hence, the same may not tally with the sum total of the amounts in Columns 7, 9, 11, 13, 17, 19, 21, 23 & 25. This is due to the recovery (DRC-03) and/or issuance of demand orders (DRC-07) for the amounts different than the ones pointed out by Audit.

| Sl. No.                      | Audit Dimension                                                                            | Total Sample |                  | Accepted by the Department and status of the cases |                   |                                                  |       |                    |      |                  |       |                                    |      |                                                    |       |                   |      | Department's replies accepted by Audit |       |                          |        |     |       | Department's reply not acceptable to Audit (Rebuttal) |       |  | Department's reply not furnished with appropriate documentary evidence |  |
|------------------------------|--------------------------------------------------------------------------------------------|--------------|------------------|----------------------------------------------------|-------------------|--------------------------------------------------|-------|--------------------|------|------------------|-------|------------------------------------|------|----------------------------------------------------|-------|-------------------|------|----------------------------------------|-------|--------------------------|--------|-----|-------|-------------------------------------------------------|-------|--|------------------------------------------------------------------------|--|
|                              |                                                                                            |              |                  | Cases where reply received                         |                   | Recovered (DRC-03)/ Demand Order issued (DRC-07) |       | SCN issued/ DRC-01 |      | ASMT-10/ DRC-01A |       | Under Correspondence with taxpayer |      | Total (Col. 14= 6+8+10+12 and Col. 15 = 7+9+11+13) |       | Data entry errors |      | Action taken before query              |       | Other valid explanations |        |     |       |                                                       |       |  |                                                                        |  |
|                              |                                                                                            | No.          | Money Value (MV) | No.                                                | MV <sup>192</sup> | No.                                              | MV    | No.                | MV   | No.              | MV    | No.                                | MV   | No.                                                | MV    | No.               | MV   | No.                                    | MV    | No.                      | MV     | No. | MV    | No.                                                   | MV    |  |                                                                        |  |
| 1                            |                                                                                            | 2            | 3                | 4                                                  | 5                 | 6                                                | 7     | 8                  | 9    | 10               | 11    | 12                                 | 13   | 14                                                 | 15    | 16                | 17   | 18                                     | 19    | 20                       | 21     | 22  | 23    | 24                                                    | 25    |  |                                                                        |  |
|                              | availed between annual returns and books of accounts                                       |              |                  |                                                    |                   | 0                                                | 0     |                    |      |                  |       |                                    |      |                                                    |       |                   |      |                                        |       |                          |        |     |       |                                                       |       |  |                                                                        |  |
| 7                            | Reconciliation between ITC availed in annual returns with expenses in financial statements | 5            | 2.74             | 5                                                  | 2.74              | 0                                                | 0     | 0                  | 0    | 0                | 0     | 0                                  | 0    | 0                                                  | 0     | 0                 | 0    | 1                                      | 1.59  | 3                        | 1.07   | 1   | 0.08  | 0                                                     | 0     |  |                                                                        |  |
| 8                            | Mismatch in tax paid between books of accounts and annual returns                          | 6            | 4.6              | 5                                                  | 4.6               | 0                                                | 0     | 0                  | 0    | 0                | 0     | 0                                  | 0    | 0                                                  | 0     | 1                 | 1.41 | 0                                      | 0     | 4                        | 2.69   | 1   | 0.5   | 0                                                     | 0     |  |                                                                        |  |
| 9                            | Short payment of interest                                                                  | 70           | 16.39            | 69                                                 | 16.38             | 17                                               | 0.98  | 8                  | 0.92 | 8                | 0.66  | 0                                  | 0    | 50                                                 | 13.03 | 0                 | 0    | 0                                      | 0     | 6                        | 0.56   | 12  | 0.75  | 1                                                     | 1.06  |  |                                                                        |  |
| 10                           | GSTR 3B was not filed but GSTR 1 is available                                              | 11           | 3.32             | 11                                                 | 3.32              | 0                                                | 0     | 0                  | 0    | 0                | 0     | 0                                  | 0    | 3                                                  | 0.2   | 0                 | 0    | 0                                      | 0     | 2                        | 2.54   | 4   | 0.13  | 2                                                     | 0.45  |  |                                                                        |  |
| 11                           | Suppression of tax liability based on E-way bill verification                              | 36           | 12.65            | 36                                                 | 12.65             | 0                                                | 0     | 0                  | 0    | 2                | 1.05  | 7                                  | 1.03 | 13                                                 | 3.11  | 0                 | 0    | 0                                      | 0     | 17                       | 6.69   | 2   | 0.19  | 4                                                     | 2.66  |  |                                                                        |  |
| 12                           | Unsettled liabilities                                                                      | 46           | 40.45            | 41                                                 | 39.57             | 1                                                | 0.002 | 1                  | 3.2  | 0                | 0     | 2                                  | 2.06 | 12                                                 | 8.412 | 1                 | 0.02 | 4                                      | 1.31  | 11                       | 22.52  | 4   | 4.45  | 9                                                     | 2.86  |  |                                                                        |  |
| Total A:                     |                                                                                            | 268          | 274.56           | 262                                                | 273.67            | 22                                               | 1.63  | 11                 | 14.1 | 28               | 32.68 | 9                                  | 3.09 | 110                                                | 69.19 | 4                 | 3.68 | 18                                     | 36.00 | 76                       | 126.87 | 27  | 15.54 | 27                                                    | 17.46 |  |                                                                        |  |
| Table B: Turnover Mismatches |                                                                                            |              |                  |                                                    |                   |                                                  |       |                    |      |                  |       |                                    |      |                                                    |       |                   |      |                                        |       |                          |        |     |       |                                                       |       |  |                                                                        |  |
| 1                            | Suppression of taxable value based on unbilled revenue declared in GSTR-9C.                | 7            | 1.36             | 5                                                  | 1.33              | 0                                                | 0     | 0                  | 0    | 0                | 0     | 0                                  | 0    | 0                                                  | 0     | 0                 | 0    | 0                                      | 0     | 3                        | 0.38   | 2   | 0.95  | 0                                                     | 0     |  |                                                                        |  |

| Sl. No. | Audit Dimension                                                | Total Sample |                  | Accepted by the Department and status of the cases |                   |                                                  |      |                    |    |                  |    |                                    |    |                                                    |      |                   |    |                           |    | Department's replies accepted by Audit |        |        |        |        |      | Department's reply not acceptable to Audit (Rebuttal) |    |     | Department's reply not furnished with appropriate documentary evidence |  |  |
|---------|----------------------------------------------------------------|--------------|------------------|----------------------------------------------------|-------------------|--------------------------------------------------|------|--------------------|----|------------------|----|------------------------------------|----|----------------------------------------------------|------|-------------------|----|---------------------------|----|----------------------------------------|--------|--------|--------|--------|------|-------------------------------------------------------|----|-----|------------------------------------------------------------------------|--|--|
|         |                                                                | No.          | Money Value (MV) | Cases where reply received                         |                   | Recovered (DRC-03)/ Demand Order issued (DRC-07) |      | SCN issued/ DRC-01 |    | ASMT-10/ DRC-01A |    | Under Correspondence with taxpayer |    | Total (Col. 14= 6+8+10+12 and Col. 15 = 7+9+11+13) |      | Data entry errors |    | Action taken before query |    | Other valid explanations               |        | No.    | MV     | No.    | MV   | No.                                                   | MV |     |                                                                        |  |  |
|         |                                                                |              |                  | No.                                                | MV <sup>192</sup> | No.                                              | MV   | No.                | MV | No.              | MV | No.                                | MV | No.                                                | MV   | No.               | MV | No.                       | MV | No.                                    | MV     |        |        |        |      |                                                       |    | No. | MV                                                                     |  |  |
| 1       | Mismatch in taxable turnover declared in GSTR-9C Table 7G      | 2            | 3                | 4                                                  | 5                 | 6                                                | 7    | 8                  | 9  | 10               | 11 | 12                                 | 13 | 14                                                 | 15   | 16                | 17 | 18                        | 19 | 20                                     | 21     | 22     | 23     | 24     | 25   |                                                       |    |     |                                                                        |  |  |
|         |                                                                | 10           | 5117.33          | 10                                                 | 5117.33           | 0                                                | 0    | 0                  | 0  | 2                | NA | 0                                  | 0  | 0                                                  | 2    | NA                | 0  | 0                         | 0  | 0                                      | 6      | 664.13 | 2      | 107.38 | 0    | 0                                                     |    |     |                                                                        |  |  |
| 2       | Mismatch in taxable turnover declared in GSTR-9C Table 7G      | 8            | 20.21            | 7                                                  | 19.53             | 1                                                | 0.04 | 2                  | NA | 0                | 0  | 0                                  | 0  | 5                                                  | 0.04 | 0                 | 0  | 0                         | 0  | 1                                      | 6.64   | 0      | 0      | 1      | 4.17 |                                                       |    |     |                                                                        |  |  |
| 3       | Under-declaration of taxable supplies by comparing TDS returns | 5            | 7.29             | 5                                                  | 7.29              | 1                                                | 0.03 | 0                  | 0  | 0                | 0  | 0                                  | 0  | 3                                                  | 0.03 | 0                 | 0  | 0                         | 0  | 0                                      | 0      | 1      | 1.01   | 1      | 1.73 |                                                       |    |     |                                                                        |  |  |
| 4       | Ineligible Composition Levy                                    | 1            | 0.07             | 1                                                  | 0.07              | 1                                                | 0.05 | 0                  | 0  | 0                | 0  | 0                                  | 0  | 1                                                  | 0.05 | 0                 | 0  | 0                         | 0  | 0                                      | 0      | 0      | 0      | 0      | 0    |                                                       |    |     |                                                                        |  |  |
| 5       | Composition taxpayer also availing e-commerce facility         | 31           | 5146.26          | 28                                                 | 5145.25           | 3                                                | 0.12 | 2                  | NA | 2                | NA | 0                                  | 0  | 11                                                 | 0.12 | 0                 | 0  | 0                         | 0  | 10                                     | 671.15 | 5      | 109.34 | 2      | 5.9  |                                                       |    |     |                                                                        |  |  |
|         | Total B:                                                       |              |                  |                                                    |                   | 4                                                | NA   |                    |    |                  |    |                                    |    |                                                    |      |                   |    |                           |    |                                        |        |        |        |        |      |                                                       |    |     |                                                                        |  |  |

**Appendix 2.4.3**  
**ITC Mismatch between GSTR-2A and GSTR-3B**  
**[Reference: Paragraph 2.4.7.1 (i)]**

| Sl. No.                                                                                                              | Circle      | GSTIN              | Year    | Deviation value     | Department's Reply                                                                                                                                                                                                                                                                                                                                                    | Audit Conclusion                                                                                            |
|----------------------------------------------------------------------------------------------------------------------|-------------|--------------------|---------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| (Amount in ₹)                                                                                                        |             |                    |         |                     |                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                             |
| <b>D) Fifteen Cases which were not considered (Sl. A &amp; B below)</b>                                              |             |                    |         |                     |                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                             |
| <b>A) Three Cases wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2)</b> |             |                    |         |                     |                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                             |
| 1                                                                                                                    | Circle-VIII | 1xxxxxxx<br>xxxxxT | 2018-19 | 4,93,77,083         | The Department stated (August 2023) that ASMT-10 under Section 61 has been issued. Further, the taxpayer had replied with supporting documents that ITC has already been reversed.                                                                                                                                                                                    | Action taken before audit query was issued. Hence, this case has been settled.                              |
| 2                                                                                                                    | Circle-VIII | 1xxxxxxx<br>xxxxxF | 2018-19 | 4,30,48,603         | The Department (Circle VIII) stated (August 2023) that ASMT-10 under Section 61 has been issued. Further, the taxpayer had replied with supporting documents that the ITC has already been reversed in June 2019.                                                                                                                                                     | Action taken before audit query was issued. Hence, this case has been settled.                              |
| 3                                                                                                                    | Circle-VIII | 1xxxxxxx<br>xxxxxN | 2019-20 | 1,47,03,205         | The Department stated (August 2023) that ASMT-10 under Section 61 has been issued. Further, the taxpayer's reply (GSTR 9) as forwarded (August 2024) corroborates that the ineligible ITC has already been reversed.                                                                                                                                                  | Action taken before audit query was issued. Hence, this case has been settled.                              |
| <b>Total (Sl. 1 to 3)</b>                                                                                            |             |                    |         | <b>10,71,28,891</b> | -                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                           |
| <b>B) Twelve Cases wherein the Department's reply was acceptable (Ref: Column 16, 17, 20, 21 of Appendix 2.4.2)</b>  |             |                    |         |                     |                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                             |
| 4                                                                                                                    | Circle-VII  | 1xxxxxxx<br>xxxxxX | 2019-20 | 1,31,07,204         | The Department stated (August 2023) that as per the records available in the portal, ITC available to the taxpayer as per GSTR2A is ₹3,63,73,764.12 and ITC availed as per GSTR3B is ₹3,53,49,523.28 and the deviation amount is ₹10,24,240.84 (excess) only. The taxpayer has claimed less ITC in the FY 2019-20 and as such there is no loss of Government Revenue. | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |
| 5                                                                                                                    | Circle-VI   | 1xxxxxxx<br>xxxxxK | 2019-20 | 17,50,677           | The Department (Circle VI) stated (August 2024) that the deviation value as per the system is different than the one pointed out by Audit. Further, the taxpayer had furnished the replies in response to the ASMT-10 issued by the ST.                                                                                                                               | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |
| 6                                                                                                                    | Circle-VI   | 1xxxxxxx<br>xxxxxK | 2020-21 | 2,51,52,924         | The Department (Circle VI) stated (August 2024) that the deviation value as per the system is different than the one pointed out by Audit. Further, the taxpayer had furnished the replies in response to the ASMT-10 issued by the ST.                                                                                                                               | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |
| 7                                                                                                                    | Circle-VI   | 1xxxxxxx<br>xxxxxK | 2018-19 | 19,82,13,323        | The Department (Circle VI) stated (August 2024) that the deviation value as per the system is different than the one pointed out by Audit. Further, the taxpayer had furnished the replies in response to the ASMT-10 issued by the ST.                                                                                                                               | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |

| Sl. No.                                                                                                             | Circle     | GSTIN              | Year    | Deviation value     | Department's Reply                                                                                                                                                                                                          | Audit Conclusion                                                                                            |
|---------------------------------------------------------------------------------------------------------------------|------------|--------------------|---------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| 8                                                                                                                   | Circle-VI  | 1xxxxxxx<br>xxxxx5 | 2018-19 | 1,68,75,533         | The Department stated (August 2024) that as per GSTR 9 the taxpayer had claimed less ITC than GSTR-2A.                                                                                                                      | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |
| 9                                                                                                                   | Circle-VI  | 1xxxxxxx<br>xxxxx5 | 2020-21 | 8,33,35,642         | The Department stated (August 2024) that as per GSTR 9 the taxpayer had claimed less ITC than GSTR-2A.                                                                                                                      | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |
| 10                                                                                                                  | Circle-VI  | 1xxxxxxx<br>xxxxxH | 2020-21 | 22,50,719           | The Department (March 2025) stated that the taxpayer has replied to ASMT-10 and that there is no mismatch in ITC as per GSTR-2A/2B and ITC claimed as per GSTR-3B                                                           | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |
| 11                                                                                                                  | Circle-VI  | 1xxxxxxx<br>xxxxxH | 2018-19 | 3,12,72,892         | The Department (March 2025) stated that the taxpayer has replied to ASMT-10 and that there is no mismatch in ITC as per GSTR-2A/2B and ITC claimed as per GSTR-3B                                                           | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |
| 12                                                                                                                  | Circle-VI  | 1xxxxxxx<br>xxxxxQ | 2020-21 | 1,16,04,609         | The Department stated (August 2024) that the deviation value as per the system is different than the one pointed out by Audit. Further, the taxpayer had furnished the replies in response to the ASMT-10 issued by the ST. | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |
| 13                                                                                                                  | Circle-VI  | 1xxxxxxx<br>xxxxxQ | 2019-20 | 1,57,43,272         | The Department stated (August 2024) that the deviation value as per the system is different than the one pointed out by Audit. Further, the taxpayer had furnished the replies in response to the ASMT-10 issued by the ST. | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |
| 14                                                                                                                  | Circle-VII | 1xxxxxxx<br>xxxxxM | 2018-19 | 1,35,27,016         | The Department stated (August 2023) that the ASMT-10 under Section 61 has been issued. Further, taxpayer replied that the same has been reconciled in GSTR 9C. Hence, no liability.                                         | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |
| 15                                                                                                                  | Circle-VII | 1xxxxxxx<br>xxxxxW | 2019-20 | 5,51,10,000         | The Department stated (March 2025) that the taxpayer had claimed less ITC by ₹1.49 lakh.                                                                                                                                    | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |
| <b>Total (Sl. 4 to 15)</b>                                                                                          |            |                    |         | <b>46,79,43,811</b> | -                                                                                                                                                                                                                           | -                                                                                                           |
| <b>II) Three Cases wherein recovery was made at instance of Audit (DRC-03) (Ref: Column 6, 7 of Appendix 2.4.2)</b> |            |                    |         |                     |                                                                                                                                                                                                                             |                                                                                                             |
| 16                                                                                                                  | Circle-VII | 1xxxxxxx<br>xxxxxX | 2018-19 | 956                 | The Department stated (August 2023) that the ASMT-10 under Section 61 has been issued in response to the same, the taxpayer had paid vide DRC 03 dated October 2023 (₹ 1,888).                                              | Recovery at the instance of audit amounting to <b>₹1,888.00</b>                                             |



| Sl. No.                                                                                                               | Circle         | GSTIN              | Year    | Deviation value | Department's Reply                                                                                                                                                        | Audit Conclusion                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 17                                                                                                                    | Circle-VIII    | 1xxxxxxx<br>xxxxxD | 2020-21 | 1,29,92,384     | The Department submitted (March 2025) recovery of ₹ 7,55,838.00 vide DRC-03 dated 20 December 2024.                                                                       | Recovery at instance of audit amounting to <b>₹7.56 lakh</b> .                                                                                                                               |
| 18                                                                                                                    | Circle-VIII    | 1xxxxxxx<br>xxxxxP | 2018-19 | 71,24,898       | The Department stated (March 2025) that the recovery has been made for the FY 2018-19, (₹4.11 lakh out of total assessment of ₹ 5.17 lakh); Balance is still recoverable. | Recovery at the instance of audit amounting to <b>₹4.11 lakh</b> . However, documentary evidence (DRC-03) is awaited. Balance amount of ₹1.06 lakh is yet to be recovered by the Department. |
| Total (Sl. 16 to 18)                                                                                                  |                |                    |         | 2,01,18,238     | Recovery amounting to ₹ 11,68,888.00 was made at instance of Audit against the total deviation value of ₹2,01,18,238.                                                     |                                                                                                                                                                                              |
| III) Three Cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2) |                |                    |         |                 |                                                                                                                                                                           |                                                                                                                                                                                              |
| 19                                                                                                                    | Jowai Circle   | 1xxxxxxx<br>xxxxxG | 2019-20 | 1,34,28,944     | The Department stated (March 2025) that DRC-07 has been issued.                                                                                                           | DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                            |
| 20                                                                                                                    | Circle-VIII    | 1xxxxxxx<br>xxxxxP | 2019-20 | 61,66,679       | The Department stated that (March 2025) DRC-07 has been issued.                                                                                                           | DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                            |
| 21                                                                                                                    | Circle-VIII    | 1xxxxxxx<br>xxxxxQ | 2020-21 | 50,111          | The Department stated (March 2025) that for the year 2020-21, demand notice in DRC-07 has been issued.                                                                    | DRC-07 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                  |
| Total (Sl. 19 to 21)                                                                                                  |                |                    |         | 1,96,45,734     | Demand orders were issued at instance of Audit, for the same amount as pointed out by Audit.                                                                              |                                                                                                                                                                                              |
| IV) Eleven Cases which require to be pursued further by the Department (Sl. A, B and C below)                         |                |                    |         |                 |                                                                                                                                                                           |                                                                                                                                                                                              |
| A) Two Cases wherein DRC-01 were issued by the Department (Ref: Column 8, 9 of Appendix 2.4.2)                        |                |                    |         |                 |                                                                                                                                                                           |                                                                                                                                                                                              |
| 22                                                                                                                    | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxY | 2020-21 | 8,71,55,550     | The Department stated (March 2025) that DRC 01 issued.                                                                                                                    | DRC-01 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                  |
| 23                                                                                                                    | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxI | 2019-20 | 1,26,38,912     | The Department stated (March 2025) that demand in DRC 01 has been issued and reply from the taxpayer is awaited.                                                          | DRC-01 was issued, however, documentary evidence is awaited. The Department should                                                                                                           |

| Sl. No.                                                                                                           | Circle            | GSTIN              | Year    | Deviation value | Department's Reply                                                                                                                                       | Audit Conclusion                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|---------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Total (Sl. 22 to 23)                                                                                              |                   |                    |         | 9,97,94,462     | -                                                                                                                                                        | -                                                                                                                                                                            |
| <b>B) Six Cases wherein ASMT-10/ DRC-01A were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)</b> |                   |                    |         |                 |                                                                                                                                                          |                                                                                                                                                                              |
| 24                                                                                                                | Circle-VII        | 1xxxxxxx<br>xxxxxY | 2018-19 | 2,11,83,669     | The Department stated (August 2023) that the liability stands at ₹ 8.82 lakh, lower than what was pointed out by Audit. DRC 01A was issued in July 2024. | DRC-01A was issued.<br>The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                        |
| 25                                                                                                                | Ri Bhoi Circle    | 1xxxxxxx<br>xxxxxY | 2018-19 | 1,43,45,120     | The Department stated (March 2025) that ASMT 10 and reminder has been issued.                                                                            | ASMT-10 was issued however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.  |
| 26                                                                                                                | Khliehriat Circle | 1xxxxxxx<br>xxxxx4 | 2020-21 | 2,00,29,053     | The Department stated (March 2025) that ASMT 10 has been issued, and reply is awaited.                                                                   | ASMT-10 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 27                                                                                                                | Khliehriat Circle | 1xxxxxxx<br>xxxxxE | 2018-19 | 1,42,10,009     | The Department stated (March 2025) that the ASMT-10 has been issued.                                                                                     | ASMT-10 was issued however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.  |
| 28                                                                                                                | Circle-VII        | 1xxxxxxx<br>xxxxxW | 2020-21 | 4,94,78,211     | The Department stated (March 2025) that ASMT 10 has been issued.                                                                                         | ASMT-10 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                           |
| 29                                                                                                                | Circle-VII        | 1xxxxxxx<br>xxxxxW | 2018-19 | 4,58,94,537     | The Department stated (March 2025) ASMT 10 was issued.                                                                                                   | ASMT-10 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                           |
| Total (Sl. 24 to 29)                                                                                              |                   |                    |         | 16,51,40,599    |                                                                                                                                                          |                                                                                                                                                                              |

| Sl. No.                                                                                                                                                 | Circle         | GSTIN     | Year    | Deviation value     | Department's Reply                                                                                                                                                                     | Audit Conclusion                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------|---------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| <b>C) Three Cases wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)</b> |                |           |         |                     |                                                                                                                                                                                        |                                                                       |
| 30                                                                                                                                                      | Tura Circle II | 1xxxxxxxK | 2019-20 | 4,33,91,944         | The Department stated (August 2024) that on scrutiny of the taxpayers records no ITC mismatch was found. ASMT-10 has been issued, The ST also stated that there is no loss of revenue. | Reply not supported by documentary evidence.                          |
| 31                                                                                                                                                      | Jowai Circle   | 1xxxxxxxG | 2020-21 | 33,12,894           | The Department stated (March 2025) that for the year 2020-21, scrutiny of the returns by the ST revealed no excess availment of ITC                                                    | Reply for the year 2020-21 was not supported by documentary evidence. |
| 32                                                                                                                                                      | Circle-VIII    | 1xxxxxxxQ | 2018-19 | 2,43,13,859         | The Department stated (March 2025) that for 2018-19, there is no loss of revenue.                                                                                                      | Reply not supported by documentary evidence.                          |
| <b>Total (Sl. 30 to 32)</b>                                                                                                                             |                |           |         | <b>7,10,18,697</b>  |                                                                                                                                                                                        |                                                                       |
| <b>Grand Total (32 Cases)</b>                                                                                                                           |                |           |         | <b>95,07,90,432</b> |                                                                                                                                                                                        |                                                                       |

**Appendix 2.4.4**  
**Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9**  
**[Reference: Paragraph 2.4.7.1 (ii)]**

| (Amount in ₹)                                                                                                      |                |                         |         |                       |                                                                                                                                                                                                                 |
|--------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|---------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sl. No.                                                                                                            | Circle         | GSTIN                   | Year    | Deviation value       | Audit Conclusion                                                                                                                                                                                                |
| <b>I) Five Cases which were not considered (Sl. A, B &amp; C below)</b>                                            |                |                         |         |                       |                                                                                                                                                                                                                 |
| <b>A) One Case wherein Data Entry Error was noticed (Ref: Column 16, 17 of Appendix 2.4.2)</b>                     |                |                         |         |                       |                                                                                                                                                                                                                 |
| 1                                                                                                                  | Circle-II      | 1xxxxxx<br>xxxxxxx<br>M | 2018-19 | <b>17,19,356.10</b>   | Data entry error accepted based on valid explanation offered.                                                                                                                                                   |
| <b>B) Two Cases wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2)</b> |                |                         |         |                       |                                                                                                                                                                                                                 |
| 2                                                                                                                  | Circle-VII     | 1xxxxxx<br>xxxxxxx<br>W | 2018-19 | 12,43,93,816.00       | The Department stated (August 2024) that the taxpayer had erroneously shown ITC in Table 4(A)(3) instead of Table 4(A)(5). Supporting Documents (Purchase Register/GSTR-2A Report) of the FY submitted.         |
| 3                                                                                                                  | Ri Bhoi Circle | 1xxxxxx<br>xxxxxxx<br>R | 2019-20 | 1,59,26,117.00        | The Department stated (July 2024) that the taxpayer had already reversed the excess availed RCM ITC vide GSTR 3B in April 2020.                                                                                 |
| <b>Total (Sl. 2 to 3)</b>                                                                                          |                |                         |         | <b>14,03,19,933</b>   | -                                                                                                                                                                                                               |
| <b>C) Two Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)</b>           |                |                         |         |                       |                                                                                                                                                                                                                 |
| 4                                                                                                                  | Circle-VI      | 1xxxxxx<br>xxxxxxx<br>K | 2020-21 | 7,27,00,208.00        | The Department (March 2025) furnished the taxpayer's reply wherein the taxpayer has furnished ASMT 11, reconciliation statements, GSTR 9, GSTR 3B which supported taxpayer claim of no outstanding liabilities. |
| 5                                                                                                                  | Circle-VI      | 1xxxxxx<br>xxxxxxx<br>K | 2018-19 | 19,35,008.00          | The Department (March 2025) furnished the taxpayer's reply wherein the taxpayer has furnished ASMT 11, reconciliation statements, GSTR 9, GSTR 3B which supported taxpayer claim of no outstanding liabilities. |
| <b>Total (Sl. 4 to 5)</b>                                                                                          |                |                         |         | <b>7,46,35,216.00</b> | -                                                                                                                                                                                                               |

| Sl. No.                                                                                                               | Circle            | GSTIN                   | Year    | Deviation value | Department's Reply                                                                                                                                                                         | Audit Conclusion                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|---------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| II) One Case wherein Recovery was made at instance of Audit (DRC-03) (Ref: Column 6,7 of Appendix 2.4.2)              |                   |                         |         |                 |                                                                                                                                                                                            |                                                                                                                                                                                         |
| 6                                                                                                                     | Khliehriat Circle | 1xxxxxx<br>xxxxxxx<br>U | 2019-20 | 52,56,895.00    | The Department stated (August 2023) that the ASMT-10 has been issued to the taxpayer. Further, it was also stated (July 2024) that the taxpayer had paid the unreconciled ITC vide DRC-03. | Recovery made for the same amount pointed out by Audit, i.e. ₹52,56,895.00. However, a copy of DRC-03 was awaited.                                                                      |
| III) Three Cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2) |                   |                         |         |                 |                                                                                                                                                                                            |                                                                                                                                                                                         |
| 7                                                                                                                     | Circle-VII        | 1xxxxxx<br>xxxxxxx<br>I | 2018-19 | 2,11,678.64     | The Department stated (December 2023) that the ASMT-10 has been issued to the taxpayer. Further, DRC-07 has been issued.                                                                   | DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                       |
| 8                                                                                                                     | Circle-VII        | 1xxxxxx<br>xxxxxxx<br>I | 2019-20 | 9,42,852.00     | The Department stated (December 2023) that the ASMT-10 has been issued to the taxpayer. Further, DRC-07 has been issued.                                                                   | DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                       |
| 9                                                                                                                     | Circle-VII        | 1xxxxxx<br>xxxxxxx<br>I | 2020-21 | 2,30,082.00     | The Department stated (December 2023) that the ASMT-10 has been issued to the taxpayer. Further, DRC-07 has been issued.                                                                   | DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                       |
| Total (Sl. 7 to 9)                                                                                                    |                   |                         |         | 13,84,612.64    | Demand orders were issued, at instance of Audit, for the same amount as pointed out by Audit.                                                                                              |                                                                                                                                                                                         |
| IV) Four Cases which require to be pursued further by the Department (Sl. A & B below)                                |                   |                         |         |                 |                                                                                                                                                                                            |                                                                                                                                                                                         |
| A) Three Cases wherein ASMT-10/ DRC-01A were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)          |                   |                         |         |                 |                                                                                                                                                                                            |                                                                                                                                                                                         |
| 10                                                                                                                    | Tura Circle I     | 1xxxxxx<br>xxxxxxx<br>W | 2018-19 | 6,21,846.00     | The Department stated (October 2023) that the ASMT-10 under Section 61 was issued (September 2023).                                                                                        | ASMT-10 was issued, however, documentary evidence is awaited. The Department should take necessary steps to assess and realise the tax according to the existing rules and regulations. |
| 11                                                                                                                    | Circle-II         | 1xxxxxx<br>xxxxxxx<br>K | 2019-20 | 4,32,773.84     | The Department stated (August 2024) that DRC-01A issued in August 2024.                                                                                                                    | DRC-01A was issued, However, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.            |

| Sl. No.                                                                                                                                              | Circle     | GSTIN                   | Year    | Deviation value | Department's Reply                                                                                                                                                                                                                                                                                                                                                        | Audit Conclusion                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------|---------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 12                                                                                                                                                   | Circle-III | 1xxxxxx<br>xxxxxxx<br>Y | 2018-19 | 5,24,736.90     | The Department stated (September 2023) that the ASMT-10 under Section 61 issued. Further, it was stated (August 2024) that the DRC-01A dated 20 August 2024 had been issued, however, for the amount is different (₹ 60,184.00) than the one pointed by Audit. Also, it was stated that the taxpayer had erroneously shown ITC in Table 4(A)(3) instead of Table 4(A)(5). | DRC-01A was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| Total (Sl. 10 to 12)                                                                                                                                 |            |                         |         | 15,79,356.74    |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                              |
| <b>B) One Case wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)</b> |            |                         |         |                 |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                              |
| 13                                                                                                                                                   | Circle-III | 1xxxxxx<br>xxxxxxx<br>O | 2020-21 | 8,25,412.94     | The Department stated (September 2023) that the ASMT-10 under Section 61 issued. Further, it was stated (August 2024) that the taxpayer had erroneously shown ITC in Table 4(A)(3) instead of Table 4(A)(5). However, from the supporting document furnished, it could not be ascertained if it relates to the taxpayer concerned.                                        | Reply not furnished with supporting documents. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                |
| Grand Total (13 Cases)                                                                                                                               |            |                         |         | 22,57,20,782.42 | -                                                                                                                                                                                                                                                                                                                                                                         | -                                                                                                                                                                            |

**Appendix 2.4.5**  
**Incorrect availing of ISD credit**  
**[Reference: Paragraph 2.4.7.1 (iii)]**

| (Amount in ₹) |           |                 |         |                 | Department's Reply                                                                                                                                           | Audit Conclusion                                                                                            |
|---------------|-----------|-----------------|---------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| Sl. No.       | Circle    | GSTIN           | Year    | Deviation value |                                                                                                                                                              |                                                                                                             |
| 1             | Circle-VI | 1xxxxxxxxxxxxxK | 2020-21 | 26,73,616.00    | The Department furnished (March 2025) the reply of the taxpayer wherein the taxpayer furnished the comparison statements showing no outstanding liabilities. | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |

**Appendix 2.4.6**  
**ITC availed in GSTR-3B filed after the cut-off period**  
**[Reference: Paragraph 2.4.7.1 (iv)]**

| Sl. No.                                                                                                    | Circle         | GSTIN              | Year    | Total ITC availed through GSTR 3Bs filed after limitation period | Department's Reply                                                                                                                                                                                                                                                                                              | Audit Conclusion                                                                                             | (Amount in ₹) |
|------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|---------------|
|                                                                                                            |                |                    |         |                                                                  |                                                                                                                                                                                                                                                                                                                 |                                                                                                              |               |
| I) Twelve Cases which were not considered (Sl. A & B below)                                                |                |                    |         |                                                                  |                                                                                                                                                                                                                                                                                                                 |                                                                                                              |               |
| A) One Case wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2) |                |                    |         |                                                                  |                                                                                                                                                                                                                                                                                                                 |                                                                                                              |               |
| 1                                                                                                          | Jowai Circle   | 1xxxxxxx<br>xxxxxG | 2018-19 | 61,23,321.00                                                     | The Department stated (July 2024) that the taxpayer had fully reversed the ineligible ITC. Supporting documents (Summary of GSTR-3B) enclosed.                                                                                                                                                                  | Action taken before audit query was issued. Hence, this case was settled.                                    |               |
| B) Eleven Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)       |                |                    |         |                                                                  |                                                                                                                                                                                                                                                                                                                 |                                                                                                              |               |
| 2                                                                                                          | Circle-VI      | 1xxxxxxx<br>xxxxxG | 2018-19 | 3,03,48,840.00                                                   | The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |               |
| 3                                                                                                          | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxC | 2018-19 | 4,38,82,947.00                                                   | The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |               |
| 4                                                                                                          | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxZ | 2019-20 | 75,54,263.50                                                     | The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |               |
| 5                                                                                                          | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxJ | 2019-20 | 9,58,842.00                                                      | The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |               |



| Sl. No. | Circle         | GSTIN              | Year    | Total ITC availed through GSTR 3Bs filed after limitation period | Department's Reply                                                                                                                                                                                                                                                                                              | Audit Conclusion                                                                                             |
|---------|----------------|--------------------|---------|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| 6       | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxJ | 2018-19 | 1,07,81,328.00                                                   | The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 7       | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxY | 2019-20 | 7,35,00,000.00                                                   | The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 8       | Circle-VI      | 1xxxxxxx<br>xxxxxQ | 2018-19 | 1,25,10,206.25                                                   | The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 9       | Circle-VI      | 1xxxxxxx<br>xxxxx5 | 2019-20 | 3,34,11,378.00                                                   | The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 10      | Circle-VII     | 1xxxxxxx<br>xxxxxJ | 2018-19 | 1,46,38,710.00                                                   | The Department stated (March 2025) that the taxpayer had appealed to the Appellant authority against DRC 07 and also stated that as per Circular No. 237/31/2024-GST dated October 2024 the taxpayers can avail ITC as the time limit has been extended.                                                        | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 11      | Circle-VIII    | 1xxxxxxx<br>xxxxxH | 2019-20 | 4,26,726.58                                                      | The Department stated (August 2023) that the ASMT-10 under Section 61 has been issued. However, it was stated (August 2024) that the taxpayer had not cross the time limit as the same was extended till 30 November 2021 by 53rd GST Council (meeting).                                                        | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 12      | Circle-VIII    | 1xxxxxxx<br>xxxxxH | 2018-19 | 66,98,760.84                                                     | The Department stated (August 2023) that the ASMT-10 under Section 61 has been issued. However, it was stated (August 2024) that the taxpayer had not crossed the time limit as the same was                                                                                                                    | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |

| Sl. No.                                                                                                                  | Circle         | GSTIN              | Year    | Total ITC availed through GSTR 3Bs filed after limitation period | Department's Reply                                                                                                                                                                                                                                                                       | Audit Conclusion                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Total (Sl. 2 to 12)                                                                                                      |                |                    |         | 23,47,12,002.17                                                  | extended till November 2021 by 53rd GST Council (meeting).                                                                                                                                                                                                                               | -                                                                                                                                                                                                  |
| <b>II) One Case wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)</b> |                |                    |         |                                                                  |                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                    |
| 13                                                                                                                       | Circle-III     | 1xxxxxxx<br>xxxxxY | 2018-19 | 64,00,876.41                                                     | The Department stated (March 2025) that though DRC 07 has been issued however as per GST notification (October 2024), a taxpayer is allowed to appeal for waiving off the demand order of ITC availed beyond limitation period                                                           | DRC-07 was issued for the same amount as pointed out by Audit (i.e. ₹64,00,876.41). The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| <b>III) Nine Cases which require to be pursued further by the Department (Sl. A &amp; B below)</b>                       |                |                    |         |                                                                  |                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                    |
| <b>A) Four Cases wherein ASMT-10/ DRC-01A were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)</b>       |                |                    |         |                                                                  |                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                    |
| 14                                                                                                                       | Tura Circle I  | 1xxxxxxx<br>xxxxxI | 2018-19 | 1,03,44,981.14                                                   | The Department stated (March 2025) that ASMT 10 has been issued, and reply is awaited.                                                                                                                                                                                                   | ASMT-10 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                       |
| 15                                                                                                                       | Tura Circle II | 1xxxxxxx<br>xxxxx0 | 2020-21 | 33,02,523.68                                                     | The Department stated (August 2023) that the ASMT-10 under Section 61 was issued. Further, it was stated (March 2025) that DRC 01A was being prepared for issuance to the taxpayer                                                                                                       | ASMT-10 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                 |
| 16                                                                                                                       | Tura Circle II | 1xxxxxxx<br>xxxxx0 | 2018-19 | 34,20,144.20                                                     | The Department stated (August 2023) that the ASMT-10 under Section 61 was issued. Further, DRC-01A has also been issued (February 2024) and the case recommended for departmental audit. Further, it was stated (March 2025) that DRC-07 was being prepared for issuance to the taxpayer | DRC-01A was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                 |
| 17                                                                                                                       | Tura Circle II | 1xxxxxxx<br>xxxxx0 | 2019-20 | 23,38,479.51                                                     | The Department stated (August 2023) that the ASMT-10 under Section 61 was issued. Further, DRC-01A has also been issued (February 2024) and the case recommended for departmental audit.                                                                                                 | DRC-01A was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                 |
| Total (Sl. 14 to 17)                                                                                                     |                |                    |         | 1,94,06,128.53                                                   | -                                                                                                                                                                                                                                                                                        | -                                                                                                                                                                                                  |

| Sl. No.                                                                                                                                                | Circle         | GSTIN              | Year    | Total ITC availed through GSTR 3Bs filed after limitation period | Department's Reply                                                                                                                                                                                                                                                                                                                                       | Audit Conclusion                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>B) Five Cases wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)</b> |                |                    |         |                                                                  |                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                               |
| 18                                                                                                                                                     | Tura Circle I  | 1xxxxxxx<br>xxxxxW | 2019-20 | 66,32,641.00                                                     | The Department stated (March 2025) that the replies to DRC 01 issued was received.                                                                                                                                                                                                                                                                       | Reply not furnished with supporting documents. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 19                                                                                                                                                     | Tura Circle I  | 1xxxxxxx<br>xxxxxW | 2018-19 | 46,96,630.00                                                     | The Department stated (March 2025) that the replies to DRC 01 issued was received.                                                                                                                                                                                                                                                                       | Reply not furnished with supporting documents. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 20                                                                                                                                                     | Tura Circle I  | 1xxxxxxx<br>xxxxxW | 2020-21 | 30,78,409.09                                                     | The Department stated (March 2025) that the replies to DRC 01 issued was received.                                                                                                                                                                                                                                                                       | Reply not furnished with supporting documents. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 21                                                                                                                                                     | Tura Circle II | 1xxxxxxx<br>xxxxxK | 2018-19 | 1,12,03,704.00                                                   | The Department stated (August 2023) that the ASMT-10 under Section 61 was issued. Further, it was stated (August 2024) that the DRC-01A has also been issued (February 2024) and the case recommended for departmental audit. Further, it was stated (March 2025) that reply to DRC 01A furnished by the taxpayer were found unsatisfactory.             | The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                |
| 22                                                                                                                                                     | Tura Circle II | 1xxxxxxx<br>xxxxxK | 2019-20 | 13,96,067.38                                                     | The Department stated (August 2023) that the ASMT-10 under Section 61 was issued. Further, it was stated (August 2024) that the DRC-01A has also been issued (February 2024) and the case recommended for departmental audit. Further, it was stated (March 2025) that reply to DRC 01A for 2018-19 furnished by the taxpayer were found unsatisfactory. | The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                |
| <b>Total (Sl. 18 to 22)</b>                                                                                                                            |                |                    |         | <b>2,70,07,451.47</b>                                            | -                                                                                                                                                                                                                                                                                                                                                        | -                                                                                                                                                             |
| <b>Grand Total (22 cases)</b>                                                                                                                          |                |                    |         | <b>29,36,49,779.58</b>                                           | -                                                                                                                                                                                                                                                                                                                                                        | -                                                                                                                                                             |

**Appendix 2.4.7**  
**ITC passed on without supplier remitting tax**  
**[Reference: Paragraph 2.4.7.1 (v)]**

| (Amount in ₹)                                                                                                       |                |                    |         |                       |                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sl. No.                                                                                                             | Circle         | GSTIN              | Year    | Deviation Value       | Department's Reply                                                                                                                                                                                                              |
| <b>D) Eleven Cases which were not considered (Sl. A, B &amp; C below)</b>                                           |                |                    |         |                       |                                                                                                                                                                                                                                 |
| <b>A) One Case wherein Data Entry Error was noticed (Ref: Column 16, 17 of Appendix 2.4.2)</b>                      |                |                    |         |                       |                                                                                                                                                                                                                                 |
| 1                                                                                                                   | Ri Bhoi Circle | 1xxxxxxx<br>xxxxx8 | 2019-20 | <b>2,07,96,464.05</b> | The Department (March 2025) stated that reply of the taxpayer was found satisfactory which explained that the deviation was due to clerical error in reporting sales in GSTR 3B and GSTR 1. The case was dropped as per ASMT 12 |
| <b>B) Five Cases wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2)</b> |                |                    |         |                       |                                                                                                                                                                                                                                 |
| 2                                                                                                                   | Circle-VII     | 1xxxxxxx<br>xxxxxM | 2018-19 | 3,10,69,369.17        | The Department stated (July 2024) that the taxpayer had already reversed ineligible ITC (Table 8A of GSTR 9). Hence, no outstanding liability.                                                                                  |
| 3                                                                                                                   | Circle-VII     | 1xxxxxxx<br>xxxxxM | 2020-21 | 14,86,994.69          | The Department stated (July 2024) that the taxpayer had already reversed ineligible ITC (Table 8A of GSTR 9). Hence, no outstanding liability.                                                                                  |
| 4                                                                                                                   | Jowai Circle   | 1xxxxxxx<br>xxxxx0 | 2018-19 | 7,86,541.06           | The Department's reply (March 2025) found tenable as the taxpayer had reconciled &/or the outstanding liabilities (₹16,35,771) had already been paid for vide DRC-03 (December 2020).                                           |
| 5                                                                                                                   | Jowai Circle   | 1xxxxxxx<br>xxxxx0 | 2020-21 | 1,01,69,196.16        | The Department's reply (March 2025) found tenable as the taxpayer had reconciled and/or the outstanding liabilities had already been paid (₹23,775) vide DRC-03 (December 2020) and ₹5,84,020 vide DRC-03 (December 2021).      |
| 6                                                                                                                   | Jowai Circle   | 1xxxxxxx<br>xxxxx0 | 2019-20 | 1,01,51,665.86        | The Department's reply (March 2025) found tenable as the taxpayer had reconciled and/or the outstanding liabilities (₹10,88,305) had already been paid for vide DRC-03 (December 2020).                                         |
| <b>Total (Sl. 2 to 6)</b>                                                                                           |                |                    |         | <b>5,36,63,766.94</b> | <b>-</b>                                                                                                                                                                                                                        |

| Sl. No.                                                                                                                  | Circle            | GSTIN              | Year    | Deviation Value        | Department's Reply                                                                                                                                                                                                                                                                             | Audit Conclusion                                                                                                                                                                                                                                                    |
|--------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|---------|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>C) Five Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)</b>                |                   |                    |         |                        |                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                     |
| 7                                                                                                                        | Circle-VI         | 1xxxxxxx<br>xxxxxH | 2019-20 | 3,45,21,006.78         | The Department stated (March 2025) that reply to ASMT 10 received from taxpayer along with supporting document showing no tax liabilities                                                                                                                                                      | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.                                                                                                                                                         |
| 8                                                                                                                        | Circle-VI         | 1xxxxxxx<br>xxxxxK | 2019-20 | 5,29,37,034.13         | The Department stated (March 2025) that reply to ASMT 10 received from taxpayer along with supporting document showing no tax liabilities                                                                                                                                                      | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.                                                                                                                                                         |
| 9                                                                                                                        | Circle-VI         | 1xxxxxxx<br>xxxxxK | 2020-21 | 60,91,932.54           | The Department stated (March 2025) that reply to ASMT 10 received from taxpayer along with supporting document showing no tax liabilities                                                                                                                                                      | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.                                                                                                                                                         |
| 10                                                                                                                       | Circle-VII        | 1xxxxxxx<br>xxxxxJ | 2020-21 | 1,26,76,217.01         | The Department stated (July 2024) that the taxpayer had submitted reconciliation statement. There was excess availment of ₹ 2,42,000.33. Hence, notice was issued. However, in the reply (March 2025) it was stated that the taxpayer claimed less ITC than what was available as per GSTR 2A. | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.                                                                                                                                                         |
| 11                                                                                                                       | Circle-VII        | 1xxxxxxx<br>xxxxxJ | 2018-19 | 92,71,127.77           | The Department stated (July 2024) that the taxpayer had submitted reconciliation statement. There is no outstanding liability.                                                                                                                                                                 | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.                                                                                                                                                         |
| <b>Total (Sl. 7 to 11)</b>                                                                                               |                   |                    |         | <b>11,54,97,318.23</b> | <b>-</b>                                                                                                                                                                                                                                                                                       | <b>-</b>                                                                                                                                                                                                                                                            |
| <b>II) One Case wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)</b> |                   |                    |         |                        |                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                     |
| 12                                                                                                                       | Khliehriat Circle | 1xxxxxxx<br>xxxxx3 | 2018-19 | <b>6,12,935.71</b>     | The Department stated (March 2025) that notices have been issued (DRC-07).                                                                                                                                                                                                                     | Demand order was issued at instance of Audit, for the same amount as pointed out by Audit (i.e. ₹6,12,935.71). However, documentary evidence is awaited. Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| <b>III) Nine Cases which require to be pursued further by the Department (Sl. A &amp; B below)</b>                       |                   |                    |         |                        |                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                     |
| <b>A) Four Cases wherein ASMT-10 were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)</b>                |                   |                    |         |                        |                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                     |
| 13                                                                                                                       | Ri Bhoi           | 1xxxxxxx           | 2018-19 | 3,28,56,347.16         | The Department stated (August 2023) that the ASMT- 10                                                                                                                                                                                                                                          | ASMT 10 issued (August 2023). The                                                                                                                                                                                                                                   |

| Sl. No.                                                                                                                                                      | Circle             | GSTIN                | Year    | Deviation Value        | Department's Reply                                                                                                                                                                                                        | Audit Conclusion                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------|---------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                              | Circle             | xxxxxY               |         |                        | under Section 61 has been issued to the taxpayer. Further, it was also stated (March 2025) that the taxpayer has been reminded to provide replies to ASMT 10 issued                                                       | Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                                                  |
| 14                                                                                                                                                           | Ri Bhoi Circle     | 1xxxxxxxxx<br>xxxxxY | 2019-20 | 2,42,99,996.84         | The Department stated (August 2023) that the ASMT- 10 under Section 61 has been issued to the taxpayer. Further, it was also stated (March 2025) that the taxpayer has been reminded to provide replies to ASMT 10 issued | ASMT 10 issued (August 2023). The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                |
| 15                                                                                                                                                           | Circle-VI          | 1xxxxxxxxx<br>xxxxxQ | 2018-19 | 6,25,08,439.58         | The Department stated (March 2025) that reply is awaited.                                                                                                                                                                 | The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                                              |
| 16                                                                                                                                                           | Khlieh-riat Circle | 1xxxxxxxxx<br>xxxxx3 | 2020-21 | 1,53,24,781.78         | The Department stated (March 2025) that notice has been issued.                                                                                                                                                           | ASMT-10 was issued, however, documentary evidence is awaited. Department should take necessary steps to realise the tax according to the existing rules and regulations.                                    |
| <b>Total (Sl. 13 to 16)</b>                                                                                                                                  |                    |                      |         | <b>13,49,89,565.36</b> | -                                                                                                                                                                                                                         | -                                                                                                                                                                                                           |
| <b>B) Three Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)</b> |                    |                      |         |                        |                                                                                                                                                                                                                           |                                                                                                                                                                                                             |
| 17                                                                                                                                                           | Circle-VI          | 1xxxxxxxxx<br>xxxxx5 | 2019-20 | 7,19,00,662.85         | The Department stated (March 2025) that the taxpayer did not furnish replies to ASMT-10 issued. The reply also stated that proceeding under Section 73 of MGST Act, 2017 cannot be initiated as the case is time barred.  | The Department's reply is not acceptable, hence rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the case being time barred. |
| 18                                                                                                                                                           | Circle-VI          | 1xxxxxxxxx<br>xxxxx5 | 2018-19 | 2,25,29,925.35         | The Department stated (March 2025) that the taxpayer did not furnish replies to ASMT-10 issued. The reply also stated that proceeding under Section 73 of MGST Act, 2017 cannot be initiated as the case is time barred.  | The Department's reply is not acceptable, hence rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the case being time barred. |
| 19                                                                                                                                                           | Circle-VI          | 1xxxxxxxxx<br>xxxxx5 | 2020-21 | 11,837.10              | The Department stated (March 2025) that the taxpayer did not furnish replies to ASMT-10 issued. The reply also stated that proceeding under Section 73 of MGST Act, 2017 cannot be initiated as the case is time barred.  | The Department's reply is not acceptable, hence rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the case being time barred. |
| <b>Total (Sl. 17 to 19)</b>                                                                                                                                  |                    |                      |         | <b>9,44,42,425.30</b>  | -                                                                                                                                                                                                                         | -                                                                                                                                                                                                           |

| SL No.                                                                                                                                                | Circle            | GSTIN              | Year    | Deviation Value        | Department's Reply                                                                                | Audit Conclusion                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|---------|------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>C) Two Cases wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)</b> |                   |                    |         |                        |                                                                                                   |                                                                                                                                                               |
| 20                                                                                                                                                    | Circle-VI         | 1xxxxxxx<br>xxxxxQ | 2019-20 | 333.51                 | The Department stated (March 2025) that the reply to ASMT 10 was received from taxpayer.          | Replies not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 21                                                                                                                                                    | Khliehriat Circle | 1xxxxxxx<br>xxxxx3 | 2019-20 | 54,49,507.33           | The Department stated (March 2025) that the reply of the taxpayer was accepted by the Department. | Reply not supported by documentary evidence.                                                                                                                  |
| <b>Total (Sl. 20 to 21)</b>                                                                                                                           |                   |                    |         | <b>54,49,840.84</b>    | <b>-</b>                                                                                          | <b>-</b>                                                                                                                                                      |
| <b>Grand Total (21 Cases)</b>                                                                                                                         |                   |                    |         | <b>42,54,52,316.43</b> | <b>-</b>                                                                                          | <b>-</b>                                                                                                                                                      |



**Appendix 2.4.8**  
**Mismatch of ITC availed between annual returns and books of accounts**  
**[Reference: Paragraph 2.4.7.1 (vi)]**

| SL No.                                                                                                             | Circle         | GSTIN                   | Year    | Reasons for un-reconciliation                                                                                                                                                                                                                                                                                              | Deviation value       | Department's Reply                                                                                                                                                                                    | Audit Conclusion                                                                                            |
|--------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| (Amount in ₹)                                                                                                      |                |                         |         |                                                                                                                                                                                                                                                                                                                            |                       |                                                                                                                                                                                                       |                                                                                                             |
| <b>I) Four Cases which were not considered (Sl. A &amp; B below)</b>                                               |                |                         |         |                                                                                                                                                                                                                                                                                                                            |                       |                                                                                                                                                                                                       |                                                                                                             |
| <b>A) Two Cases wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2)</b> |                |                         |         |                                                                                                                                                                                                                                                                                                                            |                       |                                                                                                                                                                                                       |                                                                                                             |
| 1                                                                                                                  | Circle-VIII    | 1xxxxxx<br>xxxxxxx<br>F | 2018-19 | 'ITC Reversal of ₹78,28,198 in the month of March 2019 was not done in the GST return. The same has been reversed in the month of June 2019.'                                                                                                                                                                              | 78,28,198.00          | The Department had forwarded (August 2024) the taxpayer's reply (September 2023) wherein reconciliation has been done and ITC reversed (June 2019).                                                   | Action taken before audit query was issued. Hence, this case has been settled.                              |
| 2                                                                                                                  | Ri Bhoi Circle | 1xxxxxx<br>xxxxxxx<br>R | 2019-20 | 'Excess ITC amounting to ₹1,60,44,337 taken in GSTR 3Bs of October 2019 to March 2020, which is reversed in GSTR 3B of April 2020. Hence, the difference. 'ITC amounting to ₹63,955.00 reversed in GSTR 9 along with Interest. However, no such reversal done in books of FY 2019-20.' 'Rounding Off difference of ₹0.34.' | 1,59,80,382.00        | The Department stated (September 2023) that the excess ITC amounting to ₹1,60,44,337 taken in GSTR 3Bs of October 2019 to March 2020, which is reversed in GSTR 3B of April 2020.                     | Action taken before audit query was issued. Hence, this case has been settled.                              |
| <b>Total (Sl. 1 to 2)</b>                                                                                          |                |                         |         |                                                                                                                                                                                                                                                                                                                            | <b>2,38,08,580.00</b> |                                                                                                                                                                                                       |                                                                                                             |
| <b>B) Two Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)</b>           |                |                         |         |                                                                                                                                                                                                                                                                                                                            |                       |                                                                                                                                                                                                       |                                                                                                             |
| 3                                                                                                                  | Ri Bhoi Circle | 1xxxxxx<br>xxxxxxx<br>B | 2019-20 | 'The reason(s) for the un-reconciled balance reflected in 12(F) above is mentioned in Notes to GSTR 9C'                                                                                                                                                                                                                    | 75,98,324.00          | The Department stated (September 2023) that the ITC in GST returns for the year 2018-19, cognised in books for the year 2019-20 due to timing difference between books closure and GST return filing. | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |
| 4                                                                                                                  | Circle-VII     | 1xxxxxx<br>xxxxxxx<br>M | 2018-19 | 'The difference of ₹ 49,37,071/- is due to ITC availed in GST returns for ITC received in Meghalaya state but ITC transfer from other BSNL circle                                                                                                                                                                          | 49,37,071.50          | The Department stated (November 2023) that the ASMT-10 under Section 61 issued. Further, the Department forwarded (July 2024)                                                                         | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided. |

| Sl. No.                                                                                           | Circle     | GSTIN                   | Year    | Reasons for un-reconciliation                                                                            | Deviation value | Department's Reply                                                                                    | Audit Conclusion                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------|------------|-------------------------|---------|----------------------------------------------------------------------------------------------------------|-----------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Total (Sl. 3 to 4)                                                                                |            |                         |         |                                                                                                          | 1,25,35,395.50  |                                                                                                       |                                                                                                                                                                                                   |
| II) One Case wherein ASMT-10 were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2) |            |                         |         |                                                                                                          |                 |                                                                                                       |                                                                                                                                                                                                   |
| 5                                                                                                 | Circle-VII | 1xxxxxx<br>xxxxxxx<br>W | 2020-21 | 'RCM ITC availed in GSTR-3B in the month of March 2021 but has been booked in Financials in April 2021.' | 94,25,524.00    | The Department stated (March 2025) that ASMT 10 has been issued and reply of the taxpayer is awaited. | ASMT 10 was issued. However, documentary evidence (ASMT-10) is awaited. The Department should take necessary steps to assess and realise the tax according to the existing rules and regulations. |
| Grand Total (5 cases)                                                                             |            |                         |         |                                                                                                          | 4,57,69,499.50  | -                                                                                                     | -                                                                                                                                                                                                 |

**Appendix 2.4.9**  
**Reconciliation between ITC availed in annual returns with expenses in financial statements**  
**[Reference: Paragraph 2.4.7.1 (vii)]**

| Sl. No.                                                                                                           | Circle         | GSTIN                | Year    | Reasons for un-reconciliation                                                                                                                                                                                                                                                                                                                                                                                                                              | Deviation Value       | Department's Reply                                                                                                                                                                 | Audit Conclusion                                                                                             |
|-------------------------------------------------------------------------------------------------------------------|----------------|----------------------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| (Amount in ₹)                                                                                                     |                |                      |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                                                                                                                                                                    |                                                                                                              |
| <b>I) Four Cases which were not considered (Sl. A &amp; B below)</b>                                              |                |                      |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                                                                                                                                                                    |                                                                                                              |
| <b>A) One Case wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2)</b> |                |                      |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                                                                                                                                                                    |                                                                                                              |
| 1                                                                                                                 | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxxxR | 2019-20 | "Excess ITC amounting to ₹1,60,44,337.00 taken in GSTR 3Bs of October 2019 to March 2020, which is reversed in GSTR 3B of April 2020. Hence, the difference, ITC amounting to ₹63,955.00 reversed in GSTR 9 along with Interest. However, no such reversal done in books of FY 2019-20, ITC of ₹ 1,53,572.20 booked in FY 2019-20 claimed in FY 2020-21, ITC of ₹36,563.00 booked in FY 2018-19 claimed in FY 2019-20, Rounding Off difference of ₹ 0.34." | <b>1,58,63,373.00</b> | The Department stated (September 2023) that the excess ITC amounting to ₹ 1,60,44,337 taken in GSTR 3Bs of October 2019 to March 2020, which is reversed in GSTR 3B of April 2020. | Action taken before audit query was issued. Hence, this case has been settled.                               |
| <b>B) Three Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)</b>        |                |                      |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                                                                                                                                                                    |                                                                                                              |
| 2                                                                                                                 | Circle-VII     | 1xxxxxxx<br>xxxxxxxM | 2018-19 | ---                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 49,37,071.50          | The Department forwarded (July 2024) the reply furnished by the taxpayer (November 2023) along with reconciliation statement and other relevant supporting documents.              | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 3                                                                                                                 | Tura Circle I  | 1xxxxxxx<br>xxxxxxxX | 2020-21 | "₹ 9,26,677.96 GST input related to FY 2019-20 claimed in FY 2020-21 GSTR 3B August 2020."                                                                                                                                                                                                                                                                                                                                                                 | 9,26,677.94           | The Department forwarded (August 2024) the reply furnished by the taxpayer (May 2024) along with supporting documents.                                                             | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 4                                                                                                                 | Circle-VII     | 1xxxxxxx<br>xxxxxxxU | 2019-20 | ITC is less in books. Management intends to take in books in FY 2020-21."                                                                                                                                                                                                                                                                                                                                                                                  | 48,04,406.00          | The Department forwarded (July 2024) the reply furnished by the taxpayer (November 2023) which explained that excess ITC was not availed.                                          | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| <b>Total (Sl. 2 to 4)</b>                                                                                         |                |                      |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1,06,68,155.44</b> |                                                                                                                                                                                    |                                                                                                              |

| Sl. No.                                                                                                                                             | Circle   | GSTIN               | Year    | Reasons for un-reconciliation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Deviation Value       | Department's Reply                                                                                                                      | Audit Conclusion                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| II) One Case wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2) |          |                     |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                       |                                                                                                                                         |                                                                                                                                                                                                               |
| 5                                                                                                                                                   | Circle-I | lxxxxxxx<br>xxxxxxF | 2018-19 | "ITC of ₹4,00,117.41 under IGST and ITC of ₹4,73,417.80 under SGST have been excessively claimed while filing GSTR-3B for the FY: 2018-19, the same has been reversed while filing GSTR-3B of FY: 2019-20 and reported in point no. 12 of GSTR-9 of FY: 2018-19. Also, ITC of ₹ 47,050.20 under CGST has been shortly availed while filing GSTR-3B for the FY: 2018-19. The same has been availed in FY: 2019-20 and reported in point no 13 of GSTR-9 of FY: 2018-19. (Hence ₹4,00,117.41+ ₹4,73,417.80 – ₹47,050.20 equals ₹8,26,485.01) and balance ₹0.79 is due to round off." | <b>8,26,485.00</b>    | The Department stated (March 2025) that the case record has been verified however action cannot be taken since the case is time barred. | The Department's reply is not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time barred. |
| Grand Total (5 cases)                                                                                                                               |          |                     |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>2,73,58,013.44</b> |                                                                                                                                         |                                                                                                                                                                                                               |

**Appendix 2.4.10**  
**Mismatch in tax paid between books of accounts and annual returns**  
**[Reference: Paragraph 2.4.7.1 (viii)]**

| Sl. No.                                                                                                                                                    | Circle         | GSTIN              | Year    | Deviation Value<br>(Table 9R of<br>GSTR-9C) | Department's Reply                                                                                                                                                                                                                                                                                                                                                     | Audit Conclusion                                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (Amount in ₹)                                                                                                                                              |                |                    |         |                                             |                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |
| <b>I) Five Cases which were not considered (Sl. A &amp; B below)</b>                                                                                       |                |                    |         |                                             |                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |
| <b>A) One Case wherein Data Entry Error was noticed (Ref: Column 16, 17 of Appendix 2.4.2)</b>                                                             |                |                    |         |                                             |                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |
| 1                                                                                                                                                          | Circle-V       | 1xxxxxxx<br>xxxxxH | 2020-21 | <b>1,40,81,838.00</b>                       | The Department stated (August 2024) that the taxpayer had cited clerical error (GSTR-9C). Tax paid is evident from the GSTR-3B (2020-21).                                                                                                                                                                                                                              | Data entry error accepted based on audit scrutiny of the explanation provided which was found to be valid.                                                                                                    |
| <b>B) Four Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)</b>                                                  |                |                    |         |                                             |                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |
| 2                                                                                                                                                          | Tura Circle I  | 1xxxxxxx<br>xxxxxX | 2019-20 | 24,25,550.00                                | The Department forwarded (August 2024) the reply of the taxpayer (April 2024) along with reconciliation statement and other related documents showing no tax liability.                                                                                                                                                                                                | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.                                                                                                  |
| 3                                                                                                                                                          | Circle-V       | 1xxxxxxx<br>xxxxxO | 2020-21 | 279.20                                      | The Department stated (August 2024) that the taxpayer had rectified the deviation vide GSTR 3B (September 2019). The same is reflected in the GSTR 9C (2019-20). Documentary evidence was also furnished.                                                                                                                                                              | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.                                                                                                  |
| 4                                                                                                                                                          | Circle-V       | 1xxxxxxx<br>xxxxxO | 2018-19 | 30,56,899.00                                | The Department stated (August 2024) that the taxpayer had rectified the deviation vide GSTR 3B (September 2019). The same is reflected in the GSTR 9C (2019-20). Documentary evidence was also furnished.                                                                                                                                                              | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.                                                                                                  |
| 5                                                                                                                                                          | Ri Bhoi Circle | 1xxxxxxx<br>xxxxx6 | 2018-19 | 2,14,73,230.00                              | The Department furnished (October 2023) the reply of taxpayer that the company explained the reason for the mismatch of tax liability is due to severe liquidity crunch. Further, NCLT ordered a stay (October 2018) hence, the company is unable to meet tax obligations. Further, it was stated (March 2025) that no further information has come from the taxpayer. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.                                                                                                  |
| <b>Total (Sl. 2 to 5)</b>                                                                                                                                  |                |                    |         | <b>2,69,55,958.20</b>                       | -                                                                                                                                                                                                                                                                                                                                                                      | -                                                                                                                                                                                                             |
| <b>II) One Case wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)</b> |                |                    |         |                                             |                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                               |
| 6                                                                                                                                                          | Tura Circle II | 1xxxxxxx<br>xxxxxI | 2018-19 | <b>49,74,859.00</b>                         | The Department (March 2025) stated that the taxpayer did not reply to ASMT 10 issued and that issuance of order under Section 73(9) for the year 2018-19 has already lapsed.                                                                                                                                                                                           | The Department's reply is not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time barred. |
| <b>Grand Total (5 cases)</b>                                                                                                                               |                |                    |         | <b>4,60,12,655.20</b>                       | -                                                                                                                                                                                                                                                                                                                                                                      | -                                                                                                                                                                                                             |

**Appendix 2.4.11**  
**Short Payment of interest**  
**[Reference: Paragraph 2.4.7.1 (ix)]**

| (Amount in ₹)                                                                                                                       |                |                    |         |                           |                     |                  | Audit Conclusion                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------|---------------------------|---------------------|------------------|--------------------------------------------------------------------------------------------------------------|
| Sl. No.                                                                                                                             | Circle         | GSTIN              | Year    | Total calculated interest | Total Interest paid | Interest payable |                                                                                                              |
| <b>I) Six Cases which were not considered, wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)</b> |                |                    |         |                           |                     |                  |                                                                                                              |
| 1                                                                                                                                   | Jowai Circle   | 1xxxxxxx<br>xxxxx0 | 2020-21 | 2,15,669.44               | 0.00                | 2,15,669.44      | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 2                                                                                                                                   | Jowai Circle   | 1xxxxxxx<br>xxxxx0 | 2018-19 | 35,20,029.35              | 0.00                | 35,20,029.35     | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 3                                                                                                                                   | Jowai Circle   | 1xxxxxxx<br>xxxxx0 | 2019-20 | 7,98,782.19               | 0.00                | 7,98,782.19      | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 4                                                                                                                                   | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxC | 2019-20 | 3,62,906.93               | 0.00                | 3,62,906.93      | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 5                                                                                                                                   | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxC | 2020-21 | 31,255.96                 | 0.00                | 31,255.96        | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |

| Sl. No.                                                                                                          | Circle         | GSTIN              | Year    | Total calculated interest | Total Interest paid | Interest payable | Department's Reply                                                                                                                                                                                                                                | Audit Conclusion                                                                                             |
|------------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------|---------------------------|---------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| 6                                                                                                                | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxC | 2018-19 | 6,37,179.89               | 0.00                | 6,37,179.89      | The Department forwarded (July 2024) the reply furnished by the taxpayer (October 2023) wherein the taxpayer had stated that due to retrospective amendment of Rule 61 (5) with effect from July 2017 interest is not payable.                    | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| Total (Sl. 1 to 6)                                                                                               |                |                    |         | 55,65,823.76              | 0.00                | 55,65,823.76     | -                                                                                                                                                                                                                                                 | -                                                                                                            |
| II) Seventeen Cases wherein Recovery was made at instance of Audit (DRC-03) (Ref: Column 6, 7 of Appendix 2.4.2) |                |                    |         |                           |                     |                  |                                                                                                                                                                                                                                                   |                                                                                                              |
| 7                                                                                                                | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxP | 2018-19 | 16,12,134.48              | 0.00                | 16,12,134.48     | The Department stated (September 2023) that the ASMT-10 under Section 61 has been issued to the taxpayer. Further, it was stated (July 2024) that the taxpayer had paid all the interest dues vide DRC-03 dated 22 November 2023 (₹15,86,137.00). | Recovery at instance of Audit (₹ 15,86,137.00).                                                              |
| 8                                                                                                                | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxP | 2020-21 | 11,768.56                 | 0.00                | 11,768.56        | The Department stated (September 2023) that the ASMT-10 under Section 61 has been issued to the taxpayer. Further, it was stated (July 2024) that the taxpayer had paid all the interest dues vide DRC-03 dated 22 November 2023 (₹34,343.00).    | Recovery at instance of Audit (₹ 34,343.00).                                                                 |
| 9                                                                                                                | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxP | 2019-20 | 5,65,386.86               | 29,166.00           | 5,36,220.86      | The Department stated (September 2023) that the ASMT-10 under Section 61 has been issued to the taxpayer. Further, it was stated (July 2024) that the taxpayer had paid all the interest dues vide DRC-03 dated 22 November 2023 (₹6,69,110.00).  | Recovery at instance of Audit (₹ 6,69,110.00).                                                               |
| 10                                                                                                               | Circle-VII     | 1xxxxxxx<br>xxxxxJ | 2018-19 | 16,25,619.50              | 0.00                | 16,25,619.50     | The Department (Circle VII) stated (November 2023) that the ASMT-10                                                                                                                                                                               | Recovery at instance of Audit (₹ 16,25,620.00).                                                              |



| Sl. No. | Circle     | GSTIN           | Year    | Total calculated interest | Total Interest paid | Interest payable | Department's Reply                                                                                                                                                                                                                                                               | Audit Conclusion                               |
|---------|------------|-----------------|---------|---------------------------|---------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
|         |            |                 |         |                           |                     |                  | under Section 61 has been issued. Further, it was stated (July 2024) that the taxpayer accepted and paid the demand raised by the ST at instance of Audit vide DRC-03 dated 18 December 2023 (₹16,25,620.00).                                                                    |                                                |
| 11      | Circle-VII | 1xxxxxxxxxxxxxJ | 2019-20 | 6,49,087.23               | 1,90,080.00         | 4,59,007.23      | The Department (Circle VII) stated (November 2023) that the ASMT-10 under Section 61 has been issued. Further, it was stated (July 2024) that the taxpayer accepted and paid the demand raised by the ST at instance of Audit vide DRC-03 dated 18 December 2023 (₹4,59,007.00). | Recovery at instance of Audit (₹ 4,59,007.00). |
| 12      | Circle-VII | 1xxxxxxxxxxxxxJ | 2020-21 | 39,256.16                 | 0.00                | 39,256.16        | The Department (Circle VII) stated (November 2023) that the ASMT-10 under Section 61 has been issued. Further, it was stated (July 2024) that the taxpayer accepted and paid the demand raised by the ST at instance of Audit vide DRC-03 dated 18 December 2023 (₹39,257.00).   | Recovery at instance of Audit (₹ 39,257.00).   |
| 13      | Circle-V   | 1xxxxxxxxxxxxxX | 2020-21 | 2,07,685.68               | 0.00                | 2,07,685.68      | The Department forwarded an undertaking (August 2024) vide which the taxpayer promised to pay all the interest dues by 30 September 2024 which was subsequently paid vide DRC-03 dated 16 September 2024.                                                                        | Recovery at instance of Audit (₹ 2,07,686.00). |
| 14      | Circle-V   | 1xxxxxxxxxxxxxX | 2018-19 | 7,16,159.65               | 0.00                | 7,16,159.65      | The Department forwarded (August 2024) an undertaking vide which the taxpayer promised to pay all the interest dues by 30 September 2024 which was subsequently paid vide DRC-03 dated 16 September 2024.                                                                        | Recovery at instance of Audit (₹ 7,16,160.00). |

| Sl. No. | Circle      | GSTIN              | Year    | Total calculated interest | Total Interest paid | Interest payable | Department's Reply                                                                                                                                                                                                                                 | Audit Conclusion                                                                          |
|---------|-------------|--------------------|---------|---------------------------|---------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| 15      | Circle-V    | 1xxxxxxx<br>xxxxxX | 2019-20 | 5,76,907.14               | 0.00                | 5,76,907.14      | The Department forwarded (August 2024) an undertaking vide which the taxpayer promised to pay all the interest dues by 30 September 2024 which was subsequently paid vide DRC-03 dated 16 September 2024.                                          | Recovery at instance of Audit (₹ 5,76,908.00).                                            |
| 16      | Circle-I    | 1xxxxxxx<br>xxxxxJ | 2019-20 | 2,97,293.02               | 0.00                | 2,97,293.02      | The Department forwarded (July 2024) the notices issued on the same date. viz DRC-01. Furthermore, the Department (March 2025) enclosed DRC 03 showing payment of ₹2,97,858.00.                                                                    | Recovery at the instance of Audit was made for the year 2019-20 (₹ 2,97,858.00).          |
| 17      | Circle-I    | 1xxxxxxx<br>xxxxxJ | 2020-21 | 9,38,974.72               | 0.00                | 9,38,974.72      | The Department forwarded (July 2024) the notices issued on the same date. viz. ASMT-10. Further, the Department enclosed (March 2025) DRC 03 for the year 2020-21 showing payment of ₹1,58,322.00 (November 2024) and ₹9,38,975.00 (November 2024) | Recovery at the instance of Audit was made for the year 2020-21 (₹ 10,97,297.00).         |
| 18      | Circle-VII  | 1xxxxxxx<br>xxxxx9 | 2018-19 | 2,96,693.96               | 0.00                | 2,96,693.96      | The Department stated (July 2024) that the taxpayer accepted and paid the demand raised at instance of Audit vide DRC-03 dated 15 January 2024 (₹2,96,694.00).                                                                                     | Recovery made at the instance of Audit for 2018-19 (₹ 2,96,694.00).                       |
| 19      | Circle-VII  | 1xxxxxxx<br>xxxxx9 | 2019-20 | 2,47,063.49               | 0.00                | 2,47,063.49      | The Department stated (July 2024) that the taxpayer accepted and paid the demand raised at instance of Audit vide DRC-03 dated 30 March 2024 (₹2,78,322.00).                                                                                       | Recovery made at the instance of Audit for 2019-20 (₹ 2,78,322.00).                       |
| 20      | Circle-VIII | 1xxxxxxx<br>xxxxxH | 2018-19 | 14,52,857.70              | 0.00                | 14,52,857.70     | The Department issued notices (ASMT-10, DRC-01A and DRC-01) at instance of audit. (August 2024). Furthermore, it was (March 2025) stated that the taxpayer has paid the demands raised.                                                            | Recovery at instance of Audit (₹ 14,52,857.70) However, documentary evidence was awaited. |
| 21      | Circle-     | 1xxxxxxx           | 2019-20 | 2,223.71                  | 0.00                | 2,223.71         | The Department issued notices (ASMT-                                                                                                                                                                                                               | Recovery at instance of Audit                                                             |

| Sl. No.                                                                                                           | Circle      | GSTIN           | Year    | Total calculated interest | Total Interest paid | Interest payable | Department's Reply                                                                                                                                                                      | Audit Conclusion                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------|-------------|-----------------|---------|---------------------------|---------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                   | VIII        | xxxxxH          |         |                           |                     |                  | 10, DRC-01A and DRC-01) at instance of audit. (August 2024). Furthermore, it was (March 2025) stated that the taxpayer has paid the demands raised.                                     | (₹ 2,223.71). However, documentary evidence was awaited.                                                                                                                                               |
| 22                                                                                                                | Circle-VIII | 1xxxxxxxxxxxxxH | 2020-21 | 2,39,769.01               | 0.00                | 2,39,769.01      | The Department issued notices (ASMT-10, DRC-01A and DRC-01) at instance of audit. (August 2024). Furthermore, it was (March 2025) stated that the taxpayer has paid the demands raised. | Recovery at instance of Audit (₹ 2,39,769.01). However, documentary evidence was awaited.                                                                                                              |
| 23                                                                                                                | Circle-VIII | 1xxxxxxxxxxxxxR | 2018-19 | 2,44,163.01               | 0.00                | 2,44,163.01      | The Department stated (August 2024) that the taxpayer accepted and paid the demand in full along with penalty.                                                                          | Recovery made to the tune of ₹ 2,44,163.01 lakh. However, a copy of DRC-03 was awaited.                                                                                                                |
| Total (Sl. 7 to 23)                                                                                               |             |                 |         | 97,23,043.88              | 2,19,246.00         | 95,03,797.88     | Recovery amounting to ₹ 98,23,412.43 was made at instance of Audit against the total deviation value of ₹ 95,03,797.88.                                                                 |                                                                                                                                                                                                        |
| II) 17 Cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2) |             |                 |         |                           |                     |                  |                                                                                                                                                                                         |                                                                                                                                                                                                        |
| 24                                                                                                                | Circle-VII  | 1xxxxxxxxxxxxx9 | 2020-21 | 5,32,782.04               | 0.00                | 5,32,782.04      | The Department stated (July 2024) that DRC-07 has been issued.                                                                                                                          | DRC-07 was issued amounting to ₹ 5.55 lakh. The Department should take necessary steps to realise the interest according to the existing rules and regulations.                                        |
| 25                                                                                                                | Circle-VII  | 1xxxxxxxxxxxxxW | 2020-21 | 20,72,464.72              | 0.00                | 20,72,464.72     | The Department stated (July 2024) that the DRC-07 (₹4.76 crore) have been issued for all the three FYs.                                                                                 | Demand (DRC-07) amounting to ₹ 4.76 crore has been raised for all the three years. The Department should take necessary steps to realise the interest according to the existing rules and regulations. |
| 26                                                                                                                | Circle-VII  |                 | 2019-20 | 1,57,07,030.47            | 51,66,381.00        | 1,05,40,649.47   |                                                                                                                                                                                         |                                                                                                                                                                                                        |
| 27                                                                                                                | Circle-VII  |                 | 2018-19 | 4,67,19,133.62            | 27,57,264.00        | 4,39,61,869.62   |                                                                                                                                                                                         |                                                                                                                                                                                                        |
| 28                                                                                                                | Circle-VII  | 1xxxxxxxxxxxxxP | 2020-21 | 1,25,262.81               | 0.00                | 1,25,262.81      | The Department stated (July 2024) that the notices, viz. DRC-07 for the FYs 2018-19 and 2020-21 have been issued to the taxpayer.                                                       | Notices issued, viz. DRC-07 (2018-19: ₹ 13,28,162.09 & 2020-21: ₹ 1,25,262.81), however, documentary evidence was awaited. The Department should take necessary steps to assess and realise            |
| 29                                                                                                                | Circle-VII  | 1xxxxxxxxxxxxxP | 2018-19 | 13,28,162.09              | 0.00                | 13,28,162.09     |                                                                                                                                                                                         |                                                                                                                                                                                                        |

| Sl. No. | Circle             | GSTIN              | Year    | Total calculated interest | Total Interest paid | Interest payable | Department's Reply                                                                                                                                                             | Audit Conclusion                                                                                                                                                                                                 |
|---------|--------------------|--------------------|---------|---------------------------|---------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                    |                    |         |                           |                     |                  |                                                                                                                                                                                | the interest according to the existing rules and regulations.                                                                                                                                                    |
| 30      | Khlieh-riat Circle | 1xxxxxxx<br>xxxxx3 | 2018-19 | 4,20,76,081.66            | 0.00                | 4,20,76,081.66   | The Department stated (August 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (March 2025) that DRC 07 was issued.            | DRC-07 was issued <b>(for ₹ 4,20,76,081.66)</b> , however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations. |
| 31      | Khlieh-riat Circle | 1xxxxxxx<br>xxxxxL | 2018-19 | 14,96,451.68              | 0.00                | 14,96,451.68     | The Department stated (August 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (July 2024) that DRC -07 have also been issued. | DRC-7 was issued. <b>(₹ 14,96,451.68)</b> , however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.       |
| 32      | Khlieh-riat Circle | 1xxxxxxx<br>xxxxxL | 2020-21 | 80,561.32                 | 0.00                | 80,561.32        | The Department stated (August 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (July 2024) that DRC -07 have also been issued. | DRC-7 was issued <b>(₹ 80,561.32)</b> . The Department should take necessary steps to realise the interest according to the existing rules and regulations.                                                      |
| 33      | Khlieh-riat Circle | 1xxxxxxx<br>xxxxxL | 2019-20 | 8,65,059.61               | 0.00                | 8,65,059.61      | The Department stated (August 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (July 2024) that DRC -07 have also been issued. | DRC-7 was issued <b>(₹ 8,65,059.61)</b> , however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.         |
| 34      | Circle-VIII        | 1xxxxxxx<br>xxxxxR | 2020-21 | 6,94,935.21               | 0.00                | 6,94,935.21      | The Department stated (March 2025) that DRC-07 was issued.                                                                                                                     | DRC-07 was issued <b>(₹ 6,94,935.21)</b> , however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.        |
| 35      | Circle-VIII        | 1xxxxxxx<br>xxxxxR | 2019-20 | 22,58,419.01              | 0.00                | 22,58,419.01     | The Department stated (March 2025) that DRC-07 was issued.                                                                                                                     | DRC-07 was issued <b>(₹ 22,58,419.01)</b> , however, documentary evidence was                                                                                                                                    |

| Sl. No. | Circle              | GSTIN           | Year    | Total calculated interest | Total Interest paid | Interest payable | Department's Reply                                                                                                                                                                                                              | Audit Conclusion                                                                                                                                                                                            |
|---------|---------------------|-----------------|---------|---------------------------|---------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 36      | Khlieh-riat Circle  | 1xxxxxxxxxxxxx6 | 2018-19 | 2,18,040.22               | 0.00                | 2,18,040.22      | The Department stated (August 2023) that the notices were issued, viz. ASMT-10. Further, it was stated (July 2024) that DRC -01 (June 2024) was issued. Additionally, it was stated (March 2025) that DRC 07 was also issued. . | DRC-07 was issued ( <b>₹ 2,18,040.22</b> ), however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.  |
| 37      | Khlieh-riat Circle  | 1xxxxxxxxxxxxx6 | 2019-20 | 7,38,650.74               | 0.00                | 7,38,650.74      | The Department stated that the notices were issued, viz. ASMT-10 (August 2023). Further, it was stated (July 2024) that DRC-01 (June 2024) was issued. Additionally, it was stated (March 2025) that DRC 07 was also issued. .  | DRC-07 was issued ( <b>₹ 7,38,650.74</b> ), however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.  |
| 38      | Khlieh-riat Circle  | 1xxxxxxxxxxxxx6 | 2020-21 | 4,66,961.67               | 0.00                | 4,66,961.67      | The Department stated that the notices were issued, viz. ASMT-10 (August 2023). Further, it was stated (July 2024) that DRC -01 (June 2024) was also issued.                                                                    | DRC-07 was issued ( <b>₹ 4,66,961.67</b> ), however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.  |
| 39      | Williamnagar Circle | 1xxxxxxxxxxxxxC | 2019-20 | 1,21,437.42               | 0.00                | 1,21,437.42      | The Department stated (August 2024) that the ASMT-10 was issued. Further, in view of no reply from the taxpayer, DRC-01A was also issued. Furthermore, it was stated (March 2025) that DRC-07 was also issued. .                | DRC-07 was issued ( <b>₹ 1,21,437.42</b> ), however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.  |
| 40      | Williamnagar Circle | 1xxxxxxxxxxxxxC | 2018-19 | 60,72,652.19              | 0.00                | 60,72,652.19     | The Department stated (August 2024) that the ASMT-10 was issued. Further, in view of no reply from the taxpayer, DRC-01A was also issued. Furthermore, it was stated (March 2025)                                               | DRC-07 was issued ( <b>₹ 60,72,652.19</b> ), however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations. |

| Sl. No.                                                                                                 | Circle     | GSTIN              | Year    | Total calculated interest | Total Interest paid | Interest payable | Department's Reply                                                                                                                           | Audit Conclusion                                                                                                                                                                                         |
|---------------------------------------------------------------------------------------------------------|------------|--------------------|---------|---------------------------|---------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Total (Sl. 24 to 40)</b>                                                                             |            |                    |         | 12,15,74,086.48           | 79,23,645.00        | 11,36,50,441.48  | that DRC-07 was also issued.                                                                                                                 | regulations.                                                                                                                                                                                             |
|                                                                                                         |            |                    |         | 12,15,74,086.48           | 79,23,645.00        | 11,36,50,441.48  | <i>Demand Orders amounting to ₹ 10,46,97,675.63 were issued at instance of Audit against the total deviation value of ₹ 11,36,50,441.48.</i> |                                                                                                                                                                                                          |
| <b>IV) 16 cases which require to be pursued further by the Department (Sl. A &amp; B below)</b>         |            |                    |         |                           |                     |                  |                                                                                                                                              |                                                                                                                                                                                                          |
| <b>A) Eight Cases wherein DRC-01 were issued by the Department (Ref: Column 8, 9 of Appendix 2.4.2)</b> |            |                    |         |                           |                     |                  |                                                                                                                                              |                                                                                                                                                                                                          |
| 41                                                                                                      | Circle-II  | 1xxxxxxx<br>xxxxx5 | 2019-20 | 7,62,771.09               | 0.00                | 7,62,771.09      | The Department stated (August 2024) that the case records of the taxpayer were examined, and DRC-01 has been issued.                         | DRC-01 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.                                                        |
| 42                                                                                                      | Circle-II  | 1xxxxxxx<br>xxxxx5 | 2020-21 | 1,75,719.22               | 0.00                | 1,75,719.22      | The Department stated (August 2024) that the case records of the taxpayer were examined, and DRC-01 has been issued.                         | DRC-01 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.                                                        |
| 43                                                                                                      | Circle-II  | 1xxxxxxx<br>xxxxx5 | 2018-19 | 34,02,760.15              | 0.00                | 34,02,760.15     | The Department stated (August 2024) that the case records of the taxpayer were examined, and DRC-01 has been issued.                         | DRC-01 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.                                                        |
| 44                                                                                                      | Circle-II  | 1xxxxxxx<br>xxxxxH | 2020-21 | 2,90,722.04               | 0.00                | 2,90,722.04      | The Department stated (August 2024) that the case records of the taxpayer were examined, and DRC-01 were issued.                             | DRC-01 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.                                                        |
| 45                                                                                                      | Circle-II  | 1xxxxxxx<br>xxxxxH | 2019-20 | 27,86,081.23              | 0.00                | 27,86,081.23     | The Department stated (August 2024) that the case records of the taxpayer were examined, and DRC-01 were issued.                             | DRC-01 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.                                                        |
| 46                                                                                                      | Circle-VII | 1xxxxxxx<br>xxxxxP | 2019-20 | 9,92,649.12               | 0.00                | 9,92,649.12      | The Department stated (March 2025) that DRC 01 has been issued to the taxpayer.                                                              | DRC-01 was issued for 2019-20, however, documentary evidence was awaited. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations. |
| 47                                                                                                      | Circle-    | 1xxxxxxx           | 2019-20 | 6,10,603.78               | 0.00                | 6,10,603.78      | The Department stated (March 2025)                                                                                                           | DRC-01 was issued, however, documentary evidence was awaited.                                                                                                                                            |

| Sl. No.                                                                                                             | Circle            | GSTIN              | Year    | Total calculated interest | Total Interest paid | Interest payable | Department's Reply                                                                                                                                                                        | Audit Conclusion                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|---------|---------------------------|---------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                     | VIII              | xxxxxR             |         |                           |                     |                  | that DRC 01 was issued to the taxpayer.                                                                                                                                                   | The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.                                                               |
| 48                                                                                                                  | Circle-VIII       | 1xxxxxxx<br>xxxxxR | 2020-21 | 2,23,305.36               | 0.00                | 2,23,305.36      | The Department stated that (March 2025) DRC 01 was issued to the taxpayer. .                                                                                                              | DRC-01 was issued, however, documentary evidence was awaited. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations. |
| <b>Total (Sl. 41 to 48)</b>                                                                                         |                   |                    |         | 92,44,611.99              | 0.00                | 92,44,611.99     |                                                                                                                                                                                           |                                                                                                                                                                                              |
| <b>B) Eight Cases wherein ASMT-10/ DRC-01A were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)</b> |                   |                    |         |                           |                     |                  |                                                                                                                                                                                           |                                                                                                                                                                                              |
| 49                                                                                                                  | Khliehriat Circle | 1xxxxxxx<br>xxxxx3 | 2020-21 | 22,88,736.84              | 0.00                | 22,88,736.84     | The Department stated (August 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (March 2025) that there was no response from the taxpayer. | ASMT-10 was issued. The Department should take necessary steps to assess and realise the interest dues according to the existing rules and regulations.                                      |
| 50                                                                                                                  | Circle-VI         | 1xxxxxxx<br>xxxxxl | 2019-20 | 8,19,943.74               | 0.00                | 8,19,943.74      | The Department stated (March 2025) that ASMT 10 was issued.                                                                                                                               | ASMT-10 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.                                           |
| 51                                                                                                                  | Circle-VI         | 1xxxxxxx<br>xxxxxl | 2018-19 | 1,21,138.77               | 0.00                | 1,21,138.77      | The Department stated (March 2025) that ASMT 10 was issued.                                                                                                                               | ASMT-10 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.                                           |
| 52                                                                                                                  | Circle-VI         | 1xxxxxxx<br>xxxxxl | 2020-21 | 7,03,788.96               | 0.00                | 7,03,788.96      | The Department stated (March 2025) that ASMT 10 was issued.                                                                                                                               | ASMT-10 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.                                           |



| Sl. No.                     | Circle         | GSTIN              | Year    | Total calculated interest | Total Interest paid | Interest payable    | Department's Reply                                                                                                                                                                                                                                                                                                                   | Audit Conclusion                                                                                                                                                                                                    |
|-----------------------------|----------------|--------------------|---------|---------------------------|---------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 53                          | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxG | 2019-20 | 2,51,178.02               | 0.00                | 2,51,178.02         | The Department stated (September 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (July 2024) that the taxpayer was reminded to furnish reply at the earliest. Furthermore, it was stated (March 2025) that another reminder has been issued to the taxpayer to provide the replies. | ASMT-10 and reminders were issued. However, in view of no replies from the taxpayer, the Department should take necessary steps to assess and realise the interest according to the existing rules and regulations. |
| 54                          | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxG | 2020-21 | 1,74,824.95               | 1,32,776.00         | 42,048.95           | The Department stated (September 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (July 2024) that the taxpayer was reminded to furnish reply at the earliest. Furthermore, it was stated (March 2025) that another reminder has been issued to the taxpayer to provide the replies. | ASMT-10 and reminders were issued. However, in view of no replies from the taxpayer, the Department should take necessary steps to assess and realise the interest according to the existing rules and regulations. |
| 55                          | Ri Bhoi Circle | 1xxxxxxx<br>xxxxxG | 2018-19 | 7,98,734.50               | 0.00                | 7,98,734.50         | The Department stated (September 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (July 2024) that the taxpayer was reminded to furnish reply at the earliest. Furthermore, it was stated (March 2025) that another reminder has been issued to the taxpayer to provide the replies. | ASMT-10 and reminders were issued. However, in view of no replies from the taxpayer, the Department should take necessary steps to assess and realise the interest according to the existing rules and regulations. |
| 56                          | Circle-VIII    | 1xxxxxxx<br>xxxxxR | 2018-19 | 15,65,576.50              | 0.00                | 15,65,576.50        | The Department stated (March 2025) that Notice in DRC-01A was issued for FY 2018-19.                                                                                                                                                                                                                                                 | DRC-01A was issued, however, documentary evidence is awaited. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.                        |
| <b>Total (Sl. 49 to 56)</b> |                |                    |         | 67,23,922.28              | 1,32,776.00         | <b>65,91,146.28</b> | -                                                                                                                                                                                                                                                                                                                                    | -                                                                                                                                                                                                                   |

| Sl. No.                                                                                                                                                   | Circle                     | GSTIN              | Year    | Total calculated interest | Total Interest paid | Interest payable | Department's Reply                                                                                                                                                                                                      | Audit Conclusion                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------|---------|---------------------------|---------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>V) 12 Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)</b> |                            |                    |         |                           |                     |                  |                                                                                                                                                                                                                         |                                                                                                                                                                                                                               |
| 57                                                                                                                                                        | Willia<br>mnagar<br>Circle | 1xxxxxxx<br>xxxxx0 | 2019-20 | 4,640.62                  | 0.00                | 4,640.62         | The Department stated (March 2025) that DRC 07 was issued and furnished copies of the taxpayers reply where the taxpayer questioned the monetary limit of not exceeding ₹ 20 lakh demand notice to be issued by the ST. | The Department's reply was not acceptable, hence, rebutted. The Department should take necessary steps to escalate the matter to higher authorities and realise the interest according to the existing rules and regulations. |
| 58                                                                                                                                                        | Willia<br>mnagar<br>Circle | 1xxxxxxx<br>xxxxx0 | 2020-21 | 11,06,173.84              | 0.00                | 11,06,173.84     | The Department stated (March 2025) that DRC 07 was issued and furnished copies of the taxpayers reply where the taxpayer questioned the monetary limit of not exceeding ₹ 20 lakh demand notice to be issued by the ST. | The Department's reply was not acceptable, hence, rebutted. The Department should take necessary steps to escalate the matter to higher authorities and realise the interest according to the existing rules and regulations. |
| 59                                                                                                                                                        | Willia<br>mnagar<br>Circle | 1xxxxxxx<br>xxxxx0 | 2018-19 | 1,45,545.26               | 0.00                | 1,45,545.26      | The Department stated (March 2025) that DRC 07 was issued and furnished copies of the taxpayers reply where the taxpayer questioned the monetary limit of not exceeding ₹ 20 lakh demand notice to be issued by the ST. | The Department's reply was not acceptable, hence, rebutted. The Department should take necessary steps to escalate the matter to higher authorities and realise the interest according to the existing rules and regulations. |
| 60                                                                                                                                                        | Tura<br>Circle I           | 1xxxxxxx<br>xxxxxD | 2018-19 | 10,38,530.58              | 0.00                | 10,38,530.58     | The Department stated (March 2025) that the taxpayer has expired, and efforts are being made to trace the legal heir.                                                                                                   | The Department's reply was not acceptable, hence, rebutted. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.                                    |
| 61                                                                                                                                                        | Tura<br>Circle I           | 1xxxxxxx<br>xxxxxD | 2020-21 | 48,944.60                 | 0.00                | 48,944.60        | The Department stated (March 2025) that the taxpayer has expired, and efforts are being made to trace the legal heir.                                                                                                   | The Department's reply was not acceptable, hence, rebutted. The Department should take necessary steps to assess and realise the interest.                                                                                    |

| Sl. No. | Circle        | GSTIN              | Year    | Total calculated interest | Total Interest paid | Interest payable | Department's Reply                                                                                                                                                                            | Audit Conclusion                                                                                                                                                                                               |
|---------|---------------|--------------------|---------|---------------------------|---------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 62      | Tura Circle I | 1xxxxxxx<br>xxxxxD | 2019-20 | 57,555.38                 | 0.00                | 57,555.38        | The Department stated (March 2025) that the taxpayer has expired, and efforts are being made to trace the legal heir.                                                                         | The Department's reply was not acceptable, hence, rebutted. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.                     |
| 63      | Circle- VI    | 1xxxxxxx<br>xxxxxH | 2018-19 | 13,54,593.73              | 0.00                | 13,54,593.73     | The Department stated (August 2024) that the ASMT-10 has been issued. Furthermore, it was stated (March 2025) that no response for ASMT 10 was received and that the case is now time barred. | The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time barred. |
| 64      | Circle- VI    | 1xxxxxxx<br>xxxxxG | 2019-20 | 11,93,222.35              | 0.00                | 11,93,222.35     | The Department stated (March 2025) that no response for ASMT 10 was received and that the case is now time barred.                                                                            | The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time barred. |
| 65      | Circle- VI    | 1xxxxxxx<br>xxxxxG | 2018-19 | 18,89,548.26              | 0.00                | 18,89,548.26     | The Department stated (March 2025) that no response for ASMT 10 was received and that the case is now time barred.                                                                            | The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time barred. |
| 66      | Circle- VI    | 1xxxxxxx<br>xxxxxG | 2020-21 | 1,184.70                  | 0.00                | 1,184.70         | The Department stated (March 2025) that no response for ASMT 10 was received and that the case is now time barred.                                                                            | The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time barred. |
| 67      | Circle- VI    | 1xxxxxxx<br>xxxxx5 | 2018-19 | 39,82,244.74              | 24,27,143.00        | 15,55,101.74     | The Department stated (August 2024) that the ASMT-10 have not been issued.                                                                                                                    | The Department's reply was not acceptable, as it failed to mention any action taken for the year 2018-19. Failure of the Department to scrutinise the returns and assess the                                   |

| Sl. No.                                                                                                                                        | Circle            | GSTIN              | Year    | Total calculated interest | Total Interest paid | Interest payable | Department's Reply                                                                                                                                                                                    | Audit Conclusion                                                                                                                                                                                                                                                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|---------|---------------------------|---------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 68                                                                                                                                             | Circle-VI         | 1xxxxxxx<br>xxxxx5 | 2020-21 | 5,61,302.60               | 2,73,364.00         | 2,87,938.60      | The Department stated (August 2024) that the ASMT-10 have been issued. Furthermore, it was stated (March 2025) that no response for ASMT 10 issued was received and that the case is now time barred. | liabilities in a time bound manner may result in the case to be time barred.<br><br>The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time barred. |
| Total (Sl. 57 to 68)                                                                                                                           |                   |                    |         | 1,13,83,486.66            | 27,00,507.00        | 86,82,979.66     |                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                    |
| VI) One Case wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2) |                   |                    |         |                           |                     |                  |                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                    |
| 69                                                                                                                                             | Khliehriat Circle | 1xxxxxxx<br>xxxxx3 | 2019-20 | 1,06,28,094.60            | 0.00                | 1,06,28,094.60   | The Department stated (August 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Furthermore, it was stated (March 2025) that the taxpayer's response was accepted.            | For 2019-20, no documentary evidence was furnished to validate the acceptance of the reply by the Department.                                                                                                                                                                                      |
| VII) One Case wherein the Department did not furnish any reply                                                                                 |                   |                    |         |                           |                     |                  |                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                    |
| 70                                                                                                                                             | Circle-I          | 1xxxxxxx<br>xxxxxJ | 2018-19 | 41,083.43                 | 0.00                | 41,083.43        | No reply was furnished                                                                                                                                                                                | The Department should take necessary steps to assess and realise the interest dues according to the existing rules and regulations.                                                                                                                                                                |
| Grand Total (70 cases)                                                                                                                         |                   |                    |         | 17,48,84,153.08           | 1,09,76,174.00      | 16,39,07,979.08  | -                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                                  |

**Appendix 2.4.12**  
**GSTR 3B was not filed but GSTR 1 is available**  
**[Reference: Paragraph 2.4.7.1 (x)]**

| Sl. No.                                                                                                                                                | Circle            | GSTIN         | Year    | Deviation value | Department's Reply                                                                                                                                                                                                                                                                                 | Audit Conclusion                                                                                                                                                             | (Amount in ₹) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------|---------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| I) Two Cases which were not considered, wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)                           |                   |               |         |                 |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                              |               |
| 1                                                                                                                                                      | Circle-II         | 1xxxxxxxxxxx3 | 2019-20 | 1,26,43,109.00  | The Department stated (November 2023) that the taxpayer's matter is sub-judice and the High Court issued a Status Quo order in this regard. Hence, the matter may be kept in abeyance. Furthermore, it was stated (August 2024) that the matter was still sub-judice (August 2024 and March 2025). | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.                                                                  |               |
| 2                                                                                                                                                      | Circle-II         | 1xxxxxxxxxxx3 | 2018-19 | 1,27,91,092.19  | The Department stated (November 2023) that the taxpayer's matter is sub-judice and the High Court issued a Status Quo order in this regard. Hence, the matter may be kept in abeyance. Furthermore, it was stated (August 2024) that the matter was still sub-judice (August 2024 and March 2025). | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.                                                                  |               |
| Total (Sl. 1 to 2)                                                                                                                                     |                   |               |         | 2,54,34,201.19  | -                                                                                                                                                                                                                                                                                                  | -                                                                                                                                                                            |               |
| II) Three Cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)                                   |                   |               |         |                 |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                              |               |
| 3                                                                                                                                                      | Khliehriat Circle | 1xxxxxxxxxxxM | 2018-19 | 2,67,114.77     | The Department stated that the notices were issued (ASMT-10, August 2023; DRC-01, February 2024) to the taxpayer. Furthermore, it was stated (March 2025) that DRC-07 has been issued.                                                                                                             | DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |               |
| 4                                                                                                                                                      | Khliehriat Circle | 1xxxxxxxxxxxM | 2019-20 | 4,09,709.34     | The Department stated that the notices were issued (ASMT-10, August 2023; DRC-01, February 2024) to the taxpayer. Furthermore, it was (March 2025) stated that DRC-07 has been issued.                                                                                                             | DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |               |
| 5                                                                                                                                                      | Circle-VIII       | 1xxxxxxxxxxx5 | 2018-19 | 12,92,005.63    | The Department stated (August 2024) that the DRC-01 has also been issued with due date of compliance by 23 September 2024. Furthermore, it was stated (March 2025) that DRC-07 has been issued.                                                                                                    | DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |               |
| Total (Sl. 3 to 5)                                                                                                                                     |                   |               |         | 19,68,829.74    | Demand orders were issued, at instance of Audit, for the same amount as pointed out by Audit.                                                                                                                                                                                                      |                                                                                                                                                                              |               |
| III) Four Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2) |                   |               |         |                 |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                              |               |
| 6                                                                                                                                                      | Circle-V          | 1xxxxxxxxxxxE | 2018-19 | 8,20,868.75     | The Department stated (August 2024) that in response to the notice, the taxpayer appeared in person seeking more time to respond.                                                                                                                                                                  | The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.    |               |

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| Sl. No.                                                                                                                                                | Circle         | GSTIN             | Year    | Deviation value       | Department's Reply                                                                                                                                                                                                                                                                                                    | Audit Conclusion                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|---------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7                                                                                                                                                      | Circle-II      | 1xxxxxxx<br>xxxxA | 2018-19 | 3,60,997.04           | The Department stated (November 23) that the taxpayer has expired, and business was shut down. Furthermore, it was stated (March 2025) that efforts have been made to trace the legal heir of the deceased proprietor but were not successful.                                                                        | The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                               |
| 8                                                                                                                                                      | Circle-II      | 1xxxxxxx<br>xxxxA | 2019-20 | 1,49,431.14           | The Department stated (November 23) that the taxpayer has expired, and business was shut down. Furthermore, it was stated (March 2025) that efforts have been made to trace the legal heir of the deceased proprietor but were not successful.                                                                        | The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                               |
| 9                                                                                                                                                      | Circle-II      | 1xxxxxxx<br>xxxxA | 2020-21 | 16,804.14             | The Department stated (November 23) that the taxpayer has expired, and business was shut down. Furthermore, it was stated (March 2025) that efforts have been made to trace the legal heir of the deceased proprietor but were not successful.                                                                        | The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations dues as per extant provisions. |
| <b>Total (Sl. 6 to 9)</b>                                                                                                                              |                |                   |         | <b>13,48,101.07</b>   | -                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                       |
| <b>IV) Two Cases wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)</b> |                |                   |         |                       |                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                         |
| 10                                                                                                                                                     | Tura Circle II | 1xxxxxxx<br>xxxx2 | 2019-20 | 29,26,619.88          | The Department stated (March 2025) that the taxpayer had filed his GSTR-3B up to the month of April 2018 and the dealer's GST registration has been suspended in December 2021. The outcome of the Demand cum show cause notice issued by the Central Tax authority vide ref. No ZDI171224000066Z in December 2024.   | Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations dues.                                        |
| 11                                                                                                                                                     | Tura Circle II | 1xxxxxxx<br>xxxx2 | 2018-19 | 15,41,180.69          | The Department stated (March 2025) that the taxpayer had filed his GSTR-3B up to the month of April 2018 and the dealer's GST registration has been suspended on 2 December 2021. The outcome of the Demand cum show cause notice issued by the Central Tax authority vide ref. No ZDI171224000066Z in December 2024. | Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations dues.                                        |
| <b>Total (Sl. 10 to 11)</b>                                                                                                                            |                |                   |         | <b>44,67,800.57</b>   | -                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                       |
| <b>Grand Total (11 cases)</b>                                                                                                                          |                |                   |         | <b>3,32,18,932.57</b> | -                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                       |

**Appendix 2.4.13**  
**Suppression of tax liability based on E-Way Bill verification**  
**[Reference: Paragraph 2.4.7.1 (xi)]**

| Sl. No. | Circle         | GSTIN                   | Year                                       | Deviation Value | Department's Reply                                                                                                                                                                                                                                                                                          | Audit Conclusion                                                                                             | (Amount in ₹)                    |
|---------|----------------|-------------------------|--------------------------------------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------------------------------|
|         |                | <b>I)</b>               | <b>17 Cases which were not considered,</b> |                 |                                                                                                                                                                                                                                                                                                             |                                                                                                              | <b>20, 21 of Appendix 2.4.2)</b> |
| 1       | Ri Bhoi Circle | lxxxxx<br>xxxxxx<br>xxJ | 2018-19                                    | 46,42,688.00    | The Department stated (September 2023) that Discrepancy has been communicated to the taxpayer. Furthermore, as per the reply forwarded (July 2024), the taxpayer furnished (October 2023) the reconciliation of tax payable between GSTR 3B and E-waybills. Hence, there was no suppression of liabilities. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |                                  |
| 2       | Ri Bhoi Circle | lxxxxx<br>xxxxxx<br>xxJ | 2019-20                                    | 50,39,456.00    | The Department stated (September 2023) that Discrepancy has been communicated to the taxpayer. Furthermore, as per the reply forwarded (July 2024), the taxpayer furnished (October 2023) the reconciliation of tax payable between GSTR 3B and E-waybills. Hence, there was no suppression of liabilities. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |                                  |
| 3       | Ri Bhoi Circle | lxxxxx<br>xxxxxx<br>xxJ | 2020-21                                    | 1,47,600.00     | The Department stated (September 2023) that Discrepancy has been communicated to the taxpayer. Furthermore, as per the reply forwarded (July 2024), the taxpayer furnished (October 2023) the reconciliation of tax payable between GSTR 3B and E-waybills. Hence, there was no suppression of liabilities. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |                                  |
| 4       | Ri Bhoi Circle | lxxxxx<br>xxxxxx<br>xxP | 2018-19                                    | 58,98,480.00    | The Department produced (September 2023) the reply of taxpayer where it was stated that the credit notes issued against our outward supplies is the primary cause of the discrepancy.                                                                                                                       | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |                                  |
| 5       | Ri Bhoi Circle | lxxxxx<br>xxxxxx<br>xxP | 2019-20                                    | 12,75,072.00    | The Department produced (September 2023) the reply of taxpayer where it was stated that the credit notes issued against our outward supplies is the primary cause of the discrepancy.                                                                                                                       | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |                                  |
| 6       | Ri Bhoi Circle | lxxxxx<br>xxxxxx<br>xxP | 2020-21                                    | 16,28,400.00    | The Department produced (September 2023) the reply of taxpayer where it was stated that, the credit notes issued against our outward supplies is the primary cause of the discrepancy.                                                                                                                      | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |                                  |
| 7       | Ri Bhoi Circle | lxxxxx<br>xxxxxx<br>xxX | 2018-19                                    | 5,18,718.00     | The Department stated (September 2023) that discrepancy has been communicated to the taxpayer. Furthermore, as per the reply forwarded (July 2024) of the taxpayer (November 2023) there was no suppression of tax liability.                                                                               | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |                                  |
| 8       | Ri Bhoi Circle | lxxxxx<br>xxxxxx        | 2019-20                                    | 4,28,262.00     | The Department stated (September 2023) that discrepancy has been communicated to the taxpayer. Furthermore, as per the reply forwarded                                                                                                                                                                      | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation           |                                  |



| Sl. No. | Circle         | GSTIN                  | Year    | Deviation Value | Department's Reply                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Audit Conclusion                                                                                             |
|---------|----------------|------------------------|---------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
|         |                | xxX                    |         |                 | (July 2024) of the taxpayer (November 2023) there was no suppression of tax liability.                                                                                                                                                                                                                                                                                                                                                                                                               | provided.                                                                                                    |
| 9       | Ri Bhoi Circle | 1xxxx<br>xxxxxx<br>xxX | 2020-21 | 5,28,236.00     | The Department stated (September 2023) that discrepancy has been communicated to the taxpayer. Furthermore, as per the reply forwarded (July 2024) of the taxpayer (November 2023) there was no suppression of tax liability.                                                                                                                                                                                                                                                                        | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 10      | Circle-II      | 1xxxx<br>xxxxxx<br>xxF | 2019-20 | 59,44,838.00    | The Department stated (August 2024) that the GSTR-3B tax liability is more than that of the E Way Bill tax liability. Hence, no further liability. Furthermore, it was stated (March 2025) that the case records of the taxpayer were examined, and no discrepancy was noticed. Supporting documents was also furnished to support the claim.                                                                                                                                                        | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 11      | Circle-VII     | 1xxxx<br>xxxxxx<br>xxW | 2019-20 | 87,32,864.00    | The Department forwarded (July 2024) the reply as furnished (December 2023) by the taxpayer along with supporting documents showing no discrepancy                                                                                                                                                                                                                                                                                                                                                   | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 12      | Circle-VII     | 1xxxx<br>xxxxxx<br>xxW | 2020-21 | 1,19,06,048.00  | The Department forwarded (July 2024) the reply as furnished (December 2023) by the taxpayer along with supporting documents showing no discrepancy                                                                                                                                                                                                                                                                                                                                                   | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 13      | Ri Bhoi Circle | 1xxxx<br>xxxxxx<br>xx3 | 2019-20 | 67,78,400.00    | The Department furnished (March 2025) the taxpayer's reply along with documentary evidence that there is no discrepancy.                                                                                                                                                                                                                                                                                                                                                                             | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 14      | Ri Bhoi Circle | 1xxxx<br>xxxxxx<br>xx3 | 2020-21 | 34,11,648.00    | The Department furnished (March 2025) the taxpayer's reply along with documentary evidence that there is no discrepancy.                                                                                                                                                                                                                                                                                                                                                                             | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 15      | Ri Bhoi Circle | 1xxxx<br>xxxxxx<br>xx4 | 2018-19 | 6,68,064.00     | The Department furnished (September 2023) the reply of taxpayer which stated that the E-way bill generated for goods were sent on Job work which is not reflected in GSTR-3B. Debit/ Credit Notes issued reflected in GSTR-3B but not in E-way bill. Advance received for supply of goods reflected in GSTR-3B and E-way bill generated at the time of supply. Furthermore, the Department furnished (March 2025) the taxpayer's reply along with documentary evidence that there is no discrepancy. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 16      | Ri Bhoi Circle | 1xxxx<br>xxxxxx<br>xx4 | 2019-20 | 51,38,384.00    | The Department furnished (September 2023) the reply of taxpayer which stated that the E-way bill generated for goods were sent on Job work which is not reflected in GSTR-3B. Debit/ Credit Notes issued reflected in GSTR-3B but not in E-way bill. Advance received for supply of goods reflected in GSTR-3B and E-way bill generated at the                                                                                                                                                       | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |

| Sl. No.                                                                                                                    | Circle             | GSTIN                   | Year    | Deviation Value       | Department's Reply                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Audit Conclusion                                                                                                                                                             |
|----------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------|---------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                            |                    |                         |         |                       | time of supply. Furthermore, the Department furnished (March 2025) the taxpayer's reply along with documentary evidence that there is no discrepancy.                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                              |
| 17                                                                                                                         | Ri Bhoi Circle     | 1xxxxx<br>xxxxxx<br>xx4 | 2020-21 | 42,13,728.00          | The Department furnished (September 2023) the reply of taxpayer which stated that the E-way bill generated for goods were sent on Job work which is not reflected in GSTR-3B. Debit/ Credit Notes issued reflected in GSTR-3B but not in E-way bill. Advance received for supply of goods reflected in GSTR-3B and E-way bill generated at the time of supply. Furthermore, the Department furnished (March 2025) the taxpayer's reply along with documentary evidence that there is no discrepancy. | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.                                                                 |
| <b>Total (Sl. 1 to 17)</b>                                                                                                 |                    |                         |         | <b>6,69,00,886.00</b> | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -                                                                                                                                                                            |
| <b>II) Four Cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)</b> |                    |                         |         |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                              |
| 18                                                                                                                         | Khlieh-riat Circle | 1xxxxx<br>xxxxxx<br>xx3 | 2018-19 | 5,63,648.00           | The Department stated (March 2025) that DRC-07 has been issued for 2018-19.                                                                                                                                                                                                                                                                                                                                                                                                                          | DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 19                                                                                                                         | Khlieh-riat Circle | 1xxxxx<br>xxxxxx<br>xxL | 2018-19 | 10,03,498.00          | The Department stated (March 2025) that DRC-07 was issued.                                                                                                                                                                                                                                                                                                                                                                                                                                           | DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 20                                                                                                                         | Khlieh-riat Circle | 1xxxxx<br>xxxxxx<br>xxL | 2019-20 | 48,36,943.00          | The Department stated (March 2025) that DRC-07 was issued.                                                                                                                                                                                                                                                                                                                                                                                                                                           | DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 21                                                                                                                         | Khlieh-riat Circle | 1xxxxx<br>xxxxxx<br>xxL | 2020-21 | 39,18,726.00          | The Department stated (March 2025) that DRC-07 was issued.                                                                                                                                                                                                                                                                                                                                                                                                                                           | DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| <b>Total (Sl. 18 to 21)</b>                                                                                                |                    |                         |         | <b>1,03,22,815.00</b> | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -                                                                                                                                                                            |
| <b>III) Nine Cases which require to be pursued further by the Department (Sl. A &amp; B below)</b>                         |                    |                         |         |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                              |
| <b>A) Two Cases wherein ASMT-10 were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)</b>                   |                    |                         |         |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                              |
| 22                                                                                                                         | Khlieh-riat Circle | 1xxxxx<br>xxxxxx<br>xxF | 2018-19 | 2,01,794.00           | The Department stated (August 2023) that the ASMT-10 has been issued to the taxpayer.                                                                                                                                                                                                                                                                                                                                                                                                                | ASMT 10 issued (August 2023). The Department should take necessary steps to realise the tax according to the existing rules and regulations dues.                            |

| Sl. No.                                                                                                                   | Circle             | GSTIN                  | Year    | Deviation Value       | Department's Reply                                                                                                                                                                  | Audit Conclusion                                                                                                                                                                                                                                                         |
|---------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------|---------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 23                                                                                                                        | Khlieh-riat Circle | 1xxxx<br>xxxxxx<br>xxF | 2019-20 | 1,02,88,127.00        | The Department stated (August 2023) that the ASMT-10 has been issued to the taxpayer.                                                                                               | ASMT 10 issued (August 2023). The Department should take necessary steps to realise the tax according to the existing rules and regulations dues.                                                                                                                        |
| <b>Total (Sl. 22 to 23)</b>                                                                                               |                    |                        |         | <b>1,04,89,921.00</b> | -                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                        |
| <b>B) Seven Cases wherein the Department is under correspondence with taxpayer (Ref: Column 12, 13 of Appendix 2.4.2)</b> |                    |                        |         |                       |                                                                                                                                                                                     |                                                                                                                                                                                                                                                                          |
| 24                                                                                                                        | Ri Bhoi Circle     | 1xxxx<br>xxxxxx<br>xxA | 2019-20 | 10,47,864.00          | The Department stated (March 2025) that the taxpayer has been instructed to provide explanation for the discrepancy and reply is awaited.                                           | The Department was under correspondence with the taxpayer. It should take necessary steps to assess and realise the tax according to the existing rules and regulations dues.                                                                                            |
| 25                                                                                                                        | Ri Bhoi Circle     | 1xxxx<br>xxxxxx<br>xxB | 2018-19 | 33,05,448.00          | The Department stated (September 2023) that the discrepancy was communicated to the taxpayer and the reminder (March 2025) has also been issued to the taxpayer to furnish replies. | The Department was under correspondence with the taxpayer; however, no documentary evidence of the correspondence was furnished to Audit. The Department should take necessary steps to assess and realise the tax according to the existing rules and regulations dues. |
| 26                                                                                                                        | Ri Bhoi Circle     | 1xxxx<br>xxxxxx<br>xxB | 2019-20 | 5,18,096.00           | The Department stated (September 2023) that the discrepancy was communicated to the taxpayer and the reminder (March 2025) has also been issued to the taxpayer to furnish replies. | The Department was under correspondence with the taxpayer; however, no documentary evidence of the correspondence was furnished to Audit. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                 |
| 27                                                                                                                        | Ri Bhoi Circle     | 1xxxx<br>xxxxxx<br>xxB | 2020-21 | 17,69,324.00          | The Department stated (September 2023) that the discrepancy was communicated to the taxpayer and the reminder (March 2025) has also been issued to the taxpayer to furnish replies. | The Department was under correspondence with the taxpayer; however, no documentary evidence of the correspondence was furnished to Audit. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                 |
| 28                                                                                                                        | Ri Bhoi Circle     | 1xxxx<br>xxxxxx<br>xxI | 2018-19 | 11,68,421.50          | The Department stated (September 2023) that the discrepancy was communicated to the taxpayer and the reminder (March 2025) has also been issued to the taxpayer to furnish replies. | The Department was under correspondence with the taxpayer; however, no documentary evidence of the correspondence was furnished to Audit. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                 |

| SL No.                                                                                                                                                      | Circle            | GSTIN                    | Year    | Deviation Value       | Department's Reply                                                                                                                                                                                                                                                                                                                                     | Audit Conclusion                                                                                                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------|---------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 29                                                                                                                                                          | Ri Bhoi Circle    | 1xxxxx<br>xxxxxxx<br>xxl | 2019-20 | 23,55,055.80          | The Department stated (September 2023) that the discrepancy was communicated to the taxpayer and the reminder (March 2025) has also been issued to the taxpayer to furnish replies.                                                                                                                                                                    | The Department was under correspondence with the taxpayer; however, no documentary evidence of the correspondence was furnished to Audit. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 30                                                                                                                                                          | Ri Bhoi Circle    | 1xxxxx<br>xxxxxxx<br>xxl | 2020-21 | 1,49,186.86           | The Department stated (September 2023) that the discrepancy was communicated to the taxpayer and the reminder (March 2025) has also been issued to the taxpayer to furnish replies.                                                                                                                                                                    | The Department was under correspondence with the taxpayer; however, no documentary evidence of the correspondence was furnished to Audit. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| <b>Total (Sl. 24 to 30)</b>                                                                                                                                 |                   |                          |         | <b>1,03,13,396.16</b> | -                                                                                                                                                                                                                                                                                                                                                      | -                                                                                                                                                                                                                                                        |
| <b>IV) Two Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)</b> |                   |                          |         |                       |                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                          |
| 31                                                                                                                                                          | Circle-V          | 1xxxxx<br>xxxxxxx<br>xxO | 2018-19 | 7,206.50              | The Department stated (August 2024) that the taxpayer had furnished an undertaking to clear the pending dues and requested to grant some more time due to financial constraint. Furthermore, it was stated (March 2025) that notice has been served to the taxpayer who has appeared in person and requested for some more time to submit the returns. | The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                                |
| 32                                                                                                                                                          | Circle-V          | 1xxxxx<br>xxxxxxx<br>xxO | 2020-21 | 18,26,173.10          | The Department stated (August 2024) that the taxpayer had furnished an undertaking to clear the pending dues and requested to grant some more time due to financial constraint. Furthermore, it was stated (March 2025) that notice has been served to the taxpayer who has appeared in person and requested for some more time to submit the returns. | The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                                |
| <b>Total (Sl. 31 to 32)</b>                                                                                                                                 |                   |                          |         | <b>18,33,379.60</b>   | -                                                                                                                                                                                                                                                                                                                                                      | -                                                                                                                                                                                                                                                        |
| <b>V) Four Cases wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)</b>      |                   |                          |         |                       |                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                          |
| 33                                                                                                                                                          | Khliehriat Circle | 1xxxxx<br>xxxxxxx<br>xx3 | 2019-20 | 21,37,792.00          | The Department stated (March 2025) that the reply of the taxpayer is partially accepted. The taxpayer has been requested to pay interest of ₹ 1,94,94,073 for late filing of returns.                                                                                                                                                                  | Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                                              |
| 34                                                                                                                                                          | Khliehriat Circle | 1xxxxx<br>xxxxxxx<br>xx3 | 2020-21 | 36,03,392.00          | The Department stated (March 2025) that the reply of the taxpayer is partially accepted. The taxpayer has been requested to pay the interest of 13,93,470.                                                                                                                                                                                             | Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                                              |

| Sl. No.                | Circle            | GSTIN                   | Year    | Deviation Value | Department's Reply                                                                                                                                                                                                                                           | Audit Conclusion                                                                                                                                |
|------------------------|-------------------|-------------------------|---------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| 35                     | Khliehriat Circle | 1xxxxx<br>xxxxxx<br>xxU | 2019-20 | 86,53,088.00    | The Department stated (August 2023) that the ASMT-10 was issued to the taxpayer, however, the deviation is due to credit notes. (July 2024). Furthermore, it was stated (March 2025) that the reply of the taxpayer has been accepted and proceeding closed. | Reply not supported by evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 36                     | Khliehriat Circle | 1xxxxx<br>xxxxxx<br>xxU | 2020-21 | 1,22,05,824.00  | The Department stated (August 2023) that the ASMT-10 was issued to the taxpayer, however, the deviation is due to credit notes. (July 2024). Furthermore, it was stated (March 2025) that the reply of the taxpayer has been accepted and proceeding closed. | Reply not supported by evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| Total (Sl. 33 to 36)   |                   |                         |         | 2,66,00,096.00  |                                                                                                                                                                                                                                                              |                                                                                                                                                 |
| Grand Total (36 cases) |                   |                         |         | 12,64,60,493.76 |                                                                                                                                                                                                                                                              |                                                                                                                                                 |

**Appendix 2.4.14**  
**Unsettled liabilities**  
**[Reference: Paragraph 2.4.7.1 (xii)]**

|                           |               |                    |         |                    |                                                                                                                                                           | (Amount in ₹)                                                                                                |                                                                                                           |
|---------------------------|---------------|--------------------|---------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| Sl. No.                   | Circle        | GSTIN              | Year    | Deviation Value    | Department's Reply                                                                                                                                        | Audit Conclusion                                                                                             |                                                                                                           |
|                           |               |                    |         |                    |                                                                                                                                                           | I)                                                                                                           | 16 Cases which were not considered (Sl. A, B & C below)                                                   |
|                           |               |                    |         |                    |                                                                                                                                                           | A)                                                                                                           | One Case wherein Data Entry Error was noticed (Ref: Column 16, 17 of Appendix 2.4.2)                      |
| 1                         | Circle-III    | 1xxxxxxx<br>xxxxxG | 2019-20 | 2,09,573           | The Department stated (August 2024) that clerical error (GSTR 1) reflected wrongfully (GSTR 3B) was rectified (GSTR 9).                                   | Data entry error accepted based on audit scrutiny of the explanation provided which was found to be valid.   |                                                                                                           |
|                           |               |                    |         |                    |                                                                                                                                                           | B)                                                                                                           | Four Cases wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2) |
| 2                         | Circle-VIII   | 1xxxxxxx<br>xxxxxB | 2020-21 | 43,87,568          | The Department stated (August 2024) that the discrepancy has been rectified in GSTR 9. The taxpayer has already paid ₹9,196 vide DRC-03 dated April 2023. | Action taken before audit query was issued. Hence, this case has been settled.                               |                                                                                                           |
| 3                         | Circle-VIII   | 1xxxxxxx<br>xxxxxN | 2019-20 | 87,19,050          | The Department stated (August 2024) that the same has been rectified in GSTR 9. Hence, no outstanding liability.                                          | Action taken before audit query was issued. Hence, this case has been settled.                               |                                                                                                           |
| 4                         | Tura Circle I | 1xxxxxxx<br>xxxxx3 | 2020-21 | 20,922             | The Department had forwarded (August 2024) the taxpayer's reply along with DRC-03 showing payment of ₹24,800 paid on May 2022.                            | Action taken before audit query was issued. Hence, this case has been settled.                               |                                                                                                           |
| 5                         | Tura Circle I | 1xxxxxxx<br>xxxxx3 | 2019-20 | 97                 | The Department had forwarded (August 2024) the taxpayer's reply along with DRC-03 showing payment of ₹102, which was paid on 13 December 2023.            | Action taken before audit query was issued. Hence, this case has been settled.                               |                                                                                                           |
| <b>Total (Sl. 2 to 5)</b> |               |                    |         | <b>1,31,27,637</b> | -                                                                                                                                                         | -                                                                                                            |                                                                                                           |
|                           |               |                    |         |                    |                                                                                                                                                           | C)                                                                                                           | Eleven Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)         |
| 6                         | Jowai Circle  | 1xxxxxxx<br>xxxxx0 | 2020-21 | 2,07,01,542        | The Department stated (July 2024) that the supporting documents (GSTR9, 3B, 1) clearly indicates no outstanding liability.                                | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |                                                                                                           |
| 7                         | Circle-VI     | 1xxxxxxx<br>xxxxxO | 2020-21 | 58,80,398          | The Department stated (August 2024) that there is no outstanding liability (GSTR 3B summary and GSTR 9 as evidence)                                       | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |                                                                                                           |

| Sl. No. | Circle     | GSTIN              | Year    | Deviation Value | Department's Reply                                                                                                                                                                                                                                                                                                                                                                                      | Audit Conclusion                                                                                             |
|---------|------------|--------------------|---------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| 8       | Circle-VII | 1xxxxxxx<br>xxxxxM | 2020-21 | 12,09,41,600    | The Department stated (November 2023) that "Upon comparing GSTR 3B and GSTR 9 it is found that the tax liability declared and paid amounting to ₹13,39,95,186.26 as per GSTR 3B tallies with the liability declared vide column 4N of GSTR 9. Therefore, there is no mismatch in tax liability.                                                                                                         | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 9       | Circle-VI  | 1xxxxxxx<br>xxxxxO | 2020-21 | 1,53,00,146     | The Department stated (August 2024) that there is no outstanding liability (GSTR 3B summary and GSTR 9 as evidence)                                                                                                                                                                                                                                                                                     | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 10      | Circle-VI  | 1xxxxxxx<br>xxxxxO | 2018-19 | 1,08,02,920     | The Department stated (August 2024) that there is no outstanding liability (GSTR 3B summary and GSTR 9 as evidence)                                                                                                                                                                                                                                                                                     | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 11      | Circle-II  | 1xxxxxxx<br>xxxxx3 | 2019-20 | 1,25,79,590     | The Department stated (November 2023) that the taxpayer's matter is subjudice and the High Court issued a Status Quo order in this regard. Hence, the matter may be kept in abeyance. Furthermore, it was stated (August 2024) that the matter was still subjudice as on August 2024 and December 2024 (high court judgement as forwarded by the department in March 2025). Hence the case is subjudice | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 12      | Circle-II  | 1xxxxxxx<br>xxxxx3 | 2018-19 | 1,27,91,092     | The Department stated (November 2023) that the taxpayer's matter is subjudice and the High Court issued a Status Quo order in this regard. Hence, the matter may be kept in abeyance. Furthermore, it was stated (August 2024) that the matter was still subjudice as on August 2024 and December 2024 (high court judgement as forwarded by the department in March 2025). Hence the case is subjudice | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 13      | Circle-VI  | 1xxxxxxx<br>xxxxxK | 2019-20 | 2,58,83,560     | The Department stated (August 2024) that there is no outstanding liability (GSTR 3B summary and GSTR 9 as evidence)                                                                                                                                                                                                                                                                                     | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |
| 14      | Circle-VI  | 1xxxxxxx<br>xxxxxK | 2020-21 | 34,112          | The Department stated (August 2024) that there is no outstanding liability (GSTR 3B summary and GSTR 9 as evidence)                                                                                                                                                                                                                                                                                     | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided. |



| Sl. No.                                                                                                                 | Circle       | GSTIN              | Year    | Deviation Value     | Department's Reply                                                                                                                                                                                                   | Audit Conclusion                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------|--------------|--------------------|---------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 15                                                                                                                      | Circle-III   | 1xxxxxxx<br>xxxxxG | 2018-19 | 10,402              | The Department stated (August 2024) that no discrepancies were found. Clerical error (GSTR 1) reflected wrongfully (GSTR 3B) was rectified (GSTR 9).                                                                 | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.                                                                      |
| 16                                                                                                                      | Circle-III   | 1xxxxxxx<br>xxxxxR | 2019-20 | 1,96,557            | The Department stated (August 2024) that no discrepancy was found. Furthermore, the Department forwarded (March 2025) comparative statement showing no outstanding liabilities.                                      | The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.                                                                      |
| <b>Total (Sl. 6 to 16)</b>                                                                                              |              |                    |         | <b>22,51,21,919</b> | -                                                                                                                                                                                                                    | -                                                                                                                                                                                 |
| <b>One Case wherein Recovery was made at instance of Audit (DRC-03) (Ref: Column 6, 7 of Appendix 2.4.2)</b>            |              |                    |         |                     |                                                                                                                                                                                                                      |                                                                                                                                                                                   |
| 17                                                                                                                      | Jowai Circle | 1xxxxxxx<br>xxxxx0 | 2019-20 | <b>21,638</b>       | The Department stated (July 2024) that taxpayer had accepted the deviation and ready to pay the dues. Furthermore, the Department forwarded (March 2025) DRC-03 showing payment of ₹21,641.                          | Recovery at instance of audit <b>(DRC-03 for ₹21,641.00)</b>                                                                                                                      |
| <b>Recovery amounting to ₹ 21,641.00 was made at instance of Audit against the total deviation value of ₹21,638.00.</b> |              |                    |         |                     |                                                                                                                                                                                                                      |                                                                                                                                                                                   |
| <b>Eight Cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)</b> |              |                    |         |                     |                                                                                                                                                                                                                      |                                                                                                                                                                                   |
| 18                                                                                                                      | Circle-III   | 1xxxxxxx<br>xxxxx7 | 2018-19 | 50,75,044           | The Department stated (August 2024) that the DRC-07 amounting to ₹2,75,25,626 has been issued. Furthermore, it was (March 2025) stated that DRC-07 issued and compliance from the taxpayer was awaited.              | DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations dues. |
| 19                                                                                                                      | Circle-III   | 1xxxxxxx<br>xxxxx7 | 2019-20 | 6,71,495            | The Department stated (August 2024) that the DRC-01 (for 2019-20) amounting to ₹41,36,464 have been issued. Furthermore, it was stated (March 2025) that DRC-07 issued and compliance from the taxpayer are awaited. | DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations dues. |
| 20                                                                                                                      | Circle-III   | 1xxxxxxx<br>xxxxxR | 2018-19 | 50,40,368           | The Department stated that the DRC-07 has been issued.                                                                                                                                                               | DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                 |
| 21                                                                                                                      | Circle-VII   | 1xxxxxxx<br>xxxxx4 | 2018-19 | 3,67,581            | The Department stated (July 2024) that the notices were issued, viz. DRC-07. Furthermore, it was stated (March 2025) that DRC 07 was issued.                                                                         | DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.      |

| Sl. No.                                                                                                                 | Circle         | GSTIN              | Year    | Deviation Value    | Department's Reply                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Audit Conclusion                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 22                                                                                                                      | Circle-VII     | 1xxxxxxx<br>xxxxx4 | 2020-21 | 13,95,983          | The Department stated (July 2024) that the notices were issued, viz. ASMT-10. Furthermore, it was stated (March 2025) that DRC 07 was issued.                                                                                                                                                                                                                                                                                                                                                 | DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 23                                                                                                                      | Circle-VII     | 1xxxxxxx<br>xxxxx4 | 2019-20 | 75,76,521          | The Department stated (July 2024) that the notices were issued, viz. DRC-07. Furthermore, it was stated (March 2025) that DRC 07 was issued.                                                                                                                                                                                                                                                                                                                                                  | DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 24                                                                                                                      | Circle-IV      | 1xxxxxxx<br>xxxxxD | 2020-21 | 90,72,000          | The Department stated (October 2023) that the notice has been issued (October 2023) to the taxpayer as the taxpayer's registration was cancelled suo moto (February 2023) but liability of ₹90.72 lakh is pending for payment for the period ending March 2021. The taxpayer was directed to file GSTR 3B and make payment of tax liability. Furthermore, it was stated (August 2024) that the ASMT-10 has been issued. Subsequently, it was stated (March 2025) that DRC-07 has been issued. | DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 25                                                                                                                      | Circle-III     | 1xxxxxxx<br>xxxxxG | 2018-19 | 22,96,351          | The Department stated (August 2024) that the DRC-07 has been issued.                                                                                                                                                                                                                                                                                                                                                                                                                          | DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                            |
| <b>Total (Sl. 18 to 25)</b>                                                                                             |                |                    |         | <b>3,14,95,343</b> | <b>Demand orders were issued, at instance of Audit, for the same amount as pointed out by Audit.</b>                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                              |
| <b>IV) Three Cases which require to be pursued further by the Department (Sl. A &amp; B below)</b>                      |                |                    |         |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                              |
| <b>A) One Case wherein DRC-01 was issued by the Department (Ref: Column 8, 9 of Appendix 2.4.2)</b>                     |                |                    |         |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                              |
| 26                                                                                                                      | Tura Circle I  | 1xxxxxxx<br>xxxxxY | 2019-20 | <b>3,20,30,894</b> | The Department stated (March 2025) that DRC-01 has been issued.                                                                                                                                                                                                                                                                                                                                                                                                                               | DRC-01 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| <b>B) Two Cases wherein the Department is under correspondence with taxpayer (Ref: Column 12, 13 of Appendix 2.4.2)</b> |                |                    |         |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                              |
| 27                                                                                                                      | Ri Bhoi Circle | 1xxxxxxx<br>xxxxx6 | 2019-20 | 5,01,832           | The Department stated (March 2025) that reminder to furnish replies to the taxpayer has been issued                                                                                                                                                                                                                                                                                                                                                                                           | The Department was under correspondence with the taxpayer. It should take necessary steps to assess and realise the tax according to the existing rules and regulations.     |

| Sl. No.                                                                                                                                                     | Circle             | GSTIN              | Year    | Deviation Value    | Department's Reply                                                                                                                       | Audit Conclusion                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|---------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 28                                                                                                                                                          | Ri Bhoi Circle     | 1xxxxxxx<br>xxxxx6 | 2018-19 | 2,01,00,100        | The Department stated (March 2025) that reminder to furnish replies to the taxpayer has been issued                                      | The Department was under correspondence with the taxpayer. It should take necessary steps to assess and realise the tax according to the existing rules and regulations.                                                                                                                                                             |
| <b>Total (Sl. 27 to 28)</b>                                                                                                                                 |                    |                    |         | <b>2,06,01,932</b> | -                                                                                                                                        | -                                                                                                                                                                                                                                                                                                                                    |
| <b>V) Four Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)</b> |                    |                    |         |                    |                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                      |
| 29                                                                                                                                                          | Khlieh-riat Circle | 1xxxxxxx<br>xxxxxF | 2019-20 | 1,01,71,315        | The Department stated (July 2024) that the registration has been cancelled (suo moto)                                                    | The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                                                                                                            |
| 30                                                                                                                                                          | Khlieh-riat Circle | 1xxxxxxx<br>xxxxxF | 2020-21 | 2,85,17,325        | The Department stated (July 2024) that the registration has been cancelled (suo moto)                                                    | The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                                                                                                            |
| 31                                                                                                                                                          | Circle-I           | 1xxxxxxx<br>xxxxxU | 2018-19 | 57,07,379          | The Department stated (March 2025) that case record has been verified, however, action cannot be taken as the case has been time barred. | The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the case being time barred. Hence, the Department may consider to invoke extended period as per the extant provisions for taking necessary action. |
| 32                                                                                                                                                          | Circle-I           | 1xxxxxxx<br>xxxxxU | 2019-20 | 49,466             | The Department (March 2025) stated that case record has been verified, however, action cannot be taken as the case has been time barred. | The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the case being time barred. Hence, the Department may consider to invoke extended period as per the extant provisions for taking necessary action. |
| <b>Total (Sl. 29 to 32)</b>                                                                                                                                 |                    |                    |         | <b>4,44,45,485</b> | -                                                                                                                                        | -                                                                                                                                                                                                                                                                                                                                    |

| Sl. No.                                                                                                                                                 | Circle            | GSTIN              | Year    | Deviation Value | Department's Reply                                                                                                                                          | Audit Conclusion                                                                                                                                                                                                                                                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|---------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>VI) Nine cases wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)</b> |                   |                    |         |                 |                                                                                                                                                             |                                                                                                                                                                                                                                                                                                          |
| 33                                                                                                                                                      | Ri Bhoi Circle    | 1xxxxxxx<br>xxxxxN | 2019-20 | 54,586          | The Department stated (March 2025) that reminder to furnish replies to the taxpayer has been issued and reply is awaited.                                   | Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                                                                                              |
| 34                                                                                                                                                      | Ri Bhoi Circle    | 1xxxxxxx<br>xxxxxN | 2018-19 | 37,00,209       | The Department stated (March 2025) that reminder to furnish replies to the taxpayer has been issued and reply is awaited.                                   | Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                                                                                              |
| 35                                                                                                                                                      | Ri Bhoi Circle    | 1xxxxxxx<br>xxxxxN | 2020-21 | 6,65,779        | The Department stated (March 2025) that reminder to furnish replies to the taxpayer has been issued and reply is awaited.                                   | Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                                                                                              |
| 36                                                                                                                                                      | Nong-stoin Circle | 1xxxxxxx<br>xxxxxW | 2020-21 | 1,12,05,000     | The Department stated (March 2025) that proceedings have been initiated under Section 73/74.                                                                | Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                                                                                              |
| 37                                                                                                                                                      | Nong-stoin Circle | 1xxxxxxx<br>xxxxxW | 2019-20 | 24,33,046       | The Department (March 2025) stated that proceedings have been initiated under Section 73/74.                                                                | Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                                                                                                              |
| 38                                                                                                                                                      | Circle-III        | 1xxxxxxx<br>xxxxxG | 2019-20 | 59,64,297       | The Department stated (August 2024) that no discrepancies were found. The Department further stated (March 2025) that there are no outstanding liabilities. | Reply not supported by documentary evidence (only one comparative statement was furnished, from which the year and taxpayer could not be ascertained as the same has not been mentioned). The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 39                                                                                                                                                      | Circle-III        | 1xxxxxxx<br>xxxxxG | 2020-21 | 1,41,649        | The Department stated (August 2024) that no discrepancies were found. The Department further stated (March 2025) that there are no outstanding liabilities. | Reply not supported by documentary evidence (only one comparative statement was furnished, from which the year and taxpayer could not be ascertained as the same has not been mentioned). The Department should take necessary steps to realise the tax according to the existing rules and regulations. |

| Sl. No.                                                                 | Circle             | GSTIN              | Year    | Deviation Value     | Department's Reply                                                                                                                                                                                                         | Audit Conclusion                                        |
|-------------------------------------------------------------------------|--------------------|--------------------|---------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| 40                                                                      | Tura Circle II     | 1xxxxxxx<br>xxxxx2 | 2018-19 | 15,41,180           | The Department stated (August 2024) that the notices were issued, viz. ASMT-10. Furthermore, it was stated (March 2025) that the Central tax officials have initiated the proceedings. Hence, proceedings dropped by SGST. | No documentary evidence furnished to support the reply. |
| 41                                                                      | Tura Circle II     | 1xxxxxxx<br>xxxxx2 | 2019-20 | 29,26,620           | The Department stated (August 2024) that the notices were issued, viz. DRC-01A. Furthermore, it was stated (March 2025) that the Central tax officials have initiated the proceedings. Hence, proceedings dropped by SGST. | No documentary evidence furnished to support the reply. |
| <b>Total (Sl. 33 to 41)</b>                                             |                    |                    |         | <b>2,86,32,366</b>  | -                                                                                                                                                                                                                          | -                                                       |
| <b>VII) Five cases wherein the Department did not furnish any reply</b> |                    |                    |         |                     |                                                                                                                                                                                                                            |                                                         |
| 42                                                                      | Khlieh-riat Circle | 1xxxxxxx<br>xxxxxL | 2018-19 | 31,750              | Reply not furnished                                                                                                                                                                                                        | Reply not furnished                                     |
| 43                                                                      | Khlieh-riat Circle | 1xxxxxxx<br>xxxxxL | 2019-20 | 39,81,698           | Reply not furnished                                                                                                                                                                                                        | Reply not furnished                                     |
| 44                                                                      | Khlieh-riat Circle | 1xxxxxxx<br>xxxxxL | 2020-21 | 41,39,170           | Reply not furnished                                                                                                                                                                                                        | Reply not furnished                                     |
| 45                                                                      | Khlieh-riat Circle | 1xxxxxxx<br>xxxxxQ | 2019-20 | 19,999              | Reply not furnished                                                                                                                                                                                                        | Reply not furnished                                     |
| 46                                                                      | Khlieh-riat Circle | 1xxxxxxx<br>xxxxxP | 2018-19 | 6,27,049            | Reply not furnished                                                                                                                                                                                                        | Reply not furnished                                     |
| <b>Total (Sl. 42 to 46)</b>                                             |                    |                    |         | <b>87,99,666</b>    | -                                                                                                                                                                                                                          | -                                                       |
| <b>Grand Total (46 cases)</b>                                           |                    |                    |         | <b>40,44,86,453</b> | -                                                                                                                                                                                                                          | -                                                       |

**Appendix 2.4.15**  
**Suppression of taxable value based on unbilled revenue declared in GSTR-9C**  
**[Reference: Paragraph 2.4.7.1 (xiii)]**

|                                                                                                                                                             |             |                    |         |                     | (Amount in ₹)                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------|---------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sl. No.                                                                                                                                                     | Circle      | GSTIN              | Year    | Deviation Value     | Department's Reply                                                                                                                              | Audit Conclusion                                                                                                                                                                                                                                                                                                                                             |
| <b>I) Three Cases which were not considered, wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)</b>                       |             |                    |         |                     |                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                              |
| 1                                                                                                                                                           | Circle-VII  | 1xxxxxxx<br>xxxxx1 | 2020-21 | 23,28,300.00        | The Department forwarded (March 2025) the reply furnished by the taxpayer in response to the ASMT-10 issued (August 2024)                       | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.                                                                                                                                                                                                                                                  |
| 2                                                                                                                                                           | Circle-VIII | 1xxxxxxx<br>xxxxxS | 2018-19 | 7,81,693.00         | The Department stated (March 2025) that taxpayer's reply was found satisfactory and furnished the relevant documents.                           | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.                                                                                                                                                                                                                                                  |
| 3                                                                                                                                                           | Circle-II   | 1xxxxxxx<br>xxxxxV | 2020-21 | 6,67,150.00         | The Department forwarded (August 2024) the taxpayer's reply (ASMT 11 dated 26 November 2023) which stated that there was no suppression of tax. | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.                                                                                                                                                                                                                                                  |
| <b>Total (Sl. 1 to 3)</b>                                                                                                                                   |             |                    |         | <b>37,77,143.00</b> | -                                                                                                                                               | -                                                                                                                                                                                                                                                                                                                                                            |
| <b>II) Two Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)</b> |             |                    |         |                     |                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                              |
| 4                                                                                                                                                           | Circle-VI   | 1xxxxxxx<br>xxxxxR | 2020-21 | 37,15,964.00        | The Department stated (March 2025) that ASMT 10 (August 2024) were issued but the cases are now time barred.                                    | The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities payable by the taxpayer in a time bound manner has resulted in the case being time barred for 2020-21. Hence, the Department may invoke extended period as per the extant provisions for taking necessary action. |
| 5                                                                                                                                                           | Circle-VI   | 1xxxxxxx<br>xxxxxR | 2019-20 | 58,13,082.00        | The Department stated (March 2025) that ASMT 10 (August 2024) were issued but the cases are now time barred.                                    | The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities payable by the taxpayer in a time bound manner has resulted in the case being time barred for 2019-20. Hence, the Department may invoke extended period as per the extant provisions for taking necessary action. |
| <b>Total (Sl. 4 to 5)</b>                                                                                                                                   |             |                    |         | <b>95,29,046.00</b> | -                                                                                                                                               | -                                                                                                                                                                                                                                                                                                                                                            |

| Sl. No.                                                                | Circle     | GSTIN                | Year    | Deviation Value       | Department's Reply | Audit Conclusion   |
|------------------------------------------------------------------------|------------|----------------------|---------|-----------------------|--------------------|--------------------|
| <b>III) Two Cases wherein the Department did not furnish any reply</b> |            |                      |         |                       |                    |                    |
| 6                                                                      | Circle III | 1xxxxxxxxx<br>xxxxxU | 2019-20 | 3,587.41              | No reply furnished | No reply furnished |
| 7                                                                      | Circle III | 1xxxxxxxxx<br>xxxxxU | 2018-19 | 3,26,887.44           | No reply furnished | No reply furnished |
| <b>Total (Sl. 6 to 7)</b>                                              |            |                      |         | <b>3,30,474.85</b>    | -                  | -                  |
| <b>Grand Total (7 cases)</b>                                           |            |                      |         | <b>1,36,36,663.85</b> | -                  | -                  |



**Appendix 2.4.16**  
**Mismatch in taxable turnover declared in GSTR-9C Table 7G**  
**[Reference: Paragraph 2.4.7.1 (xiv)]**

| (Amount in ₹)                                                                                                                       |                |                    |         |                                 |                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sl. No.                                                                                                                             | Circle         | GSTIN              | Year    | Deviation (Table 7G of GSTR-9C) | Audit Conclusion                                                                                                                                                                                                                                                              |
| <b>I) Six Cases which were not considered, wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)</b> |                |                    |         |                                 |                                                                                                                                                                                                                                                                               |
| 1                                                                                                                                   | Circle-VII     | 1xxxxxxx<br>xxxxxB | 2018-19 | 199,31,75,626.00                | The Department stated (November 2023) that the ASMT-10 was served to the taxpayer. Further, it was stated (July 2024) that the registration in Meghalaya was cancelled with effect from February 2018 and multiple GSTINs in 30 other States had affected the said deviation. |
| 2                                                                                                                                   | Ri Bhoi Circle | 1xxxxxxx<br>xxxxx3 | 2018-19 | 27,46,03,510.00                 | The Department stated (September 2023) that the mismatch is due to sales of other 10 GSTNs under the same PAN. Supporting Key Documents in respect of financial statements and reconciliations have been provided by the taxpayer.                                            |
| 3                                                                                                                                   | Ri Bhoi Circle | 1xxxxxxx<br>xxxxx3 | 2020-21 | 41,43,62,823.00                 | The Department stated (September 2023) that the mismatch is due to sales of other 10 GSTNs under the same PAN. Supporting Key Documents in respect of financial statements and reconciliations have been provided by the taxpayer.                                            |
| 4                                                                                                                                   | Ri Bhoi Circle | 1xxxxxxx<br>xxxxx3 | 2019-20 | 22,40,13,921.00                 | The Department stated (September 2023) that the mismatch is due to sales of other 10 GSTNs under the same PAN. Supporting Key Documents in respect of financial statements and reconciliations have been provided by the taxpayer.                                            |
| 5                                                                                                                                   | Tura Circle I  | 1xxxxxxx<br>xxxxxH | 2019-20 | 213,61,82,129.00                | The Department had forwarded (August 2024) the taxpayer's reply (ASMT 11 dated December 2023) which stated that the difference in turnover was due to multi GSTN units under same PAN.                                                                                        |
| 6                                                                                                                                   | Tura Circle I  | 1xxxxxxx<br>xxxxxH | 2020-21 | 159,89,25,373.00                | The Department had forwarded (August 2024) the taxpayer's reply (ASMT 11 dated December 2023)                                                                                                                                                                                 |

| Sl. No.                                                                                                                                                      | Circle             | GSTIN              | Year    | Deviation (Table 7G of GSTR-9C) | Department's Reply                                                                                                                                                                                                                                          | Audit Conclusion                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|---------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                              |                    |                    |         |                                 | which stated that the difference in turnover was due to multi GSTN units under same PAN.                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Total (Sl. 1 to 6)</b>                                                                                                                                    |                    |                    |         | <b>664,12,63,382.00</b>         | -                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                                                                                                      |
| <b>II) Two Cases wherein ASMT-10 were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)</b>                                                    |                    |                    |         |                                 |                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                        |
| 7                                                                                                                                                            | Khlieh-riat Circle | 1xxxxxxx<br>xxxxx8 | 2020-21 | 4308,90,60,000.00               | The Department stated (August 2023) that the ASMT-10 under Section 61 issued. Further, it was stated (July 2024) that the taxpayer did not reply as required. Furthermore, it was stated (March 2025) that the taxpayer replied to ASMT 10.                 | ASMT-10 was issued, however, documentary evidence was awaited. The Department should take necessary steps to assess and realise the dues according to the existing rules and regulations.                                                                                                                                                                              |
| 8                                                                                                                                                            | Tura Circle II     | 1xxxxxxx<br>xxxxxO | 2020-21 | 3691,13,519.10                  | The Department stated (March 2025) that, ASMT 10 was issued.                                                                                                                                                                                                | ASMT 10 was issued, however, documentary evidence was awaited. The Department should take necessary steps to assess and realise the dues according to the existing rules and regulations.                                                                                                                                                                              |
| <b>Total (Sl. 7 to 8)</b>                                                                                                                                    |                    |                    |         | <b>4345,81,73,519.10</b>        | -                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                                                                                                      |
| <b>III) Two Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)</b> |                    |                    |         |                                 |                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                        |
| 9                                                                                                                                                            | Tura Circle II     | 1xxxxxxx<br>xxxxxO | 2018-19 | 67,25,38,614.00                 | The Department stated (August 2024) that the ASMT-10 was issued (February 2024). Further, the taxpayer was also recommended for departmental audit. However, it was stated (March 2025) that the taxpayer has not replied, and the case is now time barred. | The Department's reply was not acceptable, as department ought to have scrutinised the returns and assessed the liabilities payable by the taxpayer in a time bound manner, which was not done. This has resulted in the case being time barred. Hence, the Department may consider invoking extended period as per the extant provisions for taking necessary action. |
| 10                                                                                                                                                           | Tura Circle II     | 1xxxxxxx<br>xxxxxO | 2019-20 | 40,13,14,704.80                 | The Department stated (August 2024) that the ASMT-10 was issued (February 2024). Further, the taxpayer was also recommended for departmental audit. However, it was stated (March 2025) that the taxpayer has not replied, and the case is now time barred. | The Department's reply was not acceptable, as department ought to have scrutinised the returns and assessed the liabilities payable by the taxpayer in a time bound manner, which was not done. This has resulted in the case being time barred. Hence, the Department may consider invoking extended period as per the extant provisions for taking necessary action. |
| <b>Total (Sl. 9 to 10)</b>                                                                                                                                   |                    |                    |         | <b>1,07,38,53,318.80</b>        | -                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Grand Total (10 cases)</b>                                                                                                                                |                    |                    |         | <b>51,17,32,90,219.90</b>       | -                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                                                                                                      |

**Appendix 2.4.17**  
**Under-declaration of taxable supplies by comparing TDS returns**  
**[Reference: Paragraph 2.4.7.1 (xv)]**

| Sl. No.                                                                                                                                                                                                                                   | Circle            | GSTIN              | Year    | Deviation Value       | Department's Reply                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Audit Conclusion                                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|---------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (Amount in ₹)                                                                                                                                                                                                                             |                   |                    |         |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                             |
| <b>I) One Case which was not considered, wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)</b>                                                                                                         |                   |                    |         |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                             |
| 1                                                                                                                                                                                                                                         | Ri Bhoi Circle    | 1xxxxxxx<br>xxxxxP | 2019-20 | <b>6,64,48,154.94</b> | The Department stated (September 2023) that the taxpayer had submitted reply in the form of ASMT-11 accompanied by supporting documents. After thorough review of the response, it is evident that certain invoices for FY 2018-19 were reported in GSTR-1/ GSTR-3B during the respective months, while the TDS credits for these invoices were received in the FY 2019-20 resulting in the discrepancy in taxable value between TDS/ TCS declaration and GSTR-3B (outward supplies). | The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.                                                                 |
| <b>II) One case wherein Recovery was made at instance of Audit (DRC-03) (Ref: Column 6, 7 of Appendix 2.4.2)</b>                                                                                                                          |                   |                    |         |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                             |
| 2                                                                                                                                                                                                                                         | Khliehriat Circle | 1xxxxxxx<br>xxxxx4 | 2018-19 | <b>2,76,63,150.00</b> | The Department stated (March 2025) that ₹4.23 lakh was recovered.                                                                                                                                                                                                                                                                                                                                                                                                                     | Recovery at instance of audit (DRC-03 for ₹4.23 lakh)                                                                                                                       |
| <b>Remark: Audit pointed out the under declaration of taxable supplies (i.e. Turnover deviation and not the tax liability) whereas, the amount recovered (₹4.23 lakh) at instance of audit is the tax liability paid by the taxpayer.</b> |                   |                    |         |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                             |
| <b>III) Two cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)</b>                                                                                                                |                   |                    |         |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                             |
| 3                                                                                                                                                                                                                                         | Khliehriat Circle | 1xxxxxxx<br>xxxxx4 | 2020-21 | 36,65,690.00          | The Department stated (March 2025) that DRC-07 was issued.                                                                                                                                                                                                                                                                                                                                                                                                                            | DRC-07 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 4                                                                                                                                                                                                                                         | Khliehriat Circle | 1xxxxxxx<br>xxxxx4 | 2019-20 | 1,37,05,250.00        | The Department stated (March 2025) that DRC-07 was issued.                                                                                                                                                                                                                                                                                                                                                                                                                            | DRC-07 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| <b>Total (Sl. 3 to 4)</b>                                                                                                                                                                                                                 |                   |                    |         | <b>1,73,70,940.00</b> | <b>Remark: Audit pointed out the under declaration of taxable supplies (i.e. Turnover deviation and not the tax liability) whereas, the amount for which the demand orders (DRC-07) were issued is not known as the copies of the orders were not produced to Audit.</b>                                                                                                                                                                                                              |                                                                                                                                                                             |

| Sl. No.                                                                                                                                              | Circle         | GSTIN              | Year    | Deviation Value        | Department's Reply                                                                                                                                                              | Audit Conclusion                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>IV) Two cases wherein DRC-01 were issued by the Department (Ref: Column 8, 9 of Appendix 2.4.2)</b>                                               |                |                    |         |                        |                                                                                                                                                                                 |                                                                                                                                                                              |
| 5                                                                                                                                                    | Tura Circle II | 1xxxxxxx<br>xxxxxU | 2018-19 | 2,25,64,143.75         | The Department stated (August 2023) that the ASMT-10 under Section 61 was issued to the taxpayer. Furthermore, it was stated (March 2025) that DRC-01 has also been issued.     | DRC-01 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.  |
| 6                                                                                                                                                    | Tura Circle II | 1xxxxxxx<br>xxxxxV | 2020-21 | 1,95,06,500.00         | The Department stated (March 2025) that the taxpayer had voluntarily paid the tax liabilities, and that interest has not been paid on the tax for which DRC-01 has been issued. | DRC-01 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| <b>Total (Sl. 5 to 6)</b>                                                                                                                            |                |                    |         | <b>4,20,70,643.75</b>  | <b>-</b>                                                                                                                                                                        | <b>-</b>                                                                                                                                                                     |
| <b>V) One case wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)</b> |                |                    |         |                        |                                                                                                                                                                                 |                                                                                                                                                                              |
| 7                                                                                                                                                    | Circle-VIII    | 1xxxxxxx<br>xxxxxS | 2019-20 | 4,17,46,590.00         | The Department stated (March 2025) that the taxpayer responded to the notice issued.                                                                                            | Reply not supported by evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.                              |
| <b>VI) One case wherein the Department did not furnish any reply</b>                                                                                 |                |                    |         |                        |                                                                                                                                                                                 |                                                                                                                                                                              |
| 8                                                                                                                                                    | Tura Circle II | 1xxxxxxx<br>xxxxxV | 2018-19 | 67,75,161.72           | No reply furnished.                                                                                                                                                             | The Department should take necessary steps to realise the tax according to the existing rules and regulations.                                                               |
| <b>Grand Total (8 cases)</b>                                                                                                                         |                |                    |         | <b>20,20,74,640.41</b> | <b>-</b>                                                                                                                                                                        | <b>-</b>                                                                                                                                                                     |

**Appendix 2.4.18**  
**Ineligible Composition Levy**  
**[Reference: Paragraph 2.4.7.1 (xvi)]**

| (Amount in ₹)                                                                                                                                                                                       |             |                    |         |                                            |                                                                                                                                                                                                                      |                      |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------|---------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sl. No.                                                                                                                                                                                             | Circle      | GSTIN              | Year    | Turnover for all GSTINs under the same PAN | Composition start date                                                                                                                                                                                               | Composition end date | Department's Reply                                                                                                                                                                                                               | Audit Conclusion                                                                                                                                                                                                                   |
| I) One case wherein Recovery was made at instance of Audit (DRC-03) (Ref: Column 6,7 of Appendix 2.4.2)                                                                                             |             |                    |         |                                            |                                                                                                                                                                                                                      |                      |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                    |
| 1                                                                                                                                                                                                   | Circle-II   | 1xxxxxx<br>xxxxxxM | 2018-19 | 1,16,01,381.00                             | 1 April 2018                                                                                                                                                                                                         | 1 April 2019         | The Department stated (November 2023) that the discrepancy notice (ASMT-10) was issued to the taxpayer. Accepting the same, the taxpayer paid the liabilities (₹2,96,334 along with interest) vide DRC 03 dated 27 October 2023. | Recovery at instance of Audit (₹2,96,334 along with interest).                                                                                                                                                                     |
| Remark: Audit pointed out the Turnover deviation and not the tax liability whereas, the amount recovered (₹ 2.96 lakh) at instance of audit is the tax and interest liability paid by the taxpayer. |             |                    |         |                                            |                                                                                                                                                                                                                      |                      |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                    |
| II) Two cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)                                                                                  |             |                    |         |                                            |                                                                                                                                                                                                                      |                      |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                    |
| 2                                                                                                                                                                                                   | Circle-VIII | 1xxxxxx<br>xxxxxxD | 2018-19 | 2,27,79,344.00                             | 21 July 2017                                                                                                                                                                                                         | 1 April 2019         | The Department stated (August 2024) that Demand Order (DRC-07) was issued fixing the due date of payment by 24 September 2024. The Department furnished the same reply in March 2025.                                            | DRC-07 was issued, however, documentary evidence is awaited. No update on compliance by the taxpayer was furnished. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| 3                                                                                                                                                                                                   | Circle-VIII | 1xxxxxx<br>xxxxxxS | 2018-19 | 1,10,86,124.00                             | 1 July 2017                                                                                                                                                                                                          | 19 February 2020     | The Department stated (August 2024) that Demand Order (DRC-07) was issued fixing the due date of payment by 24 September 2024. The Department furnished the same reply in March 2025.                                            | DRC-07 was issued, however, documentary evidence is awaited. No update on compliance by the taxpayer was furnished. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| Total (Sl. 2 to 3)                                                                                                                                                                                  |             |                    |         | 3,38,65,468.00                             | Remark: Audit pointed out the Turnover deviation and not the tax liability whereas, the amount for which the demand orders (DRC-07) were issued is not known as the copies of the orders were not produced to Audit. |                      |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                    |

| Sl. No.                                                                                                                                                     | Circle   | GSTIN               | Year    | Turnover for all GSTINs under the same PAN | Composition start date | Composition end date | Department's Reply                                                                                                                                                                                                                                                | Audit Conclusion                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------|---------|--------------------------------------------|------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>III) One case wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)</b> |          |                     |         |                                            |                        |                      |                                                                                                                                                                                                                                                                   |                                                                                                                                                                          |
| 4                                                                                                                                                           | Circle-V | 1xxxxxxx<br>xxxxxx1 | 2018-19 | <b>1,00,88,264.00</b>                      | 1 October 2017         | 1 August 2020        | The Department stated (August 2024) that in response to the notice, the taxpayer appeared in person requesting for more time to respond. However, even in March 2025, i.e., after lapse of seven months, the Department stated the same.                          | The Department's reply is not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations. |
| <b>IV) One case wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)</b>       |          |                     |         |                                            |                        |                      |                                                                                                                                                                                                                                                                   |                                                                                                                                                                          |
| 5                                                                                                                                                           | Circle-I | 1xxxxxxx<br>xxxxxx1 | 2019-20 | <b>1,73,17,590.00</b>                      | 1 July 2017            | 31 March 2023        | The Department forwarded (July 2024) the reply as furnished by the taxpayer (September 2023) claiming Data Entry Error. Further, in March 2025, the taxpayer's reply was forwarded. However, no documentary evidence supporting the claim was furnished to Audit. | No documentary evidence was furnished to support the taxpayer's claims. The Department should take necessary steps to assess the case further.                           |
| <b>Grand Total (5 cases)</b>                                                                                                                                |          |                     |         | <b>7,28,72,703.00</b>                      | -                      | -                    | -                                                                                                                                                                                                                                                                 | -                                                                                                                                                                        |

Appendix 2.4.19  
Composition taxpayer also availing e-commerce facility  
[Reference: Paragraph 2.4.7.1 (xvii)]

| (Amount in ₹)                                                                                                                                                                         |             |                            |         |                             |                           |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------------|---------|-----------------------------|---------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| Sl. No.                                                                                                                                                                               | Circle      | Composition taxpayer GSTIN | Year    | Sum of composition turnover | E-Commerce deductee GSTIN | Sum of gross amount declared in GSTR 8 | Department's reply                                                                                                                                                                                                                                                                                                                                                                                                               | Audit Conclusion                               |
| 1                                                                                                                                                                                     | Circle VIII | 1xxxxxxxxxxxH              | 2020-21 | 7,39,932                    | 1xxxxxxxxxxxH             | 47,31,386.25                           | <p>The Department stated (March 2025) that the taxpayer accepted the demand and made payment of ₹3.50 lakh and ₹1.17 lakh Vide DRC-03 in November 2023 and 29 November 2024 respectively. Furthermore, the taxpayer had opted out of composition scheme with effect from 31 December 2020.</p> <p>No penalty was imposed against the taxpayer as he had voluntarily paid the tax liability on sales made through e-commerce.</p> | Recovery at the instance of Audit (₹4.67 lakh) |
| Remark: Audit pointed out the Turnover deviation and not the tax liability whereas, the amount recovered (₹4.67 lakh) at instance of audit is the tax liability paid by the taxpayer. |             |                            |         |                             |                           |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                |



**Appendix 2.4.20**  
**Statement showing scope limitation due to non/ partial production of invoices for sampled months**  
**(Reference: Paragraph 2.4.8.1)**

| Sl. No. | GSTIN          | Circle                | Sampled Months                   | Year                | Remarks                                                                                                                                                 |
|---------|----------------|-----------------------|----------------------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | 1xxxxxxxxxxxxJ | Khliehriat Circle     | September 2020 and December 2020 | 2020-21             | <b>Partial Production of records:</b> Only Sales and Purchase Registers were produced. However, the invoices for selected two months were not produced. |
| 2       | 1xxxxxxxxxxxx5 | Ri Bhoi Circle        | June 2020 and December 2020      | 2020-21             |                                                                                                                                                         |
| 3       | 1xxxxxxxxxxxxA | Shillong, Circle I    | July 2020 and March 2021         | 2018-19 to 2020-21  | <b>Non-production of following records:</b> Sales and Purchase Registers, Invoices for sampled one/ two months.                                         |
| 4       | 1xxxxxxxxxxxxS | Shillong, Circle VI   | July 2020 and September 2020     | 2018-19 to 2020-21  |                                                                                                                                                         |
| 5       | 1xxxxxxxxxxxxQ | Shillong, Circle VIII | March 2021 and January 2020      | 2019-20 to 2020-21  |                                                                                                                                                         |
| 6       | 1xxxxxxxxxxxx7 |                       | January 2020 and March 2020      | 2019-20             |                                                                                                                                                         |
| 7       | 1xxxxxxxxxxxxG |                       | September 2019                   | 2019-20             |                                                                                                                                                         |
| 8       | 1xxxxxxxxxxxxP |                       | September 2019                   | 2019-20             |                                                                                                                                                         |
| 9       | 1xxxxxxxxxxxxX |                       | June 2020 & March 2021           | 2020-21             |                                                                                                                                                         |
| 10      | 1xxxxxxxxxxxxO |                       | February 2021, December 2019     | 2019-20 and 2020-21 |                                                                                                                                                         |

**Appendix 2.4.21**  
**Non-payment of interest by taxpayers**  
**[Reference: Paragraph 2.4.8.2 (A) (i)]**

| Sl. No. | GSTIN and Jurisdiction              | Months where returns were delayed filed | Filing dates     | Due date          | No. of days delayed | Liability paid through cash | Interest required to be paid on cash portion of liability <sup>193</sup> | Interest paid | Interest payable | Audit Conclusion (and Recovery made, if any)                                                                                                                                                                                                 |
|---------|-------------------------------------|-----------------------------------------|------------------|-------------------|---------------------|-----------------------------|--------------------------------------------------------------------------|---------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | 1xxxxxxx<br>xxxxxL<br>(Circle-I)    | March-2021                              | 29 April 2021    | 20 April 2021     | 9                   | 2,62,247.00                 | 1,163.94                                                                 | 0             | 1,163.95         | The Department stated (March 2025) that <b>DRC-01</b> has been issued. However, a copy of the same was not furnished. The Department may take necessary steps to assess and realise the tax according to the existing rules and regulations. |
|         |                                     | October-2020                            | 24 November 2020 | 20 November 2020  | 4                   | 88,951.00                   | 175.46                                                                   | 0             | 175.46           |                                                                                                                                                                                                                                              |
|         |                                     | September-2020                          | 2 November 2020  | 24 October 2020   | 9                   | 1,03,485.00                 | 459.3                                                                    | 0             | 459.3            |                                                                                                                                                                                                                                              |
|         |                                     | August-2020                             | 3 October 2020   | 24 September 2020 | 9                   | 1,60,113.00                 | 710.64                                                                   | 0             | 710.64           |                                                                                                                                                                                                                                              |
|         |                                     | March-2020                              | 20 June 2020     | 20 April 2020     | 46                  | 6,58,638.00                 | 7,470.57                                                                 | 0             | 7,470.57         |                                                                                                                                                                                                                                              |
|         |                                     | October-2019                            | 22 November 2019 | 20 November 2019  | 2                   | 2,32,895.00                 | 229.7                                                                    | 0             | 229.7            |                                                                                                                                                                                                                                              |
|         |                                     | September-2019                          | 23 October 2019  | 20 October 2019   | 3                   | 2,32,948.00                 | 344.63                                                                   | 0             | 344.64           |                                                                                                                                                                                                                                              |
| -       | -                                   | August-19                               | 21 October 2019  | 20 September 2019 | 31                  | 1,31,632.00                 | 2,012.34                                                                 | 0             | 2,012.35         | At instance of Audit, the demand was accepted and was paid vide DRC-03 dated 19 March 2024 amounting to <b>₹4,170.00</b> .                                                                                                                   |
|         |                                     | July-2019                               | 23 August 2019   | 20 August 2019    | 3                   | 1,67,507.00                 | 247.81                                                                   | 0             | 247.82           |                                                                                                                                                                                                                                              |
|         |                                     | March-2019                              | 23 April 2019    | 20 April 2019     | 3                   | 1,73,459.00                 | 256.62                                                                   | 0             | 256.62           |                                                                                                                                                                                                                                              |
|         |                                     | Total                                   |                  |                   |                     | 13,071.05                   |                                                                          |               |                  |                                                                                                                                                                                                                                              |
| 2       | 1xxxxxxx<br>xxxxxL<br>(Circle - IV) | July-2019                               | 27 August 2019   | 20 August 2019    | 7                   | 3,61,959.00                 | 1,249.50                                                                 | 0             | 1,249.50         | At instance of Audit, the demand was accepted and was paid vide DRC-03 dated 19 March 2024 amounting to <b>₹4,170.00</b> .                                                                                                                   |
|         |                                     | March-2020                              | 7 May 2020       | 20 April 2020     | 2                   | 4,74,720.00                 | 234.11                                                                   | 0             | 234.11           |                                                                                                                                                                                                                                              |
|         |                                     | April-2020                              | 12 June 2020     | 24 May 2020       | 19                  | 13,61,796.00                | 12759.84                                                                 | 0             | 12759.84         |                                                                                                                                                                                                                                              |
| -       | -                                   | -                                       | -                | -                 | -                   | -                           | -                                                                        | Total         | 14,243.45        | ₹ 4,170.00                                                                                                                                                                                                                                   |
| 3       | 1xxxxxxx<br>xxxxx4                  | April-2019                              | 24 May 2019      | 21 May 2019       | 3                   | 11,56,293.00                | 1,710.68                                                                 | 0             | 1,710.68         | At instance of Audit, the demand was accepted and                                                                                                                                                                                            |
|         |                                     | November-2019                           | 23 December      | 21 December 2019  | 2                   | 15,66,278.00                | 1,544.82                                                                 | 0             | 1,544.82         |                                                                                                                                                                                                                                              |

<sup>193</sup> Interest rate @ 9% for March 2020 and @18% for other months.

| Sl. No. | GSTIN and Jurisdiction                    | Months where returns were delayed filed | Filing dates      | Due date          | No. of days delayed | Liability paid through cash | Interest required to be paid on cash portion of liability <sup>193</sup> | Interest paid | Interest payable | Audit Conclusion (and Recovery made, if any)                                                                                                                                                                                                                                                                                    |
|---------|-------------------------------------------|-----------------------------------------|-------------------|-------------------|---------------------|-----------------------------|--------------------------------------------------------------------------|---------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| -       | (Circle-VII)                              | December-2019                           | 25 January 2020   | 21 January 2020   | 4                   | 51,76,740.00                | 10,211.65                                                                | 0             | 10,211.65        | was paid vide DRC-03 dated 17 April 2024 amounting to ₹15,238.00                                                                                                                                                                                                                                                                |
| -       | -                                         | -                                       | -                 | -                 | -                   | -                           | -                                                                        | Total         | 13,467.15        | ₹ 15,238.00                                                                                                                                                                                                                                                                                                                     |
| 4       | 1xxxxxxx<br>xxxxxQ<br>(Circle-VIII)       | March-2019                              | 05 September 2019 | 20 April 2019     | 138                 | 1,43,518.00                 | 9,767.00                                                                 | 0             | 9,767.00         | At instance of Audit, the demand was accepted and was paid vide DRC-03 dated 11 April 2024 (₹6,392.00)                                                                                                                                                                                                                          |
|         |                                           | December-2020                           | 31 March 2021     | 20 January 2021   | 70                  | 79,155.00                   | 2,732.00                                                                 | 2,138.00      | 594              |                                                                                                                                                                                                                                                                                                                                 |
|         |                                           | March-2021                              | 05 July 2021      | 20 April 2021     | 76                  | 23,97,966.00                | 89,874.00                                                                | 62085         | 27,789.00        | and 12 April 2024 (₹18,882.00)                                                                                                                                                                                                                                                                                                  |
| -       | -                                         | -                                       | -                 | -                 | -                   | -                           | -                                                                        | Total         | 38,150.00        | ₹ 25,274.00                                                                                                                                                                                                                                                                                                                     |
|         |                                           | March-2021                              | 18 May 2021       | 20 April 2021     | 28                  | 1,58,607.00                 | 2,190.08                                                                 | 0             | 2,190.00         | The Department stated (March 2025) that, for 2018-19 payment has been made vide DRC-03 dated 19 March 2024 (₹1.71 lakh). For 2019-20 payment was made vide DRC-03 dated 19 March 2024 (₹3.00 lakh). For 2020-21 payment was made vide DRC-03 dated 19 March 2024 (₹23,458.00). These recoveries were made at instance of Audit. |
|         |                                           | December-2020                           | 05 February 2021  | 20 January 2021   | 16                  | 2,01,152.00                 | 1,587.17                                                                 | 0             | 1,587.00         |                                                                                                                                                                                                                                                                                                                                 |
|         |                                           | October-2020                            | 04 December 2020  | 20 November 2020  | 14                  | 12,60,916.00                | 8,705.50                                                                 | 0             | 8,706.00         |                                                                                                                                                                                                                                                                                                                                 |
|         |                                           | June-2020                               | 24 September 2020 | 20 July 2020      | 66                  | 3,37,225.00                 | 10,975.98                                                                | 0             | 10,976.00        |                                                                                                                                                                                                                                                                                                                                 |
|         |                                           | December-2019                           | 27 January 2020   | 20 January 2020   | 7                   | 18,28,377.00                | 6,311.66                                                                 | 0             | 6,312.00         |                                                                                                                                                                                                                                                                                                                                 |
| 5       | 1xxxxxxx<br>xxxxx7<br>(Circle-VIII)       | July-2019                               | 03 December 2019  | 20 August 2019    | 105                 | 11,02,553.00                | 57,091.10                                                                | 0             | 57,091.00        |                                                                                                                                                                                                                                                                                                                                 |
|         |                                           | June-2019                               | 03 December 2019  | 20 July 2019      | 136                 | 24,78,409.00                | 1,66,223.16                                                              | 0             | 1,66,223.00      |                                                                                                                                                                                                                                                                                                                                 |
|         |                                           | May-2019                                | 03 December 2019  | 20 June 2019      | 166                 | 8,60,132.00                 | 70,413.00                                                                | 0             | 70,413.00        |                                                                                                                                                                                                                                                                                                                                 |
|         |                                           | August-2018                             | 01 July 2019      | 20 September 2018 | 284                 | 7,77,246.00                 | 1,08,857.03                                                              | 0             | 1,08,857.00      |                                                                                                                                                                                                                                                                                                                                 |
|         |                                           | July-2018                               | 30 April 2019     | 20 August 2018    | 253                 | 4,99,103.00                 | 62,271.65                                                                | 0             | 62,272.00        |                                                                                                                                                                                                                                                                                                                                 |
| -       | -                                         | -                                       | -                 | -                 | -                   | -                           | -                                                                        | Total         | 4,94,627.00      | 4,94,458                                                                                                                                                                                                                                                                                                                        |
| 6       | 1xxxxxxx<br>xxxxx5 (Ri<br>Bhoi<br>Circle) | September-2018                          | 22 October 2018   | 20 October 2018   | 2                   | 5,91,603.00                 | 583.5                                                                    | 0             | 583.5            | At instance of Audit, the payment was made vide DRC-03 dated July 2024 amounting to ₹2008.00                                                                                                                                                                                                                                    |
|         |                                           | April-2018                              | 22 May 2018       | 20 May 2018       | 2                   | 12,52,597.00                | 1,235.44                                                                 | 0             | 1,235.44         |                                                                                                                                                                                                                                                                                                                                 |
|         |                                           | December-2019                           | 21 January 2020   | 20 January 2020   | 1                   | 3,83,252.00                 | 189                                                                      | 0             | 189              |                                                                                                                                                                                                                                                                                                                                 |
| -       | -                                         | -                                       | -                 | -                 | -                   | -                           | -                                                                        | Total         | 2,007.94         | ₹ 2,008.00                                                                                                                                                                                                                                                                                                                      |

*Audit Report on State Revenues for the period ended March 2024*

| Sl. No. | GSTIN and Jurisdiction                 | Months where returns were delayed filed | Filing dates      | Due date          | No. of days delayed | Liability paid through cash | Interest required to be paid on cash portion of liability <sup>193</sup> | Interest paid | Interest payable | Audit Conclusion (and Recovery made, if any)                                                    |
|---------|----------------------------------------|-----------------------------------------|-------------------|-------------------|---------------------|-----------------------------|--------------------------------------------------------------------------|---------------|------------------|-------------------------------------------------------------------------------------------------|
| 7       | 1xxxxxxx<br>xxxxxU<br>(Ri Bhoi Circle) | November-2020                           | 21 December 2020  | 20 December 2020  | 1                   | 44,36,658.00                | 2,187.94                                                                 | 0             | 2,187.94         | At instance of Audit, the payment was made vide DRC-03 dated May 2024 amounting to ₹5,37,760.00 |
|         |                                        | May-2020                                | 17 July 2020      | 24 June 2020      | 23                  | 17,69,221.00                | 20,067.33                                                                | 0             | 20,067.33        |                                                                                                 |
|         |                                        | March-2020                              | 01 July 2020      | 20 April 2020     | 72                  | 20,61,653.00                | 73,202.80                                                                | 0             | 73,202.80        |                                                                                                 |
|         |                                        | July-2019                               | 21 August 2019    | 20 August 2019    | 1                   | 25,89,837.00                | 1,277.18                                                                 | 0             | 1,277.18         |                                                                                                 |
|         |                                        | June-2019                               | 31 July 2019      | 20 July 2019      | 11                  | 6,39,376.00                 | 3,468.40                                                                 | 0             | 3,468.40         |                                                                                                 |
|         |                                        | January-2019                            | 22 February 2019  | 20 February 2019  | 2                   | 10,26,274.00                | 1,012.22                                                                 | 0             | 1,012.22         |                                                                                                 |
|         |                                        | November-2018                           | 27 December 2018  | 20 December 2018  | 7                   | 42,67,761.00                | 14,732.54                                                                | 0             | 14,732.54        |                                                                                                 |
|         |                                        | October-2018                            | 21 November 2018  | 20 November 2018  | 1                   | 55,71,282.00                | 2,747.48                                                                 | 0             | 2,747.48         |                                                                                                 |
|         |                                        | September-2018                          | 25 October 2018   | 20 October 2018   | 5                   | 26,62,020.00                | 6,563.88                                                                 | 0             | 6,563.88         |                                                                                                 |
|         |                                        | August-2018                             | 03 October 2018   | 20 September 2018 | 13                  | 88,07,922.00                | 56,467.23                                                                | 0             | 56,467.23        |                                                                                                 |
|         |                                        | July-2018                               | 15 September 2018 | 20 August 2018    | 26                  | 12,49,106.00                | 16,015.93                                                                | 0             | 16,015.93        |                                                                                                 |
|         |                                        | June-2018                               | 29 August 2018    | 20 July 2018      | 40                  | 1,85,04,811.00              | 3,65,026.41                                                              | 0             | 3,65,026.41      |                                                                                                 |
|         |                                        | April-2018                              | 22 May 2018       | 20 May 2018       | 2                   | 34,34,144.00                | 3,387.10                                                                 | 0             | 3,387.10         |                                                                                                 |
| -       | -                                      | -                                       | -                 | -                 | -                   | -                           | -                                                                        | Total         | 5,66,156.44      | 5,37,760                                                                                        |
| -       | -                                      | -                                       | -                 | -                 | -                   | -                           | Grand total:                                                             |               |                  | Total Recovery made at instance of Audit                                                        |
| -       | -                                      | -                                       | -                 | -                 | -                   | -                           |                                                                          |               |                  | 10,74,738                                                                                       |
|         |                                        |                                         |                   |                   |                     |                             | Total                                                                    |               |                  | Total Liability as pointed out by Audit                                                         |
|         |                                        |                                         |                   |                   |                     |                             |                                                                          |               |                  | 11,41,723.03                                                                                    |

**Appendix 2.4.22**  
**Discrepancies noticed in filing of GST Returns**  
**[Reference: Paragraph 2.4.8.2 (A) (ii)]**

| Sl. No. | GSTIN                   | Circle          | Year    | Aggregate Turnover (GSTR-3B) | Due date of filing GSTR-9 | Due Date of filing GSTR-9C | Status of filing G STR-9 | Status of filing GSTR-9C | Audit Conclusion                                                                                                                                                                                                                               | (Amount in ₹) |
|---------|-------------------------|-----------------|---------|------------------------------|---------------------------|----------------------------|--------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 1       | 1xxxxx<br>xxxxxx<br>xxG | Circle-<br>VIII | 2020-21 | 7,72,00,584                  | 28 February 2022          | 28 February 2022           | Not filed                | Not filed                | The Department stated (March 2025) that DRC-01 has been issued, and penalty imposed for which reply is awaited. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations. |               |
| 2       | 1xxxxx<br>xxxxxx<br>xxZ | Jowai<br>Circle | 2019-20 | 2,19,64,408                  | 31 March 2021             | 31 March 2021              | Not filed                | Not filed                | At instance of Audit the taxpayer had filed the Annual Returns (GSTR-9 for 2019-20 and 2020-21) in June 2024.                                                                                                                                  |               |
|         |                         |                 | 2020-21 | 3,06,41,819                  | 31 December 2021          | -                          | Not filed                | Not applicable           |                                                                                                                                                                                                                                                |               |

**Appendix 2.5.1**  
**Statement showing purchases made by M/s Maxim Infrastructure & Real Estate Limited by utilising 'C' forms issued by Taxation Department.**  
**(Reference: Paragraph 2.5.1)**

(Amount in ₹)

| Sl. No | C form No./ Road Permit No. & Date/ Invoice No. | Utilisation Date/ Invoice date | Value of Goods | items                | Rate of tax (%) | Tax applicable |
|--------|-------------------------------------------------|--------------------------------|----------------|----------------------|-----------------|----------------|
| 1      | CC 741                                          | Dec 2012                       | 34,59,947      | Steel items          | 5               | 1,72,997       |
| 2      | CC 742                                          |                                | 26,78,820      |                      | 5               | 1,33,941       |
| 3      | CC 743                                          |                                | 18,18,180      |                      | 5               | 90,909         |
| 4      | CC 744                                          |                                | 54,69,500      |                      | 5               | 2,73,475       |
| 5      | CC 746                                          |                                | 17,91,551      |                      | 5               | 89,578         |
| 6      | CC 747                                          |                                | 17,27,639      |                      | 5               | 86,382         |
| 7      | CC 425                                          | Jan 2013                       | 51,72,023      |                      | 5               | 2,58,601       |
| 8      | CC 426                                          |                                | 45,61,126      |                      | 5               | 2,28,056       |
| 9      | CC 427                                          |                                | 6,36,367       |                      | 5               | 31,818         |
| 10     | CC 429                                          |                                | 7,45,555       |                      | 5               | 37,278         |
| 11     | CC 434                                          | Feb 2013                       | 12,01,050      | Water proofing items | 5               | 60,053         |
| 12     | CC 11824                                        |                                | 2,45,896       | Steel items          | 5               | 12,295         |
| 13     | CC 11825                                        |                                | 3,73,008       |                      | 5               | 18,650         |
| 14     | CC 11826                                        |                                | 9,58,866       |                      | 5               | 47,943         |
| 15     | CC 11827                                        |                                | 41,30,064      |                      | 5               | 2,06,503       |
| 16     | CC 11828                                        | Jul 2013                       | 40,536         | -                    | 5               | 2027           |
| 17     | CC 11829                                        |                                | 54,269         | Water proofing items | 5               | 2713           |
| 18     | CC 11832                                        |                                | 74,66,169      | Steel items          | 5               | 3,73,308       |
| 19     | CC 11835                                        |                                | 53,09,653      |                      | 5               | 2,65,483       |
| 20     | FF 228                                          | Aug 2013                       | 8,82,460       | Steel items          | 5               | 44,123         |
| 21     | FF 238                                          |                                | 63,649         |                      | 5               | 3182           |
| 22     | FF 243                                          |                                | 30,85,282      |                      | 5               | 1,54,264       |
| 23     | CC 504                                          |                                | 43,93,009      | Steel items          | 5               | 2,19,650       |

| Sl. No | C form No./ Road Permit No. & Date/ Invoice No. | Utilisation Date/ Invoice date | Value of Goods | items                | Rate of tax (%) | Tax applicable |
|--------|-------------------------------------------------|--------------------------------|----------------|----------------------|-----------------|----------------|
| 24     | CC 505                                          |                                | 7,57,072       | Chemical material    | 5               | 37,854         |
| 25     | CC 507                                          |                                | 30,71,958      | Steel items          | 5               | 1,53,598       |
| 26     | CC 510                                          |                                | 50,67,720      |                      | 5               | 2,53,386       |
| 27     | CC 575                                          | Jun 2014                       | 2,71,17,702    | Structural steels    | 5               | 13,55,885      |
| 28     | CC 577                                          |                                | 2,25,395       | Chemicals            | 5               | 11,270         |
| 29     | CC 578                                          |                                | 11,689         | Tools & tackles      | 5               | 584            |
| 30     | CC 579                                          |                                | 9,30,650       | TMT Bar              | 5               | 46,533         |
| 31     | CC 580                                          |                                | 60,426         | Chemicals            | 5               | 3021           |
| 32     | CC 581                                          |                                | 2,00,175       |                      | 5               | 10,009         |
| 33     | CC 582                                          |                                | 48,470         | TMT bar              | 5               | 2424           |
| 34     | CC 583                                          | Jul 2014                       | 38,18,781      | Dry wall             | 5               | 1,90,939       |
| 35     | CC 587                                          | Jun 2014                       | 15,300         | Consumable items     | 5               | 765            |
| 36     | CC 589                                          |                                | 2,60,180       | Binding wire & nails | 5               | 13,009         |
| 37     | CC 590                                          |                                | 1,30,402       | Chemicals            | 5               | 6520           |
| 38     | CC 595                                          | Jul 2014                       | 2,42,518       | Insulation           | 5               | 12,126         |
| 39     | CC 598                                          | Jun 2014                       | 41,463         | Tool & tackles       | 5               | 2073           |
| 40     | CC 599                                          |                                | 43,299         | Chemicals            | 5               | 2165           |
| 41     | CC 600                                          | Jul 2014                       | 1,30,114       | Chemicals            | 5               | 6506           |
| 42     | CC 601                                          | Jun 2014                       | 1,51,498       | Wire                 | 5               | 7575           |
| 43     | CC 603                                          | Jul 2014                       | 90,667         | Dehumidifiers        | 5               | 4533           |
| 44     | CC 605                                          |                                | 30,351         | Chemicals            | 5               | 1518           |
| 45     | CC 606                                          | Jun 2014                       | 8675           | Nails & binding wire | 5               | 434            |
| 46     | CC 607                                          | Jul 2014                       | 48,532         | Consumable items     | 5               | 2427           |
| 47     | CC 609                                          |                                | 1,36,122       | Dry wall             | 5               | 6806           |
| 48     | CC 557                                          | Dec 2013                       | 18,221         | Minibar, kettle, etc | 5               | 911            |
| 49     | CC 558                                          |                                | 10,924         | SBR latex            | 5               | 546            |
| 50     | CC 559                                          |                                | 8,83,519       | TMT Bar              | 5               | 44,176         |



| Sl. No | C form No./ Road Permit No. & Date/ Invoice No. | Utilisation Date/ Invoice date | Value of Goods | items                                | Rate of tax (%) | Tax applicable |
|--------|-------------------------------------------------|--------------------------------|----------------|--------------------------------------|-----------------|----------------|
| 51     | CC 560                                          |                                | 2,86,518       | Vacuum dewater system                | 5               | 14,326         |
| 52     | CC 561                                          |                                | 23,474         | Gypsum board & FG insulation         | 5               | 1174           |
| 53     | CC 562                                          |                                | 1,59,299       | Chemicals                            | 5               | 7965           |
| 54     | CC 563                                          |                                | 63,01,972      | TMT bar/plates/ Angles/ sheets, etc. | 5               | 3,15,099       |
| 55     | CC 566                                          |                                | 56,688         | Chemicals                            | 5               | 2834           |
| 56     | CC 567                                          |                                | 30,029         | G.C. sheet                           | 5               | 1501           |
| 57     | CC 568                                          |                                | 5,21,159       | M.S Channel/angle                    | 5               | 26,058         |
| 58     | CC 970                                          | Mar 2014                       | 99,159         | Plate compactor                      | 5               | 4958           |
| 59     | CC 971                                          |                                | 20,196         | Valves                               | 5               | 1010           |
| 60     | CC 979                                          |                                | 37,756         | Lights                               | 5               | 1888           |
| 61     | CC 980                                          | Apr 2014                       | 32,800         | Mirror                               | 5               | 1640           |
| 62     | CC 981                                          | Mar 2014                       | 1,93,050       | Steel items                          | 5               | 9653           |
| 63     | CC 982                                          | Feb 2014                       | 61,805         | S-beam load, etc.                    | 5               | 3090           |
| 64     | AA 15554                                        | Oct 2014                       | 2,47,632       | Chemicals                            | 5               | 12,382         |
| 65     | AA 15556                                        |                                | 13,19,647      | MS angle, etc.                       | 5               | 65,982         |
| 66     | AA 15557                                        |                                | 70,442         | Chemicals                            | 5               | 3522           |
| 67     | AA 15558                                        |                                | 5,41,620       | Kota stone                           | 5               | 27,081         |
| 68     | AA 15560                                        |                                | 2,78,460       | En silver star durafix               | 5               | 13,923         |
| 69     | AA 15562                                        | Nov 2014                       | 40,52,682      | DG Set                               | 5               | 2,02,634       |
| 70     | AA 15563                                        |                                | 2,26,744       | Insulation                           | 5               | 11,337         |
| 71     | AA 15566                                        |                                | 2,17,770       | Kota stone                           | 5               | 10,889         |
| 72     | AA 15568                                        | Oct 2014                       | 10,400         | Nails binding                        | 5               | 520            |
| 73     | AA 15573                                        | Nov 2014                       | 29,988         | Belcha spade, etc.                   | 5               | 1499           |
| 74     | AA 15574                                        |                                | 24,822         | Electrods                            | 5               | 1241           |
| 75     | 5109233 dt 28.04.14                             | -                              | 4,17,083       | FRLS Conduit                         | 5               | 20,854         |
| 76     | 5117746 dt 14.01.14                             | -                              | 11,49,813      | LEV horizon INT                      | 5               | 57,491         |
| 77     | 5116751 dt 21.10.14                             | -                              | 17,79,712      | -                                    | 5               | 88,986         |

| Sl. No | C form No./ Road Permit No. & Date/ Invoice No. | Utilisation Date/ Invoice date                          | Value of Goods | items                | Rate of tax (%) | Tax applicable |
|--------|-------------------------------------------------|---------------------------------------------------------|----------------|----------------------|-----------------|----------------|
| 78     | 0000007777/ 8113/ 8129/ 8128                    | 07.02.2013                                              | 17,48,259      | Steel items          | 5               | 87,413         |
| 79     | RFT/CST/12-13/7                                 | 26.02.2013                                              | 14,912         | Insulation           | 5               | 746            |
| 80     | 3358/KLG-44359                                  | 06.03.2013                                              | 41,399         |                      | 5               | 2070           |
| 81     | 427                                             | 14.03.2013                                              | 21,548         | Construction item    | 5               | 1077           |
| 82     | 5212, 5240, 5243, 5274                          | 25.03.2012,<br>27.03.2013,<br>28.03.2012,<br>29.03.2012 | 30,85,282      | Steel items          | 5               | 1,54,264       |
| 83     | 9204000851                                      | 31.07.2014                                              | 96,439         | Cables               | 5               | 4822           |
| 84     | 9204000398                                      | 29.05.2014                                              | 5,09,830       | Flexi cable          | 5               | 25,491         |
| 85     | 9204000399                                      |                                                         | 4,17,083       | FRLS conduit         | 5               | 20,854         |
| 86     | 9414500263                                      | 30.06.2014                                              | 13,89,920      | Wired with PXC       | 5               | 69,496         |
| 87     | 9414500264                                      |                                                         | 42,118         |                      | 5               | 2105           |
| 88     | 3552                                            | 16.08.2014                                              | 1,18,000       | Pipes/Fittings, etc. | 5               | 5900           |
| 89     | 0000000225                                      | 20.06.2014                                              | 29,06,405      | DG Set               | 5               | 1,45,320       |
| 90     | 1S031415R00047                                  | 06.10.2014                                              | 2,50,757       | Coolintwr_set        | 5               | 12,537         |
| 91     | 1S031415R00053                                  | 31.10.2014                                              | 2,75,167       | Centrifugal pump     | 5               | 13,758         |
| 92     | 1S031415R00054                                  | 31.10.2014                                              | 31,866         | GI pipes/rubber      | 5               | 1593           |
| 93     | Megh/C/02/204861                                | Sep 2014                                                | 4,51,079       | Steel bars           | 5               | 22,554         |
| 94     | Megh/C/02/206630                                | Jul 2014                                                | 29,172         | Chemicals            | 5               | 1459           |
| 95     | Megh/C/02/205498                                | Sep 2014                                                | 42,61,471      | Electrical panels    | 5               | 2,13,074       |
| 96     | Megh/C/02/206628                                | Jul to Sep 2014                                         | 1,10,83,294    | Iron & steal         | 5               | 5,54,165       |
| 97     | Megh/C/02/207584                                | Nov 2014                                                | 6,98,201       | Boilers of all types | 5               | 34,910         |
| 98     | Megh/C/02/206745                                |                                                         | 25,704         |                      | 5               | 1285           |
| 99     | Megh/C/02/206827                                | Oct 2014                                                | 10,045         | Chemicals            | 5               | 502            |
| 100    | Megh/C/02/207620                                | Dec 2014                                                | 3,77,400       |                      | 5               | 18,870         |
| 101    | Megh/C/02/205510                                | Nov 2014                                                | 4,89,692       | Iron & steel         | 5               | 24,485         |

| Sl. No           | C form No./ Road Permit No. & Date/ Invoice No. | Utilisation Date/ Invoice date | Value of Goods      | items                  | Rate of tax (%) | Tax applicable   |
|------------------|-------------------------------------------------|--------------------------------|---------------------|------------------------|-----------------|------------------|
| 102              | Megh/C/02/209649                                | Nov to Dec 2014                | 3,22,003            |                        | 5               | 16,100           |
| 103              | Megh/C/02/206721                                | Oct to Dec 2014                | 28,968              | Wire rods, etc.        | 5               | 1448             |
| 104              | Megh/C/02/207585                                | Mar 2015                       | 10,69,693           | Boilers of all types   | 5               | 53,485           |
| 105              | Megh/C/02/205704                                |                                | 1,14,240            | Chemicals              | 5               | 5712             |
| 106              | Megh/C/02/205705                                |                                | 1,45,970            |                        | 5               | 7299             |
| 107              | Megh/C/02/206823                                | Jan 2015                       | 4845                |                        | 5               | 242              |
| 108              | Megh/C/02/206739                                | Jan to Mar 2015                | 1,56,57,034         | Iron & steel           | 5               | 7,82,852         |
| 109              | Megh/C/02/205396                                | Jan 2015                       | 1,15,244            | Lift/elevators/hoist   | 5               | 5762             |
| 110              | Megh/C/02/205709                                |                                | 50,490              | Textile fabrics        | 5               | 2525             |
| 111              | Megh/C/02/206064                                | Apr 2015                       | 20,65,481           | Electrical panel       | 5               | 1,03,274         |
| 112              | Megh/C/02/206629                                | Apr to Jun 2015                | 62,65,308           | Iron & steel           | 5               | 3,13,265         |
| 113              | Megh/C/02/207586                                | Jun 2015                       | 24,859              | Pipes                  | 5               | 1243             |
| 114              | Megh/C/02/209648                                |                                | 7867                |                        | 5               | 393              |
| 115              | Megh/C/02/206065                                | Apr 2015                       | 27,720              | Textile fabrics        | 5               | 1386             |
| 116              | Megh/C/02/206782                                | May 2015                       | 6426                | Wire rods              | 5               | 321              |
| 117              | Megh/C/02/206723                                | Aug 2015                       | 9,17,382            | Chemicals              | 5               | 45,869           |
| 118              | Megh/C/02/206808                                | Sep 2015                       | 4692                |                        | 5               | 235              |
| 119              | Megh/C/02/206811                                | Jul 2015                       | 6,46,489            | Iron & steel           | 5               | 32,324           |
| 120              | Megh/C/02/206746                                | Sep 2014                       | 35,802              | Chemicals              | 5               | 1790             |
| 121              | Megh/C/02/206747                                | Nov 2014                       | 43,764              |                        | 5               | 2188             |
| 122              | Megh/C/02/207587                                | Sep 2015                       | 33,167              | Pipes                  | 5               | 1658             |
| 123              | Megh/C/02/207613                                | Aug 2015                       | 15,300              | Hardware goods         | 5               | 765              |
| 124              | Megh/C/02/207614                                | Sep 2015                       | 53,372              | Pipes                  | 5               | 2669             |
| 125              | Megh/C/02/207816                                | Oct 2015                       | 15,693              |                        | 5               | 785              |
| <b>Sub-total</b> |                                                 |                                | <b>17,40,54,014</b> | -                      | -               | <b>87,02,699</b> |
| 126              | CC 428                                          | Jan 2013                       | 40,851              | Construction materials | 13.5            | 5515             |
| 127              | CC 430                                          |                                | 24,35,403           |                        | 13.5            | 3,28,779         |

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|--------|-------------------------------------------------|--------------------------------|----------------|-------------------------------|-----------------|----------------|
| 128    | CC 431                                          |                                | 11,44,355      |                               | 13.5            | 1,54,488       |
| 129    | CC 432                                          |                                | 80,57,770      |                               | 13.5            | 10,87,799      |
| 130    | CC 433                                          |                                | 4,50,190       |                               | 13.5            | 60,776         |
| 131    | CC 435                                          |                                | 54,045         | Electrical items              | 13.5            | 7296           |
| 132    | CC 437                                          | Aug 2013                       | 1,14,69,158    | Cement                        | 13.5            | 15,48,336      |
| 133    | CC 506                                          |                                | 9,21,268       | Plywood                       | 13.5            | 1,24,371       |
| 134    | CC 508                                          |                                | 17,10,513      | Construction materials        | 13.5            | 2,30,919       |
| 135    | CC 509                                          |                                | 13,495         | Electrical items              | 13.5            | 1822           |
| 136    | CC 518                                          | Dec 2013                       | 80,64,076      | Cement                        | 13.5            | 10,88,650      |
| 137    | CC 555                                          |                                | 61,627         | Sanitary and electronic items | 13.5            | 8320           |
| 138    | CC 564                                          |                                | 22,234         | Plywood                       | 13.5            | 3002           |
| 139    | CC 565                                          |                                | 5272           |                               | 13.5            | 712            |
| 140    | CC 576                                          | Jul 2014                       | 1,92,138       | Kota stone                    | 13.5            | 25,939         |
| 141    | CC 584                                          |                                | 3,35,351       | Pipes & fillings              | 13.5            | 45,272         |
| 142    | CC 585                                          | Jun 2014                       | 26,46,759      | Electrical goods              | 13.5            | 3,57,312       |
| 143    | CC 586                                          |                                | 73,533         | Pipes & fillings              | 13.5            | 9927           |
| 144    | CC 588                                          |                                | 34,86,311      | Fire-fighting items           | 13.5            | 4,70,652       |
| 145    | CC 591                                          | Jul 2014                       | 1,58,257       | Plywood                       | 13.5            | 21,365         |
| 146    | CC 592                                          | Jun 2014                       | 6,63,687       | Gypsum board                  | 13.5            | 89,598         |
| 147    | CC 593                                          | Jul 2014                       | 99,72,643      | Elevator & components         | 13.5            | 13,46,307      |
| 148    | CC 594                                          | Jun 2014                       | 7,70,364       | Granite slabs                 | 13.5            | 1,03,999       |
| 149    | CC 596                                          | Jul 2014                       | 42,959         | Electrical items              | 13.5            | 5799           |
| 150    | CC 597                                          |                                | 12,495         | PVC door                      | 13.5            | 1687           |
| 151    | CC 602                                          |                                | 23,05,469      | Façade cleaning               | 13.5            | 3,11,238       |
| 152    | CC 604                                          |                                | 6528           | Plywood                       | 13.5            | 881            |
| 153    | CC 608                                          | Jun 2014                       | 72,14,697      | Electrical items              | 13.5            | 9,73,984       |
| 154    | CC 610                                          | Jul 2014                       | 12,41,536      | Cement                        | 13.5            | 1,67,607       |

| Sl. No | C form No./ Road Permit No. & Date/ Invoice No. | Utilisation Date/ Invoice date | Value of Goods | items                          | Rate of tax (%) | Tax applicable |
|--------|-------------------------------------------------|--------------------------------|----------------|--------------------------------|-----------------|----------------|
| 155    | CC 611                                          | Jun 2014                       | 1024           | Sanitary goods                 | 13.5            | 138            |
| 156    | CC 612                                          |                                | 8,55,684       | Cement                         | 13.5            | 1,15,517       |
| 157    | CC 613                                          |                                | 46,541         | Pipes & fillings               | 13.5            | 6283           |
| 158    | CC 614                                          |                                | 34,150         | Electrical items               | 13.5            | 4610           |
| 159    | CC 615                                          | Jun 2014                       | 37,871         | Chemicals                      | 13.5            | 5113           |
| 160    | CC 616                                          |                                | 5242           | Electrical items               | 13.5            | 708            |
| 161    | CC 617                                          |                                | 55,107         | Sanitary goods                 | 13.5            | 7439           |
| 162    | CC 618                                          | Jul 2014                       | 37,871         | Sanitary goods                 | 13.5            | 5113           |
| 163    | CC 619                                          |                                | 1025           | Sanitary goods                 | 13.5            | 138            |
| 164    | CC 739                                          | Dec 2012                       | 12,21,429      | Rock breaker                   | 13.5            | 1,64,893       |
| 165    | CC 740                                          |                                | 22,50,120      | Schwing stetter batching plant | 13.5            | 3,03,766       |
| 166    | CC 745                                          |                                | 5,65,905       | DG set                         | 13.5            | 76,397         |
| 167    | CC 738                                          |                                | 1,85,95,028    | 6 wheelers                     | 13.5            | 25,10,329      |
| 168    | CC 569                                          | Dec 2013                       | 57,92,063      | Cement                         | 13.5            | 7,81,929       |
| 169    | CC 972                                          | Mar 2014                       | 5147           | Switches                       | 13.5            | 695            |
| 170    | CC 973                                          | Apr 2014                       | 1510           | Sanitary goods                 | 13.5            | 204            |
| 171    | CC 974                                          | Mar 2014                       | 55546          | Doors & windows                | 13.5            | 7499           |
| 172    | CC 975                                          | Feb 2014                       | 79,100         | Windows                        | 13.5            | 10,679         |
| 173    | CC 976                                          | Jan 2014                       | 1,21,916       | Aluminium doors & windows      | 13.5            | 16,459         |
| 174    | CC 977                                          | Feb 2014                       | 61200          | Fix windows                    | 13.5            | 8262           |
| 175    | CC 978                                          | Jan 2014                       | 5109           | Sanitary goods                 | 13.5            | 690            |
| 176    | FF 230                                          | Jul 2013                       | 30,070         | Construction materials         | 13.5            | 4059           |
| 177    | FF 234                                          |                                | 65,520         |                                | 13.5            | 8845           |
| 178    | FF 235                                          |                                | 2,97,760       |                                | 13.5            | 40,198         |
| 179    | FF 236                                          |                                | 8,34,006       |                                | 13.5            | 1,12,591       |
| 180    | FF 237                                          |                                | 21,449         |                                | 13.5            | 2896           |
| 181    | FF 239                                          |                                | 22,08,000      | Cement                         | 13.5            | 2,98,080       |

| Sl. No | C form No./ Road Permit No. & Date/ Invoice No. | Utilisation Date/ Invoice date | Value of Goods | items                                        | Rate of tax (%) | Tax applicable |
|--------|-------------------------------------------------|--------------------------------|----------------|----------------------------------------------|-----------------|----------------|
| 182    | FF 240                                          |                                | 35,190         | Electrical items                             | 13.5            | 4751           |
| 183    | FF 241                                          |                                | 68,29,014      | Cement                                       | 13.5            | 9,21,917       |
| 184    | FF 242                                          |                                | 59,99,618      |                                              | 13.5            | 8,09,948       |
| 185    | AA 15553                                        | Oct 2014                       | 3304           | Electrical items                             | 13.5            | 446            |
| 186    | AA 15555                                        |                                | 1,37,516       | Structural steels                            | 13.5            | 18,565         |
| 187    | AA 15559                                        |                                | 4,99,055       | Granite slab                                 | 13.5            | 67,372         |
| 188    | AA 15561                                        | Nov 2014                       | 17,17,218      | Gypsum board                                 | 13.5            | 2,31,824       |
| 189    | AA 15564                                        |                                | 50,37,880      | Sanitary goods                               | 13.5            | 6,80,114       |
| 190    | AA 15565                                        |                                | 4,40,609       | TMT bar                                      | 13.5            | 59,482         |
| 191    | AA 15567                                        |                                | 61,686         | Doors & windows                              | 13.5            | 8328           |
| 192    | AA 15569                                        |                                | 26,17,414      | Pop channel ply b/b                          | 13.5            | 3,53,351       |
| 193    | AA 15570                                        | Oct 2014                       | 2,62,300       | Dr. fixit tile adhesive                      | 13.5            | 35,411         |
| 194    | AA 15571                                        | Nov 2014                       | 72,464         | Plywood                                      | 13.5            | 9783           |
| 195    | AA 15572                                        |                                | 2,96,953       |                                              | 13.5            | 40,089         |
| 196    | AA 15575                                        | Oct 2014                       | 1,41,00,590    | Electrical items                             | 13.5            | 19,03,580      |
| 197    | AA 15576                                        | Nov 2014                       | 61,861         | Fire-fighting items                          | 13.5            | 8351           |
| 198    | AA 15577                                        |                                | 59,570         | Pipes & fillings                             | 13.5            | 8042           |
| 199    | AA 15578                                        |                                | 11,220         | Structural SHS                               | 13.5            | 1515           |
| 200    | 5109231 dt 28.04.14                             | Apr-14                         | 5,09,830       | Flexi cables                                 | 13.5            | 68,827         |
| 201    | 5116744 dt 21.10.14                             | Oct-14                         | 9,02,470       | Master seal HLM                              | 13.5            | 1,21,833       |
| 202    | 5116745, 5116746, 5116747 dt Oct 2014           |                                | 47,54,032      | Marble slabs                                 | 13.5            | 6,41,794       |
| 203    | CC 11823                                        | Mar 2013                       | 5,76,568       | Load king pride cabin & Carrier 4T HSD BSIII | 13.5            | 77,837         |
| 204    | CC 11830                                        | Feb 2013                       | 1,98,734       | Construction materials                       | 13.5            | 26,829         |
| 205    | CC 11831                                        |                                | 5,21,148       |                                              | 13.5            | 70,355         |
| 206    | CC 11833                                        |                                | 1,93,435       | Steel items                                  | 13.5            | 26,114         |
| 207    | CC 11834                                        |                                | 31,04,882      | Construction materials                       | 13.5            | 4,19,159       |

| Sl. No | C form No./ Road Permit No. & Date/ Invoice No.                                         | Utilisation Date/ Invoice date                                          | Value of Goods | items                       | Rate of tax (%) | Tax applicable |
|--------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------------|----------------|-----------------------------|-----------------|----------------|
| 208    | CC 11836                                                                                |                                                                         | 1,17,45,261    | Cement                      | 13.5            | 15,85,610      |
| 209    | CC 11837                                                                                |                                                                         | 5,85,055       |                             | 13.5            | 78,982         |
| 210    | CC 11838                                                                                |                                                                         | 11,31,115      |                             | 13.5            | 1,52,701       |
| 211    | RRE/CST/C/077,<br>RRE/CST/C/078,<br>RRE/CST/C/079,<br>RRE/CST/C/080, &<br>RRE/CST/C/081 | 16.02.2013,<br>21.02.2013,<br>02.03.2013,<br>05.03.2013 &<br>15.03.2013 | 3,77,926       | Glass items                 | 13.5            | 51,020         |
| 212    | MS/1218/12-13                                                                           | 19.03.2013                                                              | 55,107         | Sanitary goods              | 13.5            | 7439           |
| 213    | 88                                                                                      | 03.04.2013                                                              | 29,723         | Wooden frames               | 13.5            | 4012           |
| 214    | 3200030451                                                                              | 21.05.2014                                                              | 56,73,521      | Electronic items            | 13.5            | 7,65,925       |
| 215    | 3400002548                                                                              | 18.11.2014                                                              | 8,58,945       |                             | 13.5            | 1,15,958       |
| 216    | 100                                                                                     | 15.07.2014                                                              | 5,57,867       | Sanitary goods              | 13.5            | 75,312         |
| 217    | 1691/KLG-44165                                                                          | 10.09.2014                                                              | 1,13,372       | Insulation                  | 13.5            | 15,305         |
| 218    | 127                                                                                     | 07.10.2014                                                              | 3,44,931       | Steel windows & door frames | 13.5            | 46,566         |
| 219    | 2452/KLG-40013                                                                          | 10.10.2014                                                              | 1,55,454       | Insulation                  | 13.5            | 20,986         |
| 220    | 222                                                                                     | 18.10.2014                                                              | 17,79,712      | Electrical items            | 13.5            | 2,40,261       |
| 221    | 223                                                                                     |                                                                         | 19,25,371      |                             | 13.5            | 2,59,925       |
| 222    | 224                                                                                     |                                                                         | 35,219         |                             | 13.5            | 4754           |
| 223    | 1192                                                                                    | 13.12.2014                                                              | 3,57,000       | Furniture                   | 13.5            | 48,195         |
| 224    | 9324002716                                                                              | 16.12.2014                                                              | 2,37,840       | Wall Board                  | 13.5            | 32,108         |
| 225    | Megh/C/02/207681                                                                        | Jun 2012                                                                | 3,56,490       | Plywood                     | 13.5            | 48,126         |
| 226    | Megh/C/02/205391                                                                        | Jul to Sep 2014                                                         | 2,18,236       | Paints/enamels/distempers   | 13.5            | 29,462         |
| 227    | Megh/C/02/207615                                                                        | Oct 2014                                                                | 30,600         | Hardware goods              | 13.5            | 4131           |
| 228    | Megh/C/02/206768                                                                        | Jan to Mar 2015                                                         | 64,810         | Paints/enamels/distemper    | 13.5            | 8749           |
| 229    | Megh/C/02/207576                                                                        | Apr to Jun 2015                                                         | 71,186         | Hardware goods              | 13.5            | 9610           |
| 230    | Megh/C/02/206060                                                                        | Apr to May 2015                                                         | 20,17,237      | Paints/enamels/distemper    | 13.5            | 2,72,327       |
| 231    | Megh/C/02/206817                                                                        | Sep 2015                                                                | 7140           |                             | 13.5            | 964            |



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|-------------------|-------------------------------------------------|--------------------------------|---------------------|----------------------|-----------------|--------------------|
| 232               | Megh/C/02/206765                                | Dec 2014                       | 2570                |                      | 13.5            | 347                |
| 233               | Megh/C/02/207575                                | Aug to Sep 2015                | 1,31,718            | Hardware goods       | 13.5            | 17,782             |
| 234               | Megh/C/02/205392                                | Apr 2013                       | 5580                | Sanitary fittings    | 13.5            | 753                |
| 235               | Megh/C/02/206618                                | Mar 2014                       | 23,808              | Air conditioners     | 13.5            | 3214               |
| 236               | Megh/C/02/205393                                | Jan 2014                       | 7682                | Sanitary fittings    | 13.5            | 1037               |
| 237               | Megh/C/02/205763                                | Jun 2014                       | 3,70,744            | Electronic goods     | 13.5            | 50,050             |
| 238               | Megh/C/02/205703                                | Feb 2015                       | 10,70,231           | Air conditioners     | 13.5            | 1,44,481           |
| 239               | Megh/C/02/205394                                | Jul to Sep 2014                | 11,24,651           | Doors, windows, etc. | 13.5            | 1,51,828           |
| 240               | Megh/C/02/205440                                |                                | 65,85,397           | Marbles              | 13.5            | 8,89,029           |
| 241               | Megh/C/02/205497                                | Jul 2014                       | 1,97,636            |                      | 13.5            | 26,681             |
| 242               | Megh/C/02/205424                                | Jul to Sep 2014                | 54,704              | Plywood              | 13.5            | 7385               |
| 243               | Megh/C/02/206698                                |                                | 4,00,346            |                      | 13.5            | 54,047             |
| 244               | Megh/C/02/206718                                | Aug 2014                       | 37,867              | Sanitary fittings    | 13.5            | 5112               |
| 245               | Megh/C/02/205395                                | Oct to Dec 2014                | 8,84,998            | Doors, windows, etc. | 13.5            | 1,19,475           |
| 246               | Megh/C/02/205509                                | Oct 2014                       | 55,86,695           | Electronic goods     | 13.5            | 7,54,204           |
| 247               | Megh/C/02/205511                                | Dec 2014                       | 5,12,161            | Marbles              | 13.5            | 69,142             |
| 248               | Megh/C/02/205513                                | Oct 2014                       | 47,54,032           |                      | 13.5            | 6,41,794           |
| 249               | Megh/C/02/206722                                |                                | 95,847              | Plywood              | 13.5            | 12,939             |
| 250               | Megh/C/02/205514                                | Dec 2014                       | 15,33,745           | Sanitary fittings    | 13.5            | 2,07,056           |
| <b>Sub-total:</b> |                                                 |                                | <b>19,79,72,468</b> | -                    | -               | <b>2,67,26,283</b> |
| 251               | Megh/C/02/205826                                | Jan 2015                       | 3,69,120            | Doors & windows      | 14.5            | 53,522             |
| 252               | Megh/C/02/206738                                |                                | 4,17,338            |                      | 14.5            | 60,514             |
| 253               | Megh/C/02/205764                                | Mar 2015                       | 35,57,250           | Electronic goods     | 14.5            | 5,15,801           |
| 254               | Megh/C/02/205512                                | Feb 2015                       | 22,64,440           |                      | 14.5            | 3,28,344           |
| 255               | Megh/C/02/206449                                | Mar 2015                       | 21,757              |                      | 14.5            | 3155               |
| 256               | Megh/C/02/205515                                | Jan to Feb 2015                | 3,53,081            | Marbles              | 14.5            | 51,197             |
| 257               | Megh/C/02/205700                                | Feb 2015                       | 23,36,150           |                      | 14.5            | 3,38,742           |

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|--------------------|-------------------------------------------------|--------------------------------|---------------------|------------------------|-----------------|--------------------|
| 258                | Megh/C/02/205701                                | Jan 2015                       | 5,18,197            |                        | 14.5            | 75,139             |
| 259                | Megh/C/02/206061                                | Jun 2015                       | 19,20,026           | Air conditioners       | 14.5            | 2,78,404           |
| 260                | Megh/C/02/207577                                | Apr 2015                       | 6,24,418            | Boilers of all types   | 14.5            | 90,541             |
| 261                | Megh/C/02/205827                                | May to Jun 2015                | 3,17,473            | Doors & windows        | 14.5            | 46,034             |
| 262                | Megh/C/02/206066                                | Apr to Jun 2015                | 79,56,496           |                        | 14.5            | 11,53,692          |
| 263                | Megh/C/02/205674                                | Jun 2015                       | 10,19,537           | Electronic goods       | 14.5            | 1,47,833           |
| 264                | Megh/C/02/206778                                | Apr 2015                       | 6740                |                        | 14.5            | 977                |
| 265                | Megh/C/02/206805                                | Sep 2015                       | 1,53,510            | Furniture              | 14.5            | 22,259             |
| 266                | Megh/C/02/206740                                | Jun 2015                       | 1,38,075            | IT products            | 14.5            | 20,021             |
| 267                | Megh/C/02/207588                                | Apr to Jun 2015                | 10,81,200           | Machinery of all types | 14.5            | 1,56,774           |
| 268                | Megh/C/02/206783                                | Jun 2015                       | 50,10,571           | Marbles                | 14.5            | 7,26,533           |
| 269                | Megh/C/02/206719                                | Apr to Jun 2015                | 76,379              | Sanitary fittings      | 14.5            | 11,075             |
| 270                | Megh/C/02/206807                                | Sep 2015                       | 2,70,810            | Furniture              | 14.5            | 39,267             |
| 271                | Megh/C/02/206809                                |                                | 20,85,470           | Air conditioners       | 14.5            | 3,02,393           |
| 272                | Megh/C/02/206810                                | Aug 2015                       | 2,33,728            | Doors & windows        | 14.5            | 33,891             |
| 273                | Megh/C/02/206815                                | Jul to Aug 2015                | 2,97,628            |                        | 14.5            | 43,156             |
| 274                | Megh/C/02/206816                                | Sep 2015                       | 2,77,975            | Marbles                | 14.5            | 40,306             |
| 275                | Megh/C/02/206819                                | Jul to Sep 2015                | 1,07,898            | Sanitary fittings      | 14.5            | 15,645             |
| 276                | Megh/C/02/206820                                | Jul 2015                       | 12,52,657           | Electrical panel       | 14.5            | 1,81,635           |
| 277                | Megh/C/02/206806                                | Sep 2015                       | 4,08,000            | Furniture              | 14.5            | 59,160             |
| 278                | Megh/C/02/207818                                | Nov 2015                       | 1,43,660            | Rolling shutters       | 14.5            | 20,831             |
| 279                | Megh/C/02/207822                                | Oct to Nov 2015                | 7,64,053            | Doors & windows        | 14.5            | 1,10,788           |
| <b>Sub-total:</b>  |                                                 |                                | <b>3,39,83,637</b>  | <b>-</b>               | <b>-</b>        | <b>49,27,629</b>   |
| <b>Grand Total</b> |                                                 |                                | <b>40,60,10,119</b> | <b>-</b>               | <b>-</b>        | <b>4,03,56,611</b> |

**Appendix 2.5.2**  
**Statement showing assessment made and demands raised against M/s Maxim Infrastructure & Real Estate Ltd. for the period September 2011 to June 2017.**  
**(Reference: Paragraph 2.5.1)**

(₹ in crore)

| Assessment period | Net turnover determined | Tax assessed | Tax Paid       | Balance Tax due | Interest due | Total demand raised |
|-------------------|-------------------------|--------------|----------------|-----------------|--------------|---------------------|
| 30.09.2011        | 2.75                    | 0.37         | 0              | 0.37            | 1.16         | 1.53                |
| 31.12.2011        | 1.25                    | 0.17         | 0              | 0.17            | 0.52         | 0.69                |
| 31.03.2012        | 1.08                    | 0.15         | 0              | 0.15            | 0.44         | 0.59                |
| 30.06.2012        | 2.56                    | 0.35         | 0              | 0.35            | 1.01         | 1.36                |
| 30.09.2012        | 3.96                    | 0.54         | 0              | 0.54            | 1.54         | 2.08                |
| 31.12.2012        | 3.51                    | 0.47         | 0              | 0.47            | 1.34         | 1.81                |
| 31.03.2013        | 2.96                    | 0.4          | 0              | 0.4             | 1.1          | 1.50                |
| 30.06.2013        | 1.66                    | 0.22         | 0.0008         | 0.22            | 0.6          | 0.82                |
| 30.09.2013        | 8.74                    | 1.18         | 0              | 1.18            | 3.11         | 4.29                |
| 31.12.2013        | 3.01                    | 0.41         | 0              | 0.41            | 1.04         | 1.45                |
| 31.03.2014        | 1.11                    | 0.15         | 0              | 0.15            | 0.38         | 0.53                |
| 30.06.2014        | 5.13                    | 0.69         | 0.002          | 0.69            | 1.7          | 2.39                |
| 30.09.2014        | 3.82                    | 0.52         | 0              | 0.52            | 1.24         | 1.76                |
| 31.12.2014        | 2.65                    | 0.36         | 0              | 0.36            | 0.84         | 1.20                |
| 31.03.2015        | 3.15                    | 0.46         | 0              | 0.46            | 1.04         | 1.50                |
| 30.06.2015        | 3.28                    | 0.47         | 0              | 0.47            | 1.05         | 1.52                |
| 30.09.2015        | 0.77                    | 0.11         | 0.00004        | 0.11            | 0.24         | 0.35                |
| 31.12.2015        | 0.11                    | 0.02         | 0              | 0.02            | 0.03         | 0.05                |
| 31.03.2016        | 0.36                    | 0.05         | 0.05           | 0               | 0            | 0.00                |
| 30.06.2016        | 0                       | 0            | 0              | 0               | 0            | 0.00                |
| 30.09.2016        | 0.09                    | 0.01         | 0.01           | 0               | 0            | 0.00                |
| 31.12.2016        | 0                       | 0            | 0              | 0               | 0            | 0.00                |
| 31.03.2017        | 0.39                    | 0.06         | 0.002          | 0.05            | 0.13         | 0.19                |
| 30.06.2017        | 0.8                     | 0.12         | 0              | 0               | 0            | 0.00                |
| <b>Total</b>      | <b>53.14</b>            | <b>7.28</b>  | <b>0.18484</b> | <b>7.09</b>     | <b>18.51</b> | <b>25.61</b>        |

**Appendix 3.3.1**  
**Statement showing short realisation of Stamp Duty and Registration Fee by District Registrar, Nongpoh.**  
[Reference: Paragraph 3.3 (A)]

| Sl. No | Name of the lessee (Shri/Smti) | Date of execution of mining lease | Period of lease (in Years)                | Anticipated royalty | Applicable Stamp Duty <sup>194</sup> | Stamp Duty actually realised | Short-realisation of Stamp Duty | Registration fee payable <sup>195</sup> | Registration fee actually realised | Short-realisation of Registration Fee | Total Short Realisation |
|--------|--------------------------------|-----------------------------------|-------------------------------------------|---------------------|--------------------------------------|------------------------------|---------------------------------|-----------------------------------------|------------------------------------|---------------------------------------|-------------------------|
| 1      | 2                              | 3                                 | 4                                         | 5                   | 6                                    | 7                            | 8 (6-7)                         | 9                                       | 10                                 | 11 (9-10)                             | 12 (8+11)               |
| 1      | Balantina Doloi                | 29.05.2018                        | <sup>5</sup><br>29.05.2018 to 28.05.2023  | 46,80,000           | 1,59,086                             | 100                          | 1,58,986                        | 70,211                                  | 1,290                              | 70,145                                | 2,29,131                |
| 2      | Ismealroy Wahlang              | 05.03.2019                        | <sup>7</sup><br>05.03.2019 to 04.03.2026  | 49,54,320           | 4,90,478                             | 120                          | 4,90,358                        | 74,326                                  | 37,927                             | 37,155                                | 5,27,512                |
| 3      | Khrikshon Lyngkhohi            | 27.03.2019                        | <sup>10</sup><br>26.03.2019 to 26.03.2029 | 3,06,48,000         | 30,34,152                            | 15,17,176                    | 15,16,976                       | 4,59,731                                | 2,30,629                           | 2,29,858                              | 17,46,834               |
| 4      | Wesly Doloi (Halem Ganapati)   | 10.01.2018                        | <sup>15</sup><br>10.01.2018 to 09.01.2033 | 68,44,572           | 13,55,225                            | 100                          | 13,55,125                       | 1,02,680                                | 1,548                              | 1,01,924                              | 14,57,049               |
| 5      | Aibor Kshiar                   | 13.12.2018                        | <sup>15</sup><br>13.12.2018 to 12.12.2033 | 63,68,001           | 12,60,864                            | 3,15,317                     | 9,45,547                        | 95,531                                  | 48,565                             | 47,758                                | 9,93,305                |

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| Sl. No. | Name of the lessee           | Applicable Clause as per the Indian Stamp Act, 1993 | Calculation                   | Applicable Stamp Duty |
|---------|------------------------------|-----------------------------------------------------|-------------------------------|-----------------------|
| 1       | Balantina Doloi              | As per Clause 35 (ii) (Bond No. 15)                 | ₹ 46,80,000 - 1000 / 500 x 17 | 1,59,086              |
| 2       | Ismealroy Wahlang            | As per Clause 35 (iii)                              | ₹ 49,54,320 x 99 / 1000       | 4,90,478              |
| 3       | Khrikshon Lyngkhohi          | (Conveyance No. 23)                                 | ₹ 3,06,48,000 x 99 / 1000     | 30,34,152             |
| 4       | Wesly Doloi (Halem Ganapati) | As per Clause 35 (iv)                               | ₹ 68,44,572 x 2 x 99 / 1000   | 13,55,225             |
| 5       | Aibor Kshiar                 | (Conveyance No. 23)                                 | ₹ 63,68,001 x 2 x 99 / 1000   | 12,60,864             |
| 6       | Wesly Doloi (Ampynsemgura)   |                                                     | ₹ 1,63,55,572 x 2 x 99 / 1000 | 32,38,403             |
| 7       | Banrilang Kharijahirin       | As per Clause 35 (v)                                | ₹ 15,60,000 x 3 x 99 / 1000   | 4,63,320              |
| 8       | Ranjan Kro                   | (Conveyance No. 23)                                 | ₹ 9,85,714 x 3 x 99 / 1000    | 2,92,757              |
| 9       | Biru Narleng                 |                                                     | ₹ 63,35,714 x 3 x 99 / 1000   | 18,81,707             |
| 10      | Lumlang Shylla               |                                                     | ₹ 34,24,800 x 3 x 99 / 1000   | 10,17,166             |

<sup>195</sup> Calculation of applicable Registration Fees = {(Anticipated Annual Royalty - 1000) x (15/1000) + 26}.

| Sl. No | Name of the lessee (Shri/Smti) | Date of execution of mining lease | Period of lease (in Years)     | Anticipated royalty | Applicable Stamp Duty <sup>194</sup> | Stamp Duty actually realised | Short- realisation of Stamp Duty | Registration fee payable <sup>195</sup> | Registration fee actually realised | Short- realisation of Registration Fee | Total Short Realisation |
|--------|--------------------------------|-----------------------------------|--------------------------------|---------------------|--------------------------------------|------------------------------|----------------------------------|-----------------------------------------|------------------------------------|----------------------------------------|-------------------------|
| 1      | 2                              | 3                                 | 4                              | 5                   | 6                                    | 7                            | 8 (6-7)                          | 9                                       | 10                                 | 11 (9-10)                              | 12 (8+11)               |
| 6      | Wesly Doloi (Ampynsemgura)     | 10.01.2018                        | 20<br>10.01.2018 to 09.01.2038 | 1,63,55,572         | 32,38,403                            | 100                          | 32,38,303                        | 2,45,345                                | 1,843                              | 2,44,294                               | 34,82,597               |
| 7      | Banrilang Kharjahrin           | 13.03.2018                        | 30<br>13.03.2018 to 12.03.2048 | 15,60,000           | 4,63,320                             | 120                          | 4,63,200                         | 23,411                                  | 843                                | 23,360                                 | 4,86,560                |
| 8      | Ranjan Kro                     | 09.08.2018                        | 30<br>09.08.2018 to 08.08.2048 | 9,85,714            | 2,92,757                             | 2,44,190                     | 48,567                           | 14,797                                  | 8,126                              | 7,391                                  | 55,958                  |
| 9      | Biru Narleng                   | 09.08.2018                        | 30<br>09.08.2018 to 08.08.2045 | 63,35,714           | 18,81,707                            | 9,41,100                     | 9,40,607                         | 95,047                                  | 48,251                             | 47,516                                 | 9,88,123                |
| 10     | Lumlang Shylla                 | 27.10.2017                        | 30<br>27.10.2017 to 26.10.2047 | 34,24,800           | 10,17,166                            | 10,17,170                    | -                                | 51383                                   | 1,241                              | 50,142                                 | 50,142                  |
| Total  |                                |                                   |                                | 8,21,56,693         | 1,31,93,158                          | 40,35,493                    | 91,57,669                        | 12,32,462                               | 3,80,263                           | 8,52,199                               | 1,00,09,868             |

**Appendix 4.3.1**  
**Statement showing short deduction of Royalty on Stone.**  
**(Reference: Paragraph 4.3.1, Table 4.3.2)**

| Name of the User Agencies/ Government Departments                                     | Letter No. & date                              | Name of work                                                                                                                | Date of royalty payment | Prescribed Rates applicable relative to date of royalty deductions made |                  | Stone (Qty. in cu.m) | Rate applied | Amount deducted | Amount to be deducted as per prescribed rate | Short deduction (10-9) |
|---------------------------------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------------------------------------------------------|------------------|----------------------|--------------|-----------------|----------------------------------------------|------------------------|
|                                                                                       |                                                |                                                                                                                             |                         | w.e.f 19.06.2014                                                        | w.e.f 24.01.2019 |                      |              |                 |                                              |                        |
| -1                                                                                    | -2                                             | -3                                                                                                                          | -4                      | -5                                                                      | -6               | -7                   | -8           | -9              | -10                                          | -11                    |
| 2018-19                                                                               |                                                |                                                                                                                             |                         |                                                                         |                  |                      |              |                 |                                              |                        |
| E.E., West Khasi Hills (D) Division, MePDCL, Nongstoin                                | MePDCL/WKH/DD/A-31/2017-18/1161 dt. 06.03.2019 | Constn of S/s fencing of 11/0.4 KV, 25 KVA S/s to Reliance Jio Infocom ltd. at Mawlong                                      | 07.03.2019              | 240                                                                     | 240              | 23.79                | 80           | 1,903.2         | 5,709.60                                     | 3,806.40               |
|                                                                                       |                                                | Constn of 11 KV line for providing power supply to Reliance Jio Infocom ltd. at Mawlong                                     |                         |                                                                         |                  | 1.904                | 80           | 152.32          | 456.96                                       | 304.64                 |
|                                                                                       |                                                | Constn of 11 KV line for providing power supply to Bharti Infratel Ltd, Kynrut                                              |                         |                                                                         |                  | 2.208                | 80           | 176.64          | 529.92                                       | 353.28                 |
|                                                                                       |                                                | Constn of S/s fencing of 11/0.4 KV, 25 KVA S/s at Bharti Infratel Ltd, Kynrut                                               |                         |                                                                         |                  | 23.79                | 80           | 1,903.2         | 5,709.60                                     | 3,806.40               |
|                                                                                       |                                                | Constn of 11/04 KV, 100 KVA S/s fencing at Don Bosco Technical School, Pyndeng Lawar, Nongstoin                             |                         |                                                                         |                  | 11                   | 102          | 1,122           | 2,640.00                                     | 1,518.00               |
|                                                                                       |                                                | Constn of 11/0.4 KV, 63 KVA S/s Fencing at Seinduli-I                                                                       |                         |                                                                         |                  | 11                   | 102          | 1,122           | 2,640.00                                     | 1,518.00               |
|                                                                                       |                                                | Constn of 11/0.4 KV, 25 KVA S/s Fencing at Upper Tiehsaw, Nongstoin                                                         |                         |                                                                         |                  | 11                   | 102          | 1,122           | 2,640.00                                     | 1,518.00               |
| 2019-20                                                                               |                                                |                                                                                                                             |                         |                                                                         |                  |                      |              |                 |                                              |                        |
| E.E., (T/C), PWD (Rds), Western Circle -cum – DPIU, PMGSY, West Khasi Hills District. | PMGSY/WKH/FR/194/2018/65 2 dt. 25.02.2020      | Constn of road from Photjau to Mawbidong (L=5.50 km) under World Bank Package                                               | 24.01.2020              | 240                                                                     | 240              | 1412.03              | 80           | 1,12,962        | 3,38,887.20                                  | 2,25,925.20            |
|                                                                                       |                                                | Constn of road from Photjau to Mawbidong (L=5.50 km) under World Bank Package                                               | 13.08.2019              | 240                                                                     | 240              | 1831.45              | 80           | 1,46,516        | 4,39,548.00                                  | 2,93,032.00            |
|                                                                                       |                                                | Constn incl MBT of road from Nayapara to Koltapara (L=3.00 Km) Phase VII (2 <sup>nd</sup> Tranche) under World Bank Funding | 26.08.2019              | 240                                                                     | 240              | 194.25               | 80           | 15,540          | 46,620.00                                    | 31,080.00              |

| Name of the User Agencies/ Government Departments      | Letter No. & date                             | Name of work                                                                                               | Date of royalty payment | Prescribed Rates applicable relative to date of royalty deductions made |                  | Stone (Qty. in cu.m) | Rate applied | Amount deducted | Amount to be deducted as per prescribed rate | Short deduction (10-9) |
|--------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------------------------------------------------------|------------------|----------------------|--------------|-----------------|----------------------------------------------|------------------------|
|                                                        |                                               |                                                                                                            |                         | w.e.f 19.06.2014                                                        | w.e.f 24.01.2019 |                      |              |                 |                                              |                        |
| -1                                                     | -2                                            | -3                                                                                                         | -4                      | -5                                                                      | -6               | -7                   | -8           | -9              | -10                                          | -11                    |
|                                                        |                                               | Constn of road from Nongstoin to Rambrai (Nongstoin – Sangriang Rd to Nongkhnun) Stage II (L=6.360 Km)     | 30.08.2019              | 240                                                                     | 240              | 148.8                | 80           | 11,904          | 35,712.00                                    | 23,808.00              |
|                                                        | PMGSY/WKH/FR/194/2018/11 25 dt. 09.04.2019    | Constn of road from Nongstoin to Rambrai (Nongstoin – Sangriang Rd to Nongkhnun) Stage II (L=6.360 Km)     | 13.02.2018              | 240                                                                     | 240              | 4544.19              | 80           | 3,63,535        | 10,90,605.60                                 | 7,27,070.60            |
| 2020-21                                                |                                               |                                                                                                            |                         |                                                                         |                  |                      |              |                 |                                              |                        |
| E.E., West Khasi Hills (D) Division, MePDCL, Nongstoin | MePDCL/WKH/DD/A-31/2019-20/243 dt. 03.07.2020 | Constn of S/s fencing at SIB Office, Nongstoin                                                             |                         |                                                                         |                  | 25                   | 102          | 2,550           | 6,000.00                                     | 3,450.00               |
|                                                        |                                               | Constn of 11/0.4 KV/ 16 KVA S/s fencing at Ms Hamarles Roy Thabah Weight Bridge, Riangsuh                  |                         |                                                                         |                  | 25                   | 102          | 2,550           | 6,000.00                                     | 3,450.00               |
|                                                        |                                               | Constn of 11/0.4 KV/ 63 KVA S/s fencing at Mr Horbinstone Lyngdoh Workshop, Siejlieh                       |                         |                                                                         |                  | 25                   | 102          | 2,550           | 6,000.00                                     | 3,450.00               |
|                                                        |                                               | Constn of LT line for providing power supply to M/s Wendarly Marwein packaged Drinking Water at Kynshi     |                         |                                                                         |                  | 0.89                 | 240          | 213.6           | 213.60                                       | 0.00                   |
|                                                        |                                               | Constn of S/s fencing 11/0.4 KV, 200 KVA S/s of M/s Wendarly Marwein packaged Drinking Water at Kynshi     | 09.07.2020              | 240                                                                     | 240              | 23.79                | 240          | 5,709.6         | 5,709.60                                     | 0.00                   |
|                                                        |                                               | Constn of 11/0.4 KV, 25 KVA S/s fencing at St. Ann's Convent, Umwahlang                                    |                         |                                                                         |                  | 102                  | 25           | 2,550           | 24,480.00                                    | 21,930.00              |
|                                                        |                                               | Constn of 11/0.4 KV, 63 KVA S/s fencing at M/s Tlikstar Lyngkhoi Weldingshop, Nongprut                     |                         |                                                                         |                  | 102                  | 25           | 2,550           | 24,480.00                                    | 21,930.00              |
|                                                        |                                               | Constn of 11/0.4 KV, 63 KVA S/s fencing at M/s Phlikstar Lyngkhoi Weldingshop, Jenepih                     |                         |                                                                         |                  | 102                  | 25           | 2,550           | 24,480.00                                    | 21,930.00              |
|                                                        |                                               | Constn of work for 11/0.4, 100 KVA S/s fencing at Water Treatment Plant of Nongstoin Urban WSS, Nongjylieh |                         |                                                                         |                  | 23                   | 102          | 2,346           | 5,520.00                                     | 3,174.00               |



| Name of the User Agencies/ Government Departments                                    | Letter No. & date                             | Name of work                                                                           | Date of royalty payment | Prescribed Rates applicable relative to date of royalty deductions made |                  | Stone (Qty. in cu.m) | Rate applied | Amount deducted | Amount to be deducted as per prescribed rate | Short deduction (10-9) |
|--------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------------------------------------------|-------------------------|-------------------------------------------------------------------------|------------------|----------------------|--------------|-----------------|----------------------------------------------|------------------------|
|                                                                                      |                                               |                                                                                        |                         | w.e.f 19.06.2014                                                        | w.e.f 24.01.2019 |                      |              |                 |                                              |                        |
| -1                                                                                   | -2                                            | -3                                                                                     | -4                      | -5                                                                      | -6               | -7                   | -8           | -9              | -10                                          | -11                    |
| E.E., (T/C), PWD (Rds), Western Circle -cum - DPIU, PMGSY, West Khasi Hills District |                                               | Installation of 11/0.4 KV, 500 KVA S/s Fencing at intake site of Nongstoin WSS, Kynroh |                         |                                                                         |                  | 23                   | 102          | 2,346           | 5,520.00                                     | 3,174.00               |
|                                                                                      |                                               | Constn of S/s fencing at Mr. Landing Nongsiej Auto Weldingshop, Nongspung              |                         |                                                                         |                  | 25                   | 102          | 2,550           | 6,000.00                                     | 3,450.00               |
|                                                                                      | PMGSY/WKH/ FR/194/2018/26 1 dt. 5.08.2020     | Constn of road from Photjaud to Mawbidong (L=5.50 Km) under World Bank Package         | 30.07.2020              | 240                                                                     | 240              | 395.841              | 80           | 31,667          | 95,001.84                                    | 63,334.84              |
|                                                                                      | PMGSY/WKH/ FR/194/2018/31 5 dt. 02.09.2020    | Constn of road from Laitkseh to Mamgor (Umjum to Umjakoid) Stage II (L=6.00 Km)        | 11.08.2020              | 240                                                                     | 240              | 4038.61              | 80           | 3,23,089        | 9,69,266.40                                  | 6,46,177.40            |
|                                                                                      |                                               | Not mentioned                                                                          | 11.08.2020              | 240                                                                     | 240              | 2103.53              | 80           | 1,68,282        | 5,04,847.20                                  | 3,36,565.20            |
|                                                                                      | PMGSY/WKH/ FR/46/194/2018/ 589 dt. 21.01.2021 | Constn of a road from Photjaud to Mawbidong (L=5.50 Km) under World Bank Package       | 16.12.2020              | 240                                                                     | 240              | 1190.11              | 80           | 95,209          | 2,85,626.40                                  | 1,90,417.40            |
| 2021-22                                                                              |                                               |                                                                                        |                         |                                                                         |                  |                      |              |                 |                                              |                        |
| E.E., (T/C), PWD (Rds), Western Circle -cum - DPIU, PMGSY, West Khasi Hills District | PMGSY/WKH/ FR/194/2018/20 0 dt. 24.08.2021    | Constn of a road from Photjaud to Mawbidong (L=5.50 Km) under World Bank Package       | 30.07.2021              | 240                                                                     | 240              | 452.839              | 80           | 36,227          | 1,08,681.36                                  | 72,454.36              |
| Total (Stone):                                                                       |                                               |                                                                                        |                         |                                                                         |                  | 16873.02             | -            | 13,40,898       | 40,49,525                                    | 27,08,628              |

**Appendix 4.3.2**  
**Statement showing short deduction of Royalty on Sand.**  
**(Reference: Paragraph 4.3.1, Table 4.3.2)**

| Name of the User Agencies/<br>Government Departments   | Letter No. & date                                     | Name of work                                                                                                                       | Cheque Date | Rate w.e.f. 24.01.19 | Sand (Qty. in cu.m) | Rate applied | Amount deducted | Amount to be deducted as per prescribed rate | Short deduction (9-8) |
|--------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------|---------------------|--------------|-----------------|----------------------------------------------|-----------------------|
| -1                                                     | -2                                                    | -3                                                                                                                                 | -4          | -5                   | -6                  | -7           | -8              | -9                                           | -10                   |
| 2018-19                                                |                                                       |                                                                                                                                    |             |                      |                     |              |                 |                                              |                       |
| E.E., West Khasi Hills (D) Division, MePDCL, Nongstoin | MePDCL/WKH/D<br>D/A-31/2017-18/1161 dt.<br>06.03.2019 | Constn of S/s fencing of 11/0.4 KV, 25 KVA S/s to Reliance Jio Infocom Ltd. at Mawlong                                             | 07.03.2019  | 110                  | 8.41                | 30           | 252.3           | 925.10                                       | 672.80                |
|                                                        |                                                       | Constn of 11 KV line for providing power supply to Reliance Jio Infocom Ltd. at Mawlong                                            |             |                      | 0.952               | 30           | 28.56           | 104.72                                       | 76.16                 |
|                                                        |                                                       | Constn of 11 KV line for providing power supply to Bharti Infratel Ltd, Kynrut                                                     |             |                      | 1.104               | 30           | 33.12           | 121.44                                       | 88.32                 |
|                                                        |                                                       | Constn of S/s fencing of 11/0.4 KV, 25 KVA S/s at Bharti Infratel Ltd, Kynrut                                                      |             |                      | 8.41                | 30           | 252.3           | 925.10                                       | 672.80                |
|                                                        |                                                       | Constn of 11/04 KV, 100 KVA S/s fencing at Don Bosco Technical School, Pyndeng Lawar, Nongstoin                                    |             |                      | 12                  | 35.7         | 428.4           | 1,320.00                                     | 891.60                |
|                                                        |                                                       | Constn of 11/0.4 KV, 63 KVA S/s Fencing at Seinduli-I                                                                              |             |                      | 12                  | 35.7         | 428.4           | 1,320.00                                     | 891.60                |
|                                                        |                                                       | Constn of 11/0.4 KV, 25 KVA S/s Fencing at Upper Tiehsaw, Nongstoin                                                                |             |                      | 12                  | 35.7         | 424.4           | 1,320.00                                     | 895.60                |
| 2019-20                                                |                                                       |                                                                                                                                    |             |                      |                     |              |                 |                                              |                       |
| -do-                                                   | PMGSY/WKH/FR/194/2018/652 dt.<br>25.02.2020           | Constn of road from Mawiong Jadap to Uming (Sec-I) (L=6.00 Km) Stage II 2017-18 (Batch I)                                          | 20.01.2020  | 110                  | 461.22              | 90           | 41,510          | 50,734.20                                    | 9,224.20              |
|                                                        |                                                       | Constn i/c MBT of road from Mawkawah to Nongrangoi Umyiap-A (L=6 Km) Upgradation 2018-19 (Batch III)                               | 03.02.2020  | 110                  | 1234.31             | 90           | 1,11,088        | 1,35,774.10                                  | 24,686.10             |
|                                                        |                                                       | Constn Incl MBT of road from Myriew to Auro (L=3.00 Km) Stage I & II, 2018-19 (Batch I)                                            | 12.02.2020  | 110                  | 384.99              | 90           | 34,649          | 42,348.90                                    | 7,699.90              |
|                                                        |                                                       | Constn Incl MBT of road from Rambrai to Mawrok (L=13.624 Km) Incl Br 22m span Stage I & II, Batch I, 2017-18                       | 12.02.2020  | 110                  | 1638.94             | 90           | 1,47,505        | 1,80,283.40                                  | 32,778.40             |
|                                                        |                                                       | Constn Incl MBT of road from Patharkhang to Tion (Tion) (Portion 0-5 <sup>th</sup> Km) (L=5.00 km) Upgradation 2018-19 (Batch III) | 13.02.2020  | 110                  | 1512.94             | 90           | 1,36,165        | 1,66,423.40                                  | 30,258.40             |
|                                                        |                                                       | Constn Incl MBT of road from T03 to Mawiangdep Urkyllong (L=5.434 Km) Stage I & II                                                 | 20.01.2020  | 110                  | 1553.13             | 90           | 1,39,782        | 1,70,844.30                                  | 31,062.30             |

| Name of the User Agencies/ Government Departments | Letter No. & date | Name of work                                                                                                                                                       | Cheque Date | Rate w.e.f. 24.01.19 | Sand (Qty. in cu.m) | Rate applied | Amount deducted | Amount to be deducted as per prescribed rate | Short deduction (9-8) |
|---------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------|---------------------|--------------|-----------------|----------------------------------------------|-----------------------|
| -1                                                | -2                | -3                                                                                                                                                                 | -4          | -5                   | -6                  | -7           | -8              | -9                                           | -10                   |
|                                                   |                   | II, 2017-18 (Batch I)                                                                                                                                              |             |                      |                     |              |                 |                                              |                       |
|                                                   |                   | Constn of road from Photjaud to Mawbidong (L=5.50 km) under World Bank Package                                                                                     | 24.01.2020  | 110                  | 338.55              | 30           | 10,157          | 37,240.50                                    | 27,083.50             |
|                                                   |                   | Not mentioned                                                                                                                                                      | 03.02.2020  | 110                  | 1487.67             | 90           | 1,33,890        | 1,63,643.70                                  | 29,753.70             |
|                                                   |                   | Constn i/c MBT of a road from Wahkaji-Nongmluh (Phlangdiloin-Phlangmawprah) L=7.077 Km i/c three bridges i.e. 22m, 25m and 50m span, Stage I & II, Batch I 2017-18 | 06.12.2019  | 110                  | 690.66              | 90           | 62,159          | 75,972.60                                    | 13,813.60             |
|                                                   |                   | Constn i/c MBT of a road from Mawnai to Shyapiarain (L=3.054 Km) Stage I & II PMGSY 2017-18 (Batch I)                                                              | 06.12.2019  | 110                  | 183.59              | 90           | 16,523          | 20,194.90                                    | 3,671.90              |
|                                                   |                   | Constn i/c MBT of road from 4 <sup>th</sup> Km of Mairang Kynshi to Umthied Bynther i/c constn of bridge = 45.00 m span. Stage I-II, 2017-18                       | 09.12.2019  | 110                  | 1390.05             | 90           | 1,25,105        | 1,52,905.50                                  | 27,800.50             |
|                                                   |                   | Constn i/c MBT of a road from Mairang to Sangshong (L=3.340 Km) Upgradation 2018-19 (Batch III)                                                                    | 09.12.2019  | 110                  | 352.7               | 90           | 31,743          | 38,797.00                                    | 7,054.00              |
|                                                   |                   | Not mentioned                                                                                                                                                      | 09.12.2019  | 110                  | 157.07              | 90           | 14,136          | 17,277.70                                    | 3,141.70              |
|                                                   |                   | Constn i/c MBT of a road from Mawdoh-Synnai (L=6.159 Km) Stage I & II, 2017-18 Batch I                                                                             | 09.12.2019  | 110                  | 1160.02             | 90           | 1,04,402        | 1,27,602.20                                  | 23,200.20             |
|                                                   |                   | Constn i/c MBT of a road from Khawai to Rikhen (L=2.70 Km) Upgradation, 2018-19 (Batch III)                                                                        | 09.12.2019  | 110                  | 1848.31             | 90           | 1,66,348        | 2,03,314.10                                  | 36,966.10             |
|                                                   |                   | Constn i/c MBT of road from Mawthalong (Mawthawiang) to Shnginawlein (L=7.00 Km)                                                                                   | 28.12.2019  | 110                  | 511.88              | 90           | 46,069          | 56,306.80                                    | 10,237.80             |
|                                                   |                   | Constn i/c MBT of road from Umpdem Umthlu village (L=7.583 Km)                                                                                                     | 23.12.2019  | 110                  | 376.212             | 90           | 33,859          | 41,383.32                                    | 7,524.32              |
|                                                   |                   | Not mentioned                                                                                                                                                      | 23.12.2019  | 110                  | 214.69              | 90           | 19,322          | 23,615.90                                    | 4,293.90              |
|                                                   |                   | Constn i/c MBT of road from Umdang to Jaiaw (L=13.868 Km) i/c Bridges 22m, 23m & 26m span. Stage I & II 2018-19 (Batch I)                                          | 23.12.2019  | 110                  | 211.19              | 90           | 19,007          | 23,230.90                                    | 4,223.90              |
|                                                   |                   | Constn i/c MBT of a road from Jakrem to Shaid Shaid (L=7.66 Km) Stage I & II, 2018-19 under World Bank Funding                                                     | 23.12.2019  | 110                  | 228.36              | 90           | 20,552          | 25,119.60                                    | 4,567.60              |
|                                                   |                   |                                                                                                                                                                    | 23.12.2019  | 110                  | 604.631             | 90           | 54,417          | 66,509.41                                    | 12,092.41             |
|                                                   |                   |                                                                                                                                                                    | 23.12.2019  | 110                  | 272.282             | 90           | 24,505          | 29,951.02                                    | 5,446.02              |

| Name of the User<br>Agencies/<br>Government<br>Departments                             | Letter No. & date                               | Name of work                                                                                                               | Cheque<br>Date | Rate<br>w.e.f.<br>24.01.19 | Sand<br>(Qty. in<br>cu.m) | Rate<br>applied | Amount<br>deducted | Amount to<br>be deducted<br>as per<br>prescribed<br>rate | Short<br>deduction<br>(9-8) |
|----------------------------------------------------------------------------------------|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|---------------------------|-----------------|--------------------|----------------------------------------------------------|-----------------------------|
| -1                                                                                     | -2                                              | -3                                                                                                                         | -4             | -5                         | -6                        | -7              | -8                 | -9                                                       | -10                         |
|                                                                                        |                                                 | Constrn i/c MBT of a road from Aradonga to Umshiak (L=6.002 Km), Stage I & II, PMGSY 2017-18 (Batch I)                     | 23.12.2019     | 110                        | 644.21                    | 90              | 57,979             | 70,863.10                                                | 12,884.10                   |
| E.E., (T/C), PWD<br>(Rds), Western<br>Circle -cum -<br>DPTU, PMGSY,<br>W.K.H District. | PMGSY/WKH/FR/<br>194/2018/559 dt.<br>19.12.2019 | Constrn i/c MBT of road from Nongjri to Misei (L=7.322 Km) Stage I & II                                                    | 12.11.2019     | 110                        | 133.906                   | 90              | 12,052             | 14,729.66                                                | 2,677.66                    |
|                                                                                        |                                                 | Constrn of road from Mawpud to Sarin (Rangthong 4 <sup>th</sup> Km of MGCC road to Sarin) L=12.25 Km, Stage II             | 26.11.2019     | 110                        | 198                       | 90              | 17,820             | 21,780.00                                                | 3,960.00                    |
|                                                                                        |                                                 | Constrn i/c MBT of a road from Nongthliw to Mawiong Nonglipyut (L=3.00 Km) Upgradation 2018-19 (Batch III)                 | 28.11.2019     | 110                        | 1401.51                   | 90              | 1,26,136           | 1,54,166.10                                              | 28,030.10                   |
|                                                                                        |                                                 | Constrn i/c MBT of a road from Tichnongbah to Lainongrim, upgradation 2018-19 (Batch II)                                   | 01.10.2019     | 110                        | 2089.31                   | 90              | 1,88,038           | 2,29,824.10                                              | 41,786.10                   |
| -do-                                                                                   | PMGSY/WKH/FR/<br>194/2018/461 dt.<br>12.11.2019 | Constrn i/c MBT of a road from Rambrai to Mawrok (L=13.624 Km) i/c Bridges 22m span stage I & II, 2018-19 (Batch I)        | 01.10.2019     | 110                        | 205.701                   | 90              | 18,513             | 22,627.11                                                | 4,114.11                    |
|                                                                                        |                                                 | Constrn i/c MBT of road from Umpdem Umthlu village (L=7.583 Km)                                                            | 16.10.2019     | 110                        | 2357.22                   | 90              | 2,12,150           | 2,59,294.20                                              | 47,144.20                   |
|                                                                                        |                                                 | Constrn i/c MBT of a road from Mairang to Sangshong (L=3.340 Km) Upgradation 2018-19 (Batch III)                           | 24.10.2019     | 110                        | 84.1                      | 90              | 7,569              | 9,251.00                                                 | 1,682.00                    |
| -do-                                                                                   | PMGSY/WKH/FR/<br>194/2018/415 dt.<br>23.10.2019 | Constrn i/c MBT of road from Umdang to Jaiaw (L=13.868 Km) i/c Bridges 22m, 23m & 26m span. Stage I & II 2018-19 (Batch I) | 02.09.2019     | 110                        | 468.813                   | 90              | 42,193             | 51,569.43                                                | 9,376.43                    |
|                                                                                        |                                                 | Constrn i/c MBT of a road from Mawnai to Shyapiarain (L=3.054 Km) Stage I & II PMGSY 2017-18 (Batch I)                     | 02.09.2019     | 110                        | 521.21                    | 90              | 46,909             | 57,333.10                                                | 10,424.10                   |
|                                                                                        |                                                 | Constrn i/c MBT of a road from Mawdoh-Synnai (L=6.159 Km) Stage I & II, 2017-18 Batch I                                    | 17.09.2019     | 110                        | 839.67                    | 90              | 75,570             | 92,363.70                                                | 16,793.70                   |
| -do-                                                                                   | PMGSY/WKH/FR/<br>199/2018/336 dt.<br>16.09.2019 | Constrn of road from Photjaud to Mawbidong (L=5.50 km) under World Bank Package                                            | 13.08.2019     | 110                        | 456.25                    | 30              | 13,688             | 50,187.50                                                | 36,499.50                   |
|                                                                                        |                                                 | Constrn of a road from Nongum to Mawriangtynnai, L=11.00 Km, Stage II (Batch I)                                            | 21.08.2019     | 110                        | 266                       | 90              | 23,940             | 29,260.00                                                | 5,320.00                    |
|                                                                                        |                                                 | Constrn of a road from Nongshillong Jakrem road to Mawthong (L=3.00 Km) Stage II, 2018-19 (Batch I)                        | 26.08.2019     | 110                        | 355.212                   | 90              | 31,969             | 39,073.32                                                | 7,104.32                    |

| Name of the User Agencies/<br>Government Departments | Letter No. & date                        | Name of work                                                                                                                              | Cheque Date | Rate w.e.f. 24.01.19 | Sand (Qty. in cu.m) | Rate applied | Amount deducted | Amount to be deducted as per prescribed rate | Short deduction (9-8) |
|------------------------------------------------------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------|---------------------|--------------|-----------------|----------------------------------------------|-----------------------|
| -1                                                   | -2                                       | -3                                                                                                                                        | -4          | -5                   | -6                  | -7           | -8              | -9                                           | -10                   |
|                                                      |                                          | Constn incl MBT of road from Nayapara to Koltapara (L=3.00 Km) Phase VII (2 <sup>nd</sup> Tranche) under World Bank Funding               | 26.08.2019  | 110                  | 26.25               | 30           | 788             | 2,887.50                                     | 2,099.50              |
|                                                      |                                          | Constn of a road from Nongdom to Nongbroisohma road (L=1.00 Km), Stage II                                                                 | 26.08.2019  | 110                  | 18.19               | 90           | 1,637           | 2,000.90                                     | 363.90                |
|                                                      |                                          | Constn of a road from Sanghong to Mawlong road (L=2.15 Km) Stage II, 2017-18 (Batch I)                                                    | 28.08.2019  | 110                  | 142.46              | 90           | 12,821          | 15,670.60                                    | 2,849.60              |
|                                                      |                                          | Constn of a road from Langja to Mawlan Rd (L=1.00 Km) Stage II, 2018-19 (Batch I)                                                         | 26.08.2019  | 110                  | 171.07              | 90           | 15,396          | 18,817.70                                    | 3,421.70              |
|                                                      |                                          | Constn i/c MBT of a road from Aradonga to Umshiak Rd, Stage I&II PMGSY (L=6.002 Km), Batch I                                              | 30.08.2019  | 110                  | 302.72              | 90           | 27,245          | 33,299.20                                    | 6,054.20              |
|                                                      |                                          | Constn of a road from Mairangbah to Weinysnier (L=6.00 Km) Stage II 2017-18 (Batch I)                                                     | 30.08.2019  | 110                  | 555.6               | 90           | 50,004          | 61,116.00                                    | 11,112.00             |
|                                                      |                                          | Constn i/c MBT of a road from Upper Puksora to East Gulsora (L=2.985 Km) Stage I&II, Phase-IX, Batch I, 2017-18                           | 30.08.2019  | 110                  | 4.594               | 90           | 413             | 505.34                                       | 92.34                 |
|                                                      |                                          | Not mentioned                                                                                                                             | 10.04.2019  | 110                  | 1446.04             | 90           | 1,30,144        | 1,59,064.40                                  | 28,920.40             |
|                                                      |                                          | Constn of a road from Bynther to Sohdiikhaw (L=5.00 Km) Stage II, PMGSY 2017-18                                                           | 12.04.2019  | 110                  | 491.67              | 90           | 44,250          | 54,083.70                                    | 9,833.70              |
|                                                      |                                          | Constn of a road from Nongdom to Nongbroisohma road (L=1.00 Km), Stage II PMGSY 2017-18                                                   | 12.04.2019  | 110                  | 250.22              | 90           | 22,520          | 27,524.20                                    | 5,004.20              |
| -do-                                                 | PMGSY/WKH/FR/194/2018/108 dt. 13.06.2019 | Constn i/c MBT of road from Wahkaji - Nongmluh, L=7.077 Km i/c three bridges i.e. 22m, 25m and 50m span, Stage I & II, Batch I of 2017-18 | 12.04.2019  | 110                  | 100.83              | 90           | 9,075           | 11,091.30                                    | 2,016.30              |
|                                                      |                                          | Not mentioned                                                                                                                             | 26.04.2019  | 110                  | 1487.67             | 90           | 1,33,890        | 1,63,643.70                                  | 29,753.70             |
|                                                      |                                          | Constn of a road from Nongjri to Borkhe (L=1.00 Km) Stage II 2017-18 (Batch I)                                                            | 26.04.2019  | 110                  | 174.08              | 90           | 15,667          | 19,148.80                                    | 3,481.80              |
|                                                      |                                          | Not mentioned                                                                                                                             | 26.04.2019  | 110                  | 571.77              | 90           | 51,459          | 62,894.70                                    | 11,435.70             |
| E.E., (T/C), PWD (Rds), Western Circle -cum -        | PMGSY/WKH/FR/194/2018/ dt. 23.07.2019    | Constn Incl MBT of road from T03 to Mawiangdep Urkylong (L=5.434 Km) Stage I & II, 2017-18 (Batch I)                                      | 09.05.2019  | 110                  | 1243.76             | 90           | 1,11,938        | 1,36,813.60                                  | 24,875.60             |

| Name of the User Agencies/<br>Government Departments | Letter No. & date                       | Name of work                                                                                                                                                        | Cheque Date | Rate w.e.f. 24.01.19 | Sand (Qty. in cu.m) | Rate applied | Amount deducted | Amount to be deducted as per prescribed rate | Short deduction (9-8) |
|------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------|---------------------|--------------|-----------------|----------------------------------------------|-----------------------|
| -1                                                   | -2                                      | -3                                                                                                                                                                  | -4          | -5                   | -6                  | -7           | -8              | -9                                           | -10                   |
| DPIU, PMGSY, W.K.H District.                         |                                         | Constn i/c MBT of road from Wahkaji - Nongmluh (Phlangdilo-in-Phlangmawprah) L=7.077 Km i/c three bridges i.e. 22m, 25m and 50m span, Stage I & II, Batch I 2017-18 | 15.05.2019  | 110                  | 135.41              | 90           | 12,187          | 14,895.10                                    | 2,708.10              |
|                                                      |                                         | RMPL to Mawkohgei - Mawthadraishan Rd for 2016-17. Repair of earthen shoulder, trimming of grass & damaged road formation at Ch. 38 - 149.00m                       | 09.05.2019  | 110                  | 41.63               | 90           | 3,747           | 4,579.30                                     | 832.30                |
|                                                      |                                         | Constn i/c MBT of a road from Rwiang to Langja Rd (L=1.06 Km) Stage I&II for 2018-19 (Batch I)                                                                      | 14.05.2019  | 110                  | 270.9               | 90           | 24,381          | 29,799.00                                    | 5,418.00              |
|                                                      |                                         | Constn i/c MBT of road from 4 <sup>th</sup> Km of Mairang Kynshi to Umthied Bynther i/c constn of bridge = 45.00 m span. Stage I-II, 2017-18                        | 20.05.2019  | 110                  | 193.09              | 90           | 17,378          | 21,239.90                                    | 3,861.90              |
|                                                      |                                         | Constn i/c MBT of road from Umdang to Jaiaw (L=13.868 Km) i/c Bridges 22m, 23m & 26m span. Stage I & II 2018-19 (Batch I)                                           | 20.05.2019  | 110                  | 1353.9              | 90           | 1,21,851        | 1,48,929.00                                  | 27,078.00             |
|                                                      |                                         | Constn Incl MBT of road from T03 to Mawiangdep Urkylong (L=5.434 Km) Stage I & II, 2017-18 (Batch I)                                                                | 20.05.2019  | 110                  | 438.295             | 90           | 39,447          | 48,212.45                                    | 8,765.45              |
|                                                      |                                         | Not mentioned                                                                                                                                                       | 14.03.2019  | 110                  | 111.05              | 90           | 9,995           | 12,215.50                                    | 2,220.50              |
|                                                      |                                         | Constn incl MBT of a road from Myrview to Auro (L=3.00 Km) Stage I&II, 2018-19 (Batch I)                                                                            | 14.03.2019  | 110                  | 1160.02             | 90           | 1,04,402        | 1,27,602.20                                  | 23,200.20             |
|                                                      |                                         | Constn i/c MBT of a road from (L075) Ladlawnsnai to Pyndemawbah (L=2.00 Km) Upgradation, 2018-19 (Batch II).                                                        | 14.03.2019  | 110                  | 117.23              | 90           | 10,551          | 12,895.30                                    | 2,344.30              |
|                                                      |                                         | Constn of a road from Nongdaju (Nongjri) to Jynruniangbrak (L=20.00 Km) Stage II 2017-18 (Batch I)                                                                  | 20.03.2019  | 110                  | 149.556             | 90           | 13,460          | 16,451.16                                    | 2,991.16              |
| -do-                                                 | PMGSY/WKH/FR/199/2018/33 dt. 14.05.2019 | Constn i/c MBT of a road from Nongjri to Misei Stage I&II (L=7.322 Km)                                                                                              | 25.03.2019  | 110                  | 3187.48             | 90           | 2,86,873        | 3,50,622.80                                  | 63,749.80             |
|                                                      |                                         | Not mentioned                                                                                                                                                       | 25.03.2019  | 110                  | 146.313             | 90           | 13,168          | 16,094.43                                    | 2,926.43              |
|                                                      |                                         | Constn of road from Kynrud to Nongsohma (Nonglang) (L=2.00Km) Stage II, 2017-18 (Batch I)                                                                           | 28.03.2019  | 110                  | 277.4               | 90           | 24,966          | 30,514.00                                    | 5,548.00              |
|                                                      |                                         |                                                                                                                                                                     | 29.03.2019  | 110                  | 703.12              | 90           | 63,281          | 77,343.20                                    | 14,062.20             |

| Name of the User Agencies/ Government Departments      | Letter No. & date                                        | Name of work                                                                                                              | Cheque Date | Rate w.e.f. 24.01.19 | Sand (Qty. in cu.m) | Rate applied | Amount deducted | Amount to be deducted as per prescribed rate | Short deduction (9-8) |
|--------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-------------|----------------------|---------------------|--------------|-----------------|----------------------------------------------|-----------------------|
| -1                                                     | -2                                                       | -3                                                                                                                        | -4          | -5                   | -6                  | -7           | -8              | -9                                           | -10                   |
| 2020-21                                                |                                                          |                                                                                                                           |             |                      |                     |              |                 |                                              |                       |
| E.E., West Khasi Hills (D) Division, MePDCL, Nongstoin | MePDCL/WKH/D<br>D/A-31/2019-<br>20/243 dt.<br>03.07.2020 | Constn of S/s fencing at SIB Office, Nongstoin                                                                            | 09.07.2020  | 110                  | 12                  | 35.7         | 428.4           | 1,320.00                                     | 891.60                |
|                                                        |                                                          | Constn of 11/0.4 KV/ 16 KVA S/s fencing at Ms Hamarles Roy Thabah Weight Bridge, Riangsuh                                 |             |                      | 12                  | 35.7         | 428.4           | 1,320.00                                     | 891.60                |
|                                                        |                                                          | Constn of 11/0.4 KV/ 63 KVA S/s fencing at Mr Horbinstone Lyngdoh Workshop, Siejlieh                                      |             |                      | 12                  | 35.7         | 428.4           | 1,320.00                                     | 891.60                |
|                                                        |                                                          | Constn of LT line for providing power supply to M/s Wendarly Marwein packaged Drinking Water at Kynshi                    |             |                      | 0.444               | 110          | 48.84           | 48.84                                        | 0.00                  |
|                                                        |                                                          | Constn of S/s fencing 11/0.4 KV, 200 KVA S/s of M/s Wendarly Marwein packaged Drinking Water at Kynshi                    |             |                      | 8.41                | 110          | 925.1           | 925.10                                       | 0.00                  |
|                                                        |                                                          | Constn of 11/0.4 KV, 25 KVA S/s fencing at St. Ann's Convent, Umwahlang                                                   |             |                      | 12                  | 35.7         | 428.4           | 1,320.00                                     | 891.60                |
|                                                        |                                                          | Constn of 11/0.4 KV, 63 KVA S/s fencing at M/s Tlikstar Lyngkhoi Weldingshop, Nongprut                                    |             |                      | 12                  | 35.7         | 428.4           | 1,320.00                                     | 891.60                |
|                                                        |                                                          | Constn of 11/0.4 KV, 63 KVA S/s fencing at M/s Phlikstar Lyngkhoi Weldingshop, Jenepih                                    |             |                      | 12                  | 35.7         | 428.4           | 1,320.00                                     | 891.60                |
|                                                        |                                                          | Constn of work for 11/0.4, 100 KVA S/s fencing at Water Treatment Plant of Nongstoin Urban WSS, Nongjyllieh               |             |                      | 10                  | 35.7         | 357             | 1,100.00                                     | 743.00                |
|                                                        |                                                          | Installation of 11/0.4 KV, 500 KVA S/s Fencing at intake site of Nongstoin WSS, Kynroh                                    |             |                      | 10                  | 35.7         | 357             | 1,100.00                                     | 743.00                |
|                                                        |                                                          | Constn of S/s fencing at Mr. Landing Nongsiej Auto Weldingshop, Nongspung                                                 |             |                      | 12                  | 35.7         | 428.4           | 1,320.00                                     | 891.60                |
| -do-                                                   | PMGSY/WKH/FR4<br>6/194/2018/589 dt.<br>21.01.2021        | Constn of a road from Photjaud to Mawbidong (L=5.50 Km) under World Bank Package                                          | 16.12.2020  | 110                  | 409.866             | 30           | 12,296          | 45,085.26                                    | 32,789.26             |
| -do-                                                   | PMGSY/WKH/FR/<br>194/2018/568 dt.<br>22.12.2020          | Constn i/c MBT of a road from Khonjoy to Chebak (L=3.10 Km) Upgradation, 2018-19 (Batch III)                              | 17.11.2020  | 110                  | 810.385             | 20           | 16,208          | 89,142.35                                    | 72,934.35             |
| -do-                                                   | PMGSY/WKH/FR/<br>194/2018/315 dt.<br>02.09.2020          | Constn and MBT of Mawait-Mawrynniaw road (L=5.00 Km) under PMGSY Scheme                                                   | 11.08.2020  | 110                  | 605.452             | 90           | 54,491          | 66,599.72                                    | 12,108.72             |
|                                                        |                                                          | Constn i/c MBT of road from Umdang to Jaiaw (L=13.868 Km) i/c Bridges 22m, 23m & 26m span. Stage I & II 2018-19 (Batch I) | 17.08.2020  | 110                  | 467.433             | 90           | 42,069          | 51,417.63                                    | 9,348.63              |

| Name of the User<br>Agencies/<br>Government<br>Departments                  | Letter No. & date                        | Name of work                                                                                                                                                                                                                                                                             | Cheque<br>Date | Rate<br>w.e.f.<br>24.01.19 | Sand<br>(Qty. in<br>cu.m) | Rate<br>applied | Amount<br>deducted | Amount to<br>be deducted<br>as per<br>prescribed<br>rate | Short<br>deduction<br>(9-8) |
|-----------------------------------------------------------------------------|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|---------------------------|-----------------|--------------------|----------------------------------------------------------|-----------------------------|
| -1                                                                          | -2                                       | -3                                                                                                                                                                                                                                                                                       | -4             | -5                         | -6                        | -7              | -8                 | -9                                                       | -10                         |
|                                                                             |                                          | Constn of road from Laitkseh to Marngor (Umjum to Umjakoid) Stage II (L=6.00 Km)                                                                                                                                                                                                         | 11.08.2020     | 110                        | 779.11                    | 30              | 23,373             | 85,702.10                                                | 62,329.10                   |
|                                                                             |                                          | Constn of a road from 8 <sup>th</sup> Km of Rangmaw Mawksiar Road to Mawkohphet (L=2.15 Km), Upgradation PMGSY-II 2019-20                                                                                                                                                                | 05.08.2020     | 110                        | 169.355                   | 90              | 15,242             | 18,629.05                                                | 3,387.05                    |
|                                                                             |                                          | Not mentioned                                                                                                                                                                                                                                                                            | 11.08.2020     | 110                        | 734.214                   | 30              | 22,026             | 80,763.54                                                | 58,737.54                   |
|                                                                             |                                          | Constn i/c MBT of a road from Upper PukSORa to East Gulsora (L=2.985 Km) Stage I&II, Batch I, 2017-18                                                                                                                                                                                    | 11.08.2020     | 110                        | 111.604                   | 90              | 10,044             | 12,276.44                                                | 2,232.44                    |
|                                                                             |                                          | Regular maintenance of PMGSY Roads in West Khasi Hills under Mairang Block for the year 2018-19. Mawkarah to Umsajakhong Sec-III portion 11 <sup>th</sup> – 15 <sup>th</sup> (L=5.00 Km). Maintenance of gravel road by filling up depression, pot holes, side drains and CD works, etc. | 21.08.2020     | 110                        | 38.06                     | 90              | 3,425              | 4,186.60                                                 | 761.60                      |
| -do-                                                                        | PMGSY/WKH/FR/194/2018/370 dt. 24.09.2020 | Constn Incl MBT of road from T03 to Mawiangdep Urkyllong (L=5.434 Km) Stage I & II, 2017-18 (Batch I)                                                                                                                                                                                    | 07.09.2020     | 110                        | 14077.87                  | 90              | 12,67,008          | 15,48,565.70                                             | 2,81,557.70                 |
|                                                                             |                                          | Constn of a road from Mairangbah to Weimynsier (L=6.00 Km) Stage II 2017-18 (Batch I)                                                                                                                                                                                                    | 22.07.2020     | 110                        | 415.02                    | 90              | 37,352             | 45,652.20                                                | 8,300.20                    |
|                                                                             |                                          | Constn i/c MBT of road from Mawsawa to Mawtharap (L=2.45 Km) Upgradation 2018-19 (Batch II)                                                                                                                                                                                              | 22.07.2020     | 110                        | 200.62                    | 90              | 18,056             | 22,068.20                                                | 4,012.20                    |
|                                                                             |                                          | Constn i/c MBT of a road from Mairang to Sangshong (L=3.340 Km) Upgradation 2018-19 (Batch II)                                                                                                                                                                                           | 23.07.2020     | 110                        | 38.76                     | 90              | 3,488              | 4,263.60                                                 | 775.60                      |
| E.E., (T/C), PWD (Rds), Western Circle -cumm – DPIU, PMGSY, W.K.H District. | PMGSY/WKH/FR/194/2018/261 dt. 5.08.2020  | Constn i/c MBT of a road from Seinduli to Mawshyrapat (Portion 0-3 <sup>rd</sup> Km) (L=3.00 Km) Upgradation, 2018-19 (Batch III)                                                                                                                                                        | 30.07.2020     | 110                        | 203.84                    | 90              | 18,346             | 22,422.40                                                | 4,076.40                    |
|                                                                             |                                          | Constn of road from 10 <sup>th</sup> Km to Umpung Mawpud Road to Domnawlein (L=1.86 Km) Stage II PMGSY 2017-18 (Batch I)                                                                                                                                                                 | 30.07.2020     | 110                        | 41.14                     | 90              | 3,703              | 4,525.40                                                 | 822.40                      |
|                                                                             |                                          | Constn of road from Photjaid to Mawbidong (L=5.50 Km) under World Bank Package                                                                                                                                                                                                           | 30.07.2020     | 110                        | 110.761                   | 30              | 3,323              | 12,183.71                                                | 8,860.71                    |
|                                                                             |                                          | Constn i/c MBT of a road from Pyndenumjarain                                                                                                                                                                                                                                             | 30.07.2020     | 110                        | 70.74                     | 90              | 6,367              | 7,781.40                                                 | 1,414.40                    |



| Name of the User<br>Agencies/<br>Government<br>Departments | Letter No. & date | Name of work                                                                                                                                                                                                                      | Cheque<br>Date | Rate<br>w.e.f.<br>24.01.19 | Sand<br>(Qty. in<br>cu.m) | Rate<br>applied | Amount<br>deducted | Amount to<br>be deducted<br>as per<br>prescribed<br>rate | Short<br>deduction<br>(9-8) |
|------------------------------------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|---------------------------|-----------------|--------------------|----------------------------------------------------------|-----------------------------|
| -1                                                         | -2                | -3                                                                                                                                                                                                                                | -4             | -5                         | -6                        | -7              | -8                 | -9                                                       | -10                         |
|                                                            |                   | to Nongrynniang (L=3.883 Km) i/c bridge<br>25.00m span Stage I&II, 2018-19 (Batch I)                                                                                                                                              | 30.07.2020     | 110                        | 166.32                    | 90              | 14,969             | 18,295.20                                                | 3,326.20                    |
|                                                            |                   | Constn i/c MBT of a road from Mawdoh-Synniah<br>(L=6.159 Km) Stage I & II, Batch I, 2017-18                                                                                                                                       | 30.07.2020     | 110                        | 1206.42                   | 90              | 1,08,578           | 1,32,706.20                                              | 24,128.20                   |
|                                                            |                   | Constn of road from Umpung to Mawpud<br>(Location 8 <sup>th</sup> to 12.74 <sup>th</sup> KM) (L=5.74 Km)<br>Upgradation 2018-19 (Batch III)                                                                                       | 30.07.2020     | 110                        | 267.997                   | 90              | 24,120             | 29,479.67                                                | 5,359.67                    |
|                                                            |                   | Constn i/c MBT of a road from Shohphnia to<br>Ksehkolong (Stage II) Length – 3.00                                                                                                                                                 | 30.07.2020     | 110                        | 215.84                    | 90              | 19,426             | 23,742.40                                                | 4,316.40                    |
|                                                            |                   | Constn i/c MBT of road from Umdang to Jaiaw<br>(L=13.868 Km) i/c Bridges 22m, 23m & 26m<br>span.                                                                                                                                  | 30.07.2020     | 110                        | 37.44                     | 90              | 3,370              | 4,118.40                                                 | 748.40                      |
|                                                            |                   |                                                                                                                                                                                                                                   | 30.07.2020     | 110                        | 43.906                    | 90              | 3,952              | 4,829.66                                                 | 877.66                      |
|                                                            |                   | Constn i/c MBT of a road from Khonjoy to<br>Chebak (L=3.10 Km) Upgradation, 2018-19<br>(Batch III)                                                                                                                                | 18.05.2020     | 110                        | 810.385                   | 90              | 72,935             | 89,142.35                                                | 16,207.35                   |
|                                                            |                   | Constn i/c MBT of a road from Nonglwai to<br>Marskuin (Portion 0-5 <sup>th</sup> Km) (L=5.00 Km)<br>Upgradation, 2018-19 (Batch III)                                                                                              | 18.05.2020     | 110                        | 604.61                    | 90              | 54,415             | 66,507.10                                                | 12,092.10                   |
|                                                            |                   | Not mentioned                                                                                                                                                                                                                     | 22.05.2020     | 110                        | 529.107                   | 90              | 47,620             | 58,201.77                                                | 10,581.77                   |
|                                                            |                   | Constn i/c MBT of road from T-03 to Swangre<br>(L=3.192 Km) Stage I&II 2018-19 (Batch I)                                                                                                                                          | 18.05.2020     | 110                        | 133.608                   | 90              | 12,025             | 14,696.88                                                | 2,671.88                    |
|                                                            |                   | Constn i/c MBT of road from Umpdem Umthlu<br>village (L=7.583 Km)                                                                                                                                                                 | 22.05.2020     | 110                        | 3609.49                   | 90              | 3,24,854           | 3,97,043.90                                              | 72,189.90                   |
|                                                            |                   | Not mentioned                                                                                                                                                                                                                     | 26.05.2020     | 110                        | 11.211                    | 90              | 1,009              | 1,233.21                                                 | 224.21                      |
|                                                            |                   | RMPL of PMGSY Roads for 2018-19 in West<br>Khasi Hills under Mawkyrwat Block Road from<br>Mawkyrwat – Sakwang to Pyndensakwang<br>(L028) Length=3.00 Km, Providing Retaining<br>wall at Ch: 210.00m of 1 <sup>st</sup> Km Gr. II. | 07.05.2020     | 110                        | 9.094                     | 90              | 818                | 1,000.34                                                 | 182.34                      |
|                                                            |                   | Constn of road from Laitlawnsnai to Mawjyrslem<br>(L=4.00Km) for 2017-19 (West Khasi Hills<br>under Mawkyrwat Block) (Maintenance of road<br>shoulder, formation side drain, painting sign<br>board, etc.)                        | 20.05.2020     | 110                        | 123.16                    | 90              | 11,084             | 13,547.60                                                | 2,463.60                    |
|                                                            |                   | Constn i/c MBT of road from Wakhkaji –<br>Nongmluh (Phlangdilo-in-Phlangmawpran)                                                                                                                                                  | 04.06.2020     | 110                        | 1767.42                   | 90              | 1,59,068           | 1,94,416.20                                              | 35,348.20                   |

| Name of the User<br>Agencies/<br>Government<br>Departments                             | Letter No. & date                               | Name of work                                                                                                                                          | Cheque<br>Date | Rate<br>w.e.f.<br>24.01.19 | Sand<br>(Qty. in<br>cu.m) | Rate<br>applied | Amount<br>deducted | Amount to<br>be deducted<br>as per<br>prescribed<br>rate | Short<br>deduction<br>(9-8) |
|----------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|---------------------------|-----------------|--------------------|----------------------------------------------------------|-----------------------------|
| -1                                                                                     | -2                                              | -3                                                                                                                                                    | -4             | -5                         | -6                        | -7              | -8                 | -9                                                       | -10                         |
| E.E., (T/C), PWD<br>(Rds), Western<br>Cirele -cum –<br>DPIU, PMGSY,<br>W.K.H District. | PMGSY/WKH/FR/<br>194/2018/153 dt.<br>07.07.2020 | L=7.077 Km i/c three bridges i.e. 22m, 25m and<br>50m span, Stage I & II, Batch I 2017-18                                                             |                |                            |                           |                 |                    |                                                          |                             |
|                                                                                        |                                                 | Constn i/c MBT of road from Umpdem Umthlu<br>village (L=7.583 Km)                                                                                     | 03.06.2020     | 110                        | 86.59                     | 90              | 7,793              | 9,524.90                                                 | 1,731.90                    |
|                                                                                        |                                                 | Constn i/c MBT of road from Mawlieh Mawroh<br>2018-19 (Batch III)                                                                                     | 03.06.2020     | 110                        | 79.49                     | 90              | 7,154              | 8,743.90                                                 | 1,589.90                    |
|                                                                                        |                                                 | -                                                                                                                                                     | 03.06.2020     | 110                        | 211.712                   | 90              | 19,054             | 23,288.32                                                | 4,234.32                    |
|                                                                                        |                                                 | Constn i/c MBT of road from 4 <sup>th</sup> Km of Mairang<br>Kynshi to Umthied Bynther i/c constn of bridge<br>= 45.00 m span. Stage I-II, 2017-18    | 03.06.2020     | 110                        | 43.891                    | 90              | 3,950              | 4,828.01                                                 | 878.01                      |
|                                                                                        |                                                 | Constn i/c MBT of road from 37 <sup>th</sup> Km to MP<br>Road to Nonglynkien (L=2.00 Km) Upgradation,<br>2018-19 (Batch III)                          | 03.06.2020     | 110                        | 2314.547                  | 90              | 2,08,309           | 2,54,600.17                                              | 46,291.17                   |
|                                                                                        |                                                 | Constn i/c MBT of road from PWD Road to<br>Nongrang (L=2.00 km) Upgradation 2018-19                                                                   | 03.06.2020     | 110                        | 115.61                    | 90              | 10,405             | 12,717.10                                                | 2,312.10                    |
|                                                                                        |                                                 | Not mentioned                                                                                                                                         | 03.06.2020     | 110                        | 465.01                    | 90              | 41,851             | 51,151.10                                                | 9,300.10                    |
|                                                                                        |                                                 | Constn i/c MBT of road from Mawshynrut to<br>Mawthengkut School (L=4.20 Km) Upgradation<br>2018-19 (Batch III)                                        | 03.06.2020     | 110                        | 399.14                    | 90              | 35,923             | 43,905.40                                                | 7,982.40                    |
|                                                                                        |                                                 | Constn i/c MBT of road from Kynrud to<br>Mawiong Jadap (Portion 0-5 <sup>th</sup> Km) (L=5.00 Km)<br>Upgradation, 2018-19 (Batch – III)               | 16.06.2020     | 110                        | 1146.1                    | 90              | 1,03,149           | 1,26,071.00                                              | 22,922.00                   |
|                                                                                        |                                                 | Constn i/c MBT of road from Mawphankhrew to<br>Nongmawlein (L=2.250 Km) Stage I-II, 2017-18<br>(Batch I)                                              | 16.06.2020     | 110                        | 33.96                     | 90              | 3,056              | 3,735.60                                                 | 679.60                      |
|                                                                                        |                                                 | Constn of road from Mawkyrwat to Rangblang<br>via Mawranglang (7 <sup>th</sup> to 11 <sup>th</sup> ) (L=5.00 Km)<br>Upgradation, 2018-19 (Batch III)  | 16.06.2020     | 110                        | 243.773                   | 90              | 21,940             | 26,815.03                                                | 4,875.03                    |
|                                                                                        |                                                 | Constn i/c MBT of Madanmaroid to<br>Nongthymmai (L=2.00Km) Upgradation 2018-<br>19.                                                                   | 24.06.2020     | 110                        | 275.2                     | 90              | 24,768             | 30,272.00                                                | 5,504.00                    |
|                                                                                        |                                                 | Constn of road from Umpondeng to<br>Khawmyriaw (Impongdeng<br>Umsakhlawmyriaw) (L=5.00 Km) Stage II<br>(Metalling and Blacktopping) 2017-18 (Batch I) | 29.06.2020     | 110                        | 1487.67                   | 90              | 1,33,890           | 1,63,643.70                                              | 29,753.70                   |

| Name of the User<br>Agencies/<br>Government<br>Departments | Letter No. & date                              | Name of work                                                                                                         | Cheque<br>Date | Rate<br>w.e.f.<br>24.01.19 | Sand<br>(Qty. in<br>cu.m) | Rate<br>applied | Amount<br>deducted | Amount to<br>be deducted<br>as per<br>prescribed<br>rate | Short<br>deduction<br>(9-8) |
|------------------------------------------------------------|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|---------------------------|-----------------|--------------------|----------------------------------------------------------|-----------------------------|
| -1                                                         | -2                                             | -3                                                                                                                   | -4             | -5                         | -6                        | -7              | -8                 | -9                                                       | -10                         |
| -do-                                                       | PMGSY/WKH/FR/<br>194/2018/61 dt.<br>15.05.2020 | Constn i/c MBT of a road from Nongthliw to<br>Mawiong Nonglipyut (L=3.00 Km) Upgradation<br>2018-19 (Batch III)      | 18.03.2020     | 110                        | 797.1                     | 90              | 71,739             | 87,681.00                                                | 15,942.00                   |
|                                                            |                                                | Not mentioned                                                                                                        | 18.03.2020     | 110                        | 60.58                     | 90              | 5,452              | 6,663.80                                                 | 1,211.80                    |
|                                                            |                                                | Constn i/c MBT of a road from Mawthengkut to<br>Janepih (L=2.35 Km) Upgradation 2018-19<br>(Batch III)               | 17.03.2020     | 110                        | 420.41                    | 90              | 37,837             | 46,245.10                                                | 8,408.10                    |
|                                                            |                                                | Constn i/c MBT of a road from Mawthengkut to<br>Thaiem (4.00 Km) Upgradation 2018-19 (Batch<br>III)                  | 10.03.2020     | 110                        | 531.492                   | 90              | 47,834             | 58,464.12                                                | 10,630.12                   |
|                                                            | PMGSY/WKH/FR/<br>194/2018/1 dt.<br>04.05.2020  | Constn i/c MBT of road from Mawsawa to<br>Mawtharap (L=2.45 Km) Upgradation 2018-19<br>(Batch III)                   | 05.03.2020     | 110                        | 323.87                    | 90              | 29,148             | 35,625.70                                                | 6,477.70                    |
|                                                            |                                                | Constn i/c MBT of road from Mawlangsu to<br>Mawphanlur Village (L=5.00 Km) Upgradation<br>2018-19 (Batch II)         | 17.03.2020     | 110                        | 1854.44                   | 90              | 1,66,900           | 2,03,988.40                                              | 37,088.40                   |
|                                                            |                                                | Constn of road from Lanja to Tynghor (L=8.00<br>Km) Stage II (2017-18, Batch I)                                      | 13.04.2020     | 110                        | 1160.02                   | 90              | 1,04,402           | 1,27,602.20                                              | 23,200.20                   |
|                                                            |                                                | Constn i/c MBT of road from Kyllang to<br>Mawsmal, Upgradation, 2019-20 (Batch III)                                  | 13.04.2020     | 110                        | 579.26                    | 90              | 52,133             | 63,718.60                                                | 11,585.60                   |
|                                                            |                                                | Constn of road from L027-Nongstoin to<br>Umsyiap (L=5.50 Km) Upgradation, 2018-19<br>(Batch III)                     | 13.04.2020     | 110                        | 909.92                    | 90              | 81,893             | 1,00,091.20                                              | 18,198.20                   |
|                                                            |                                                | Constn i/c MBT of road from Umpung to<br>Pyndensohsham (L=2.496 Km) Stage I & II<br>(Batch I)                        | 13.04.2020     | 110                        | 116.5                     | 90              | 10,485             | 12,815.00                                                | 2,330.00                    |
|                                                            |                                                | Constn of road from Photjaud to Mawkhyrwang<br>(Mawrap to Mawkhyrwang) (L=19.30 Km) Stage<br>I&II, 2017-18 (Batch I) | 13.04.2020     | 110                        | 129.566                   | 90              | 11,661             | 14,252.26                                                | 2,591.26                    |
|                                                            |                                                | Constn i/c MBT of road from Shohphria to<br>Ksehkohlong (Stage II), Length – 3.00 km                                 | 13.04.2020     | 110                        | 219.05                    | 90              | 19,715             | 24,095.50                                                | 4,380.50                    |
|                                                            |                                                | Constn i/c MBT of road from Mawkawah to<br>Nongrangoi Umyiap – A (Length = 6 Km),<br>Upgradation 2018-19 (Batch III) | 13.04.2020     | 110                        | 448.7                     | 90              | 40,383             | 49,357.00                                                | 8,974.00                    |
|                                                            |                                                | Not mentioned                                                                                                        | 21.04.2020     | 110                        | 433.4                     | 90              | 39,006             | 47,674.00                                                | 8,668.00                    |

| Name of the User Agencies/<br>Government Departments                       | Letter No. & date                        | Name of work                                                                                                                                                                          | Cheque Date | Rate w.e.f. 24.01.19 | Sand (Qty. in cu.m) | Rate applied | Amount deducted | Amount to be deducted as per prescribed rate | Short deduction (9-8) |
|----------------------------------------------------------------------------|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------|---------------------|--------------|-----------------|----------------------------------------------|-----------------------|
| -1                                                                         | -2                                       | -3                                                                                                                                                                                    | -4          | -5                   | -6                  | -7           | -8              | -9                                           | -10                   |
| -do-                                                                       | PMGSY/WKH/FR/194/2018/708 dt. 11.03.2020 | Constn of a road from Mairangbah to Weimysier (L=6.00 Km) Stage II 2017-18 (Batch I)                                                                                                  | 20.01.2020  | 110                  | 1258.58             | 90           | 1,13,272        | 1,38,443.80                                  | 25,171.80             |
|                                                                            |                                          | P.R to kyntoit Pampor road for the year 2017-18 (L=1.00 Km) under RMPL (Constn Pucca side drain, Length=188.27m)                                                                      | 20.02.2020  | 110                  | 14.813              | 90           | 1,333           | 1,629.43                                     | 296.43                |
|                                                                            |                                          | P.R to kyntoit Pampor road for the year 2017-18 (L=1.00 Km) under RMPL (Constn Pucca side drain, Length=30.72m)                                                                       | 20.02.2020  | 110                  | 2.415               | 90           | 217             | 265.65                                       | 48.65                 |
|                                                                            |                                          | Post 5 years maintenance contract of road to kyntoit Pampor under RMPL 2017-18 (Extension of Hume Pipe culvert NP3, No. 1/3 and face wall at Ch: 390.00-400.00 of 1 <sup>st</sup> Km) | 20.02.2020  | 110                  | 5.64032             | 90           | 508             | 620.44                                       | 112.44                |
|                                                                            |                                          | Constn of road from Bynther to Sohdkhaw (L=5.00 km) Stage II PMGSY, 2017-18                                                                                                           | 20.02.2020  | 110                  | 655.85              | 90           | 59,027          | 72,143.50                                    | 13,116.50             |
|                                                                            |                                          | Constn i/c MBT of a road from Mairang to Laitdom 2019-20 (Batch III)                                                                                                                  | 20.02.2020  | 110                  | 119.1               | 90           | 10,719          | 13,101.00                                    | 2,382.00              |
|                                                                            |                                          | Constn i/c MBT of a road from Seinduli to Mawshyrrat (Portion 0-3 <sup>rd</sup> Km) (L=3.00 Km) Upgradation, 2018-19 (Batch III)                                                      | 20.02.2020  | 110                  | 180.31              | 90           | 16,228          | 19,834.10                                    | 3,606.10              |
|                                                                            |                                          | Constn i/c MBT of road from Nongjri to Misei (L=7.322 Km) Stage I & II                                                                                                                | 20.02.2020  | 110                  | 157.303             | 90           | 14,157          | 17,303.33                                    | 3,146.33              |
|                                                                            |                                          | Not mentioned                                                                                                                                                                         | 26.02.2020  | 110                  | 492.24              | 90           | 44,302          | 54,146.40                                    | 9,844.40              |
|                                                                            |                                          | Constn i/c MBT of a road from Mairang to Sangshong (L=3.340 Km) Upgradation 2018-19 (Batch III)                                                                                       | 26.02.2020  | 110                  | 86.72               | 90           | 7,805           | 9,539.20                                     | 1,734.20              |
| E.E., (T/C), PWD (Rds), Western Circle -cum - DPIU, PMGSY, W.K.H District. |                                          | Constn i/c MBT of road from Sholophria to Lawrapha (Stage II) Length = 3.00 Km                                                                                                        | 26.02.2020  | 110                  | 548.54              | 90           | 49,369          | 60,339.40                                    | 10,970.40             |
|                                                                            |                                          | Constn i/c MBT of road from Mawkawah to Nongrangoi Umyiap-A (L=6 Km) Upgradation 2018-19 (Batch III)                                                                                  | 26.02.2020  | 110                  | 1781.65             | 90           | 1,60,349        | 1,95,981.50                                  | 35,632.50             |

| Name of the User<br>Agencies/<br>Government<br>Departments | Letter No. & date                                | Name of work                                                                                                                                                                                                                           | Cheque<br>Date | Rate<br>w.e.f.<br>24.01.19 | Sand<br>(Qty. in<br>cu.m) | Rate<br>applied | Amount<br>deducted | Amount to<br>be deducted<br>as per<br>prescribed<br>rate | Short<br>deduction<br>(9-8) |
|------------------------------------------------------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------|---------------------------|-----------------|--------------------|----------------------------------------------------------|-----------------------------|
| -1                                                         | -2                                               | -3                                                                                                                                                                                                                                     | -4             | -5                         | -6                        | -7              | -8                 | -9                                                       | -10                         |
| 2021-22                                                    |                                                  |                                                                                                                                                                                                                                        |                |                            |                           |                 |                    |                                                          |                             |
| -do-                                                       | PMGSY/WKH/33/<br>FR/08/67 dt.<br>05.01.2022      | RMPL (Minor repair for the year 2020-21)<br>Nongjri to Jynruniangbrak (L=20.00 Km)                                                                                                                                                     | 24.11.2021     | 110                        | 30.63                     | 90              | 2,757              | 3,369.30                                                 | 612.30                      |
|                                                            | PMGSY/WKH/FR/<br>194/2018/408 dt.<br>12.10.2021  | Not mentioned                                                                                                                                                                                                                          | 09.09.2021     | 110                        | 270.9                     | 20              | 5,418              | 29,799.00                                                | 24,381.00                   |
|                                                            | PMGSY/WKH/FR/<br>194/2018/200 dt.<br>24.08.2021  | Constn of a road from Phoijsaud to Mawbidong<br>(L=5.50 Km) under World Bank Package                                                                                                                                                   | 30.07.2021     | 110                        | 137.249                   | 30              | 4,117              | 15,097.39                                                | 10,980.39                   |
| E.E., PWD (Roads),<br>Nongstoin Division,<br>Nongstoin     | No. ND/PW/ACT-<br>50/2021-22/4 dt.<br>01.04.2022 | Upgradation of intermediate lane of State Road<br>from Mawshynrut to Hahim (Athiabari Road)<br>(L=37.646 Km) incl maintenance for four years<br>in the State of Meghalaya under North East Road<br>Sector Development Scheme (NERSDS). | 25.03.2022     | 110                        | 54.54                     | 90              | 4,909              | 5,999.40                                                 | 1,090.40                    |
| Total (Sand):                                              |                                                  |                                                                                                                                                                                                                                        |                |                            | 92,142.214                |                 | 80,29,019          | 101,35,644                                               | 21,06,625                   |

**Appendix 4.3.3**  
**Statement showing short deduction of Royalty on Earth.**  
**(Reference: Paragraph 4.3.1, Table 4.3.2)**

| Name of the User Agency/<br>Government Department                                 | Letter No. & date                         | Name of work                                                                                                                                                       | Cheque Date | Prescribed Rates applicable relative to date of royalty deductions made |                  | Earth (Qty in Cum) | Rate applied | Amount deducted | Amount to be deducted as per prescribed rate | Short deduction (9-8) |
|-----------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------------------------------------------------------|------------------|--------------------|--------------|-----------------|----------------------------------------------|-----------------------|
|                                                                                   |                                           |                                                                                                                                                                    |             | w.e.f 19.06.2014                                                        | w.e.f 24.01.2019 |                    |              |                 |                                              |                       |
|                                                                                   |                                           |                                                                                                                                                                    |             | 4                                                                       | 5                |                    |              |                 |                                              |                       |
| <b>1</b>                                                                          | <b>2</b>                                  |                                                                                                                                                                    | <b>3</b>    |                                                                         |                  | <b>6</b>           | <b>7</b>     | <b>8</b>        | <b>9</b>                                     | <b>10</b>             |
| <b>2018-19</b>                                                                    |                                           |                                                                                                                                                                    |             |                                                                         |                  |                    |              |                 |                                              |                       |
| E.E., (T/C),<br>PWD (Rds),<br>Western Circle - cum - DPIU, PMGSY, W.K.H District. | PMGSY/WKH/FR/194/2018/1125 dt. 09.04.2019 | Constn of road from Nongstoin to Rambrai (Nongstoin – Sangriang Rd to Nongkhnum) Stage II (L=6.360 Km)                                                             | 13.02.2018  | 100                                                                     | 100              | 785.44             | 32           | 25,134          | 78,544.00                                    | 53,410.00             |
|                                                                                   | <b>2019-20</b>                            |                                                                                                                                                                    |             |                                                                         |                  |                    |              |                 |                                              |                       |
|                                                                                   | PMGSY/WKH/FR/194/2018/588 dt. 30.01.2020  | Constn of road from Laitkseh to Mamgor Village (L=5.00Km) Stage II, 2018-19 (Batch II)                                                                             | 23.12.2019  | 100                                                                     | 100              | 221.56             | 90           | 19,940          | 22,156.00                                    | 2,216.00              |
|                                                                                   | PMGSY/WKH/FR/199/2018/336 dt. 16.09.2019  | Constn of road from Nongstoin to Rambrai (Nongstoin – Sangriang Rd to Nongkhnum) Stage II (L=6.360 Km)                                                             | 30.08.2019  | 100                                                                     | 100              | 29.998             | 32           | 960             | 2,999.80                                     | 2,039.80              |
|                                                                                   | <b>2020-21</b>                            |                                                                                                                                                                    |             |                                                                         |                  |                    |              |                 |                                              |                       |
| PMGSY, W.K.H District.                                                            | PMGSY/WKH/FR/194/2018/315 dt. 02.09.2020  | Constn of road from Laitkseh to Mamgor (Umjum to Umjakoid) Stage II (L=6.00 Km)                                                                                    | 11.08.2020  | 100                                                                     | 100              | 81.9               | 32           | 2,621           | 8,190.00                                     | 5,569.00              |
|                                                                                   | PMGSY/WKH/FR/194/2018/1 dt. 04.05.2020    | Constn of road from Laitkseh to Mamgor Village (L=5.00Km) Stage II, 2018-19 (Batch II)                                                                             | 17.03.2020  | 100                                                                     | 100              | 421.55             | 90           | 37,940          | 42,155.00                                    | 4,215.00              |
|                                                                                   |                                           | Constn i/c MBT of road from Shohphria to Kshekohlong (Stage II) L-3.00 Km                                                                                          | 13.04.2020  | 100                                                                     | 100              | 79.99              | 40           | 3,200           | 7,999.00                                     | 4,799.00              |
|                                                                                   | PMGSY/WKH/FR/194/2018/708 dt. 11.03.2020  | Constn i/c MBT of road from Wahkaji – Nongmluh (Phlangdiloin-Phlangmawprah) L=7.077 Km i/c three bridges i.e. 22m, 25m and 50m span, Stage I & II, Batch I 2017-18 | 26.02.2020  | 100                                                                     | 100              | 235.38             | 90           | 21,184          | 23,538.00                                    | 2,354.00              |
| <b>Total (Earth):</b>                                                             |                                           |                                                                                                                                                                    |             |                                                                         |                  | <b>1,855.818</b>   | <b>-</b>     | <b>1,10,979</b> | <b>1,85,582</b>                              | <b>74,603</b>         |

**Appendix 5.3.1**  
**Statement showing royalty collected and the contributions made to the DMF Fund during 2018-19 to 2023-24.**  
**[Reference: Paragraph 5.3.9.2 (i), Chart 5.3.4]**

| Year    | Total royalty collected as reported by the Department |                                        |                                   |                                        | DMF Collected as reported by the Department |              |                | DMF realisable @10% of Royalty (Col 2 x 10%) | DMF realisable @30% of Royalty (Col 3 + 4) x 30% | Total DMF Realisable | Shortfall in DMF collection | Percentage of short collection of DMF |
|---------|-------------------------------------------------------|----------------------------------------|-----------------------------------|----------------------------------------|---------------------------------------------|--------------|----------------|----------------------------------------------|--------------------------------------------------|----------------------|-----------------------------|---------------------------------------|
|         | Major (Limestone)                                     |                                        | Minor (Limestone & Boulder Stone) | Total Royalty collected <sup>196</sup> | DMF Collected as reported by the Department |              |                |                                              |                                                  |                      |                             |                                       |
|         | Mining lease granted after 12.01.2015                 | Mining lease granted before 12.01.2015 |                                   |                                        | Major                                       | Minor        | Total          |                                              |                                                  |                      |                             |                                       |
|         |                                                       |                                        |                                   |                                        |                                             |              |                |                                              |                                                  |                      |                             |                                       |
| 1       | 2                                                     | 3                                      | 4                                 | 5 (2+3+4)                              | 6                                           | 7            | 8 (6+7)        | 9                                            | 10                                               | 11 (9+10)            | 12 (11-8)                   | 13                                    |
| 2018-19 | 25,66,64,491                                          | 28,31,46,214                           | 19,37,42,380                      | 73,35,53,085                           | 16,80,63,529                                | 2,81,86,065  | 19,62,49,594   | 2,56,66,449                                  | 14,30,66,578                                     | 16,87,33,027         | -2,75,16,567                | -                                     |
| 2019-20 | 26,32,87,925                                          | 35,62,73,884                           | 28,32,98,825                      | 90,28,60,634                           | 12,75,09,892                                | 6,07,11,594  | 18,82,21,486   | 2,63,28,793                                  | 19,18,71,813                                     | 21,82,00,605         | 2,99,79,119                 | 13.74                                 |
| 2020-21 | 23,82,08,270                                          | 26,46,71,459                           | 33,88,91,862                      | 84,17,71,591                           | 10,55,81,261                                | 7,11,92,715  | 17,67,73,976   | 2,38,20,827                                  | 18,10,68,996                                     | 20,48,89,823         | 2,81,15,847                 | 13.72                                 |
| 2021-22 | 28,23,37,677                                          | 24,32,68,220                           | 53,39,41,956                      | 1,05,95,47,853                         | 10,54,95,754                                | 9,68,83,371  | 20,23,79,125   | 2,82,33,768                                  | 23,31,63,053                                     | 26,13,96,821         | 5,90,17,696                 | 22.58                                 |
| 2022-23 | 32,01,23,028                                          | 28,59,52,799                           | 52,78,17,235                      | 1,13,38,93,062                         | 11,06,71,907                                | 3,49,50,475  | 14,56,22,382   | 3,20,12,303                                  | 24,41,31,010                                     | 27,61,43,313         | 13,05,20,931                | 47.27                                 |
| 2023-24 | 45,08,15,964                                          | 30,85,34,867                           | 44,93,36,629                      | 1,20,86,87,460                         | 6,51,50,883                                 | 6,90,16,712  | 13,41,67,595   | 4,50,81,596                                  | 22,73,61,449                                     | 27,24,43,045         | 13,82,75,450                | 50.75                                 |
| Total:  | 1,81,14,37,355                                        | 1,74,18,47,443                         | 2,32,70,28,887                    | 5,88,03,13,685                         | 68,24,73,226                                | 36,09,40,932 | 1,04,34,14,158 | 18,11,43,736                                 | 1,22,06,62,899                                   | 1,40,18,06,635       | 35,83,92,477                | 26.00                                 |

<sup>196</sup> Excludes the royalty amount collected from User Agencies and Incidental Mining.

## Appendix 5.3.2

Statement showing Summary of fund flow into the DMF Account maintained by DMR during  
2018-19 to 2023-24.

[Reference: Paragraph 5.3.9.2 (ii), Chart 5.3.5]

(₹ in lakh)

| Year           | DMF<br>Collected<br>as<br>reported<br>by DMR | As per DMF Current Account Bank Statement |                                                            |                                                                                            |                 |                                                    | Difference<br>between<br>DMF fund<br>reported and<br>bank fund<br>flow |
|----------------|----------------------------------------------|-------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------|----------------------------------------------------|------------------------------------------------------------------------|
|                |                                              | Opening<br>Balance                        | Amount<br>deposited into<br>the DMF A/c<br>during the year | Amount transferred/<br>allocated to the<br>DMFTs as per<br>information furnished<br>by DMR | Bank<br>Charges | Closing<br>Balance<br>at the end<br>of the<br>year |                                                                        |
| 1              | 2                                            | 3                                         | 4<br>(Col 5+6+7) –<br>Col 3                                | 5                                                                                          | 6               | 7                                                  | 8 (4-2)                                                                |
| 2018-19        | 1962.50                                      | 1764.11                                   | 2125.70                                                    | 2710.60                                                                                    | 0.02            | 1179.19                                            | 163.20                                                                 |
| 2019-20        | 1882.21                                      | 1179.19                                   | 1959.42                                                    | 1417.45                                                                                    | 0.05            | 1721.11                                            | 77.21                                                                  |
| 2020-21        | 1767.74                                      | 1721.11                                   | 1983.31                                                    | 2479.62                                                                                    | 0.006           | 1224.79                                            | 215.57                                                                 |
| 2021-22        | 2023.79                                      | 1224.79                                   | 1043.12                                                    | 2237.91                                                                                    | 0.03            | 29.97                                              | -980.67                                                                |
| <b>2022-23</b> | 1456.22                                      | 29.97                                     | 2535.97                                                    | 0                                                                                          | 0.02            | <b>2565.92</b>                                     | 1079.75                                                                |
| 2023-24        | 1341.68                                      | 2565.92                                   | 3042.42                                                    | 2602.87                                                                                    | 0.00            | 3005.47                                            | 1700.74                                                                |
| <b>Total:</b>  | <b>10434.14</b>                              | -                                         | <b>12,689.94</b>                                           | <b>11,448.45</b>                                                                           | <b>0.126</b>    | -                                                  | <b>2255.80</b>                                                         |



### Appendix 5.3.3

Statement showing DMF Fund allocation *vis-à-vis* utilisation in the two sampled districts during 2018-19 to 2022-23<sup>197</sup>.

Reference: Paragraph 5.3.9.3, Chart 5.3.7 & Paragraph 5.3.11.2

(₹ in crore)

| Year                                    | DMF collected | Opening Balance | DMF fund Allocated | Short (-)/ Excess (+) allocation (Percentage) | Interest received | Total fund at the end of the year | DMF fund utilised <sup>198</sup> | Closing balance | Percentage of utilisation |
|-----------------------------------------|---------------|-----------------|--------------------|-----------------------------------------------|-------------------|-----------------------------------|----------------------------------|-----------------|---------------------------|
| 1                                       | 2             | 3               | 4                  | 5                                             | 6                 | 7                                 | 8                                | 9               | 10                        |
| <b>DMF, East Khasi Hills District</b>   |               |                 |                    |                                               |                   |                                   |                                  |                 |                           |
| 2018-19                                 | 6.90          | 0               | 13.43              | (+) 6.53<br>(94.64%)                          | 0.28              | 13.71                             | 0.00                             | 13.71           | 0                         |
| 2019-20                                 | 8.34          | 13.71           | 12.65              | (+) 4.31<br>(51.68%)                          | 0.64              | 27.00                             | 8.01                             | 18.99           | 29.67                     |
| 2020-21                                 | 6.75          | 18.99           | 6.41               | (-) 0.34<br>(5.04%)                           | 0.52              | 25.92                             | 12.84                            | 13.08           | 49.54                     |
| 2021-22                                 | 10.22         | 13.08           | 9.61               | (-) 0.61<br>(5.97%)                           | 0.42              | 23.11                             | 4.32                             | 18.79           | 18.69                     |
| 2022-23                                 | 9.81          | 18.79           | 0.00               | (-) 9.81<br>(100%)                            | 0.36              | 19.15                             | 16.06                            | 3.09            | 83.86                     |
| <b>Total</b>                            | <b>42.02</b>  | <b>-</b>        | <b>42.10</b>       | (+) 0.08<br>(0.19%)                           | <b>2.22</b>       | <b>-</b>                          | <b>41.23</b>                     | <b>-</b>        | <b>93.03</b>              |
| <b>DMF, East Jaintia Hills District</b> |               |                 |                    |                                               |                   |                                   |                                  |                 |                           |
| 2018-19                                 | 11.71         | 0.00            | 3.68               | (-) 8.03<br>(68.57%)                          | 0.00              | 3.68                              | 0.48                             | 3.20            | 13.04                     |
| 2019-20                                 | 6.87          | 3.20            | 10.00              | (+) 3.13<br>(45.56%)                          | 0.53              | 13.73                             | 9.44                             | 4.29            | 68.75                     |
| 2020-21                                 | 7.29          | 4.29            | 14.39              | (+) 7.10<br>(97.39%)                          | 0.33              | 19.07                             | 7.12                             | 11.95           | 37.34                     |
| 2021-22                                 | 5.89          | 11.95           | 8.53               | (+) 2.64<br>(44.82%)                          | 0.48              | 20.96                             | 7.80                             | 13.16           | 37.21                     |
| 2022-23                                 | 3.59          | 13.16           | 0.00               | (-) 3.59<br>(100%)                            | 0.24              | 13.75                             | 12.93                            | 0.82            | 94.04                     |
| <b>Total</b>                            | <b>35.35</b>  | <b>-</b>        | <b>36.60</b>       | (+) 1.25<br>(3.54%)                           | <b>1.58</b>       | <b>-</b>                          | <b>37.77</b>                     | <b>-</b>        | <b>97.88</b>              |

Source: Bank statements and information furnished by DMR.

<sup>197</sup> DMF collected only during 2018-19 to 2022-23 is included as audit was conducted only for this period.

<sup>198</sup> As per information furnished by DMR.

Appendix 5.3.4

Statement showing Non/Short collection of DMF for quantity of Limestone transported – East Khasi Hills  
(Reference: Paragraph 5.3.10.4, Table 5.3.7)

| Sl. No. | Name of Lessee (Shri/Smt)                                              | Year    | Quantity as per DFO Records | Royalty paid | Royalty payable <sup>199</sup> | Short payment of Royalty (Col 6 – 5) | DMF Payable [ @30% of Royalty (Col 6)] | DMF Paid as per DMR Records | Short payment of DMF | Non-payment of DMF |
|---------|------------------------------------------------------------------------|---------|-----------------------------|--------------|--------------------------------|--------------------------------------|----------------------------------------|-----------------------------|----------------------|--------------------|
|         |                                                                        |         |                             |              |                                |                                      |                                        |                             |                      |                    |
| 1       | 2                                                                      | 3       | 4                           | 5            | 6                              | 7                                    | 8                                      | 9                           | 10                   | 11                 |
| 1       | Tamdor Singh Nadon<br>(i) Wahlong and<br>(ii) Tynwaibah, Sohbar, Sohra | 2018-19 | 57,600 (up to 11/2018)      | 46,08,000    | 46,08,000                      | -                                    | 14,63,400                              | 81,000                      | 28,29,600            | -                  |
|         |                                                                        |         | 2700 (03/2019)              | 2,70,000     | 2,70,000                       | -                                    |                                        |                             |                      |                    |
|         |                                                                        |         | 42,300 (up to 01/2019)      | 33,84,000    | 33,84,000                      | -                                    |                                        |                             |                      |                    |
|         |                                                                        |         | 14,400 (02/2019 to 03/2019) | 14,40,000    | 14,40,000                      | -                                    | 14,47,200                              |                             |                      |                    |
|         |                                                                        | 2019-20 | 66600                       | 66,60,000    | 66,60,000                      | -                                    | 19,98,000                              | 18,36,000                   | 4,86,000             | -                  |
|         |                                                                        | 2019-20 | 10800                       | 10,80,000    | 10,80,000                      | -                                    | 3,24,000                               |                             |                      |                    |
|         |                                                                        | 2020-21 | 16800                       | 16,80,000    | 16,80,000                      | -                                    | 5,04,000                               | 10,80,000                   | (+) 1,80,000         | -                  |
|         |                                                                        | 2020-21 | 13200                       | 13,20,000    | 13,20,000                      | -                                    | 3,96,000                               |                             |                      |                    |
|         |                                                                        | 2021-22 | 16800                       | 16,80,000    | 16,80,000                      | -                                    | 5,04,000                               | 13,68,000                   | (+) 3,24,000         | -                  |
|         |                                                                        | 2021-22 | 18000                       | 18,00,000    | 18,00,000                      | -                                    | 5,40,000                               |                             |                      |                    |
| 2       | Kuntimai Tangdhara<br>(Ri-kaleng, Sohbar)                              | 2022-23 | 16800                       | 16,80,000    | 16,80,000                      | -                                    | 5,04,000                               | 6,48,000                    | 2,16,000             | -                  |
|         |                                                                        | 2022-23 | 12000                       | 12,00,000    | 12,00,000                      | -                                    | 3,60,000                               |                             |                      |                    |
|         |                                                                        | 2018-19 | 1,67,400 (up to 01/2019)    | 1,44,00,000  | 1,33,92,000                    | -                                    | 47,73,600                              | 29,80,800                   | 17,92,800            | -                  |
|         |                                                                        |         | 25,200 (02/2019 to 03/2019) | 25,20,000    | 25,20,000                      | -                                    |                                        |                             |                      |                    |
|         |                                                                        |         | 173700                      | 1,73,70,000  | 1,73,70,000                    | -                                    |                                        |                             |                      |                    |
|         |                                                                        |         | 111600                      | 1,11,60,000  | 1,11,60,000                    | -                                    |                                        |                             |                      |                    |
|         |                                                                        | 2021-22 | 38400                       | 38,40,000    | 38,40,000                      | -                                    | 11,52,000                              | 6,84,000                    | 4,68,000             | -                  |
|         |                                                                        | 2022-23 | 31500 (up to 08/2018)       | 25,20,000    | 25,20,000                      | -                                    | 10,26,000                              |                             |                      |                    |
|         |                                                                        | 2018-19 | 9000 (02/2019 to 03/2019)   | 9,00,000     | 9,00,000                       | -                                    | 14,85,000                              | 13,50,000                   | 1,35,000             | -                  |
|         |                                                                        | 2019-20 | 49500                       | 49,50,000    | 49,50,000                      | -                                    |                                        |                             |                      |                    |
|         |                                                                        | 2020-21 | 33600                       | 33,60,000    | 33,60,000                      | -                                    |                                        |                             |                      |                    |
| 3       | Tilokho Diengdoh<br>(Muiiong)                                          | 2021-22 | 51600                       | 51,60,000    | 51,60,000                      | -                                    | 15,48,000                              | 20,16,000                   | (+) 4,68,000         | -                  |
|         |                                                                        | 2022-23 | 52800                       | 52,80,000    | 52,80,000                      | -                                    | 15,84,000                              |                             |                      |                    |
|         |                                                                        | 2018-19 | 10500 (up to 01/2019)       | 8,40,000     | 8,40,000                       | -                                    | 2,52,000                               | 0                           | -                    | 2,52,000           |
|         |                                                                        | 2022-23 | 12000                       | 12,00,000    | 12,00,000                      | -                                    | 3,60,000                               |                             |                      |                    |

<sup>199</sup>Rate of royalty for limestone was ₹ 80/MT upto January 2019 and ₹ 100/MT from February 2019.

| Sl. No. | Name of Lessee (Shri/Smti)                    | Year    | Quantity as per DFO Records | Royalty paid | Royalty payable <sup>99</sup> | Short payment of Royalty (Col 6 – 5) | DMF Payable [30% of Royalty (Col 6)] | DMF Paid as per DMR Records | Short payment of DMF | Non-payment of DMF |
|---------|-----------------------------------------------|---------|-----------------------------|--------------|-------------------------------|--------------------------------------|--------------------------------------|-----------------------------|----------------------|--------------------|
| 1       | 2                                             | 3       | 4                           | 5            | 6                             | 7                                    | 8                                    | 9                           | 10                   | 11                 |
| 5       | M/s Dhar Mining (Sohbar)                      | 2018-19 | 5400                        | 4,32,000     | 4,32,000                      | -                                    | 1,29,600                             | 0                           | -                    | 1,29,600           |
| 6       | Hamerles R. Thabab [Dum Dum (Byrong) Wahlong] | 2018-19 | 4,500 (up to 01/2019)       | 3,60,000     | 3,60,000                      | -                                    | 1,62,000                             | 70,200                      | 91,800               | -                  |
|         |                                               | 2019-20 | 1800 (02/2019 to 03/2019)   | 1,80,000     | 1,80,000                      | -                                    | -                                    | -                           | -                    | -                  |
|         |                                               | 2022-23 | 14400                       | 14,40,000    | 14,40,000                     | -                                    | 4,32,000                             | 4,48,200                    | (+) 16,200           | -                  |
| 7       | Arena Hynniewta (Urtutai)                     | 2019-20 | 7200                        | 7,20,000     | 7,20,000                      | -                                    | 2,16,000                             | 0                           | -                    | 2,16,000           |
|         |                                               | 2022-23 | 52,150 (up to 01/2019)      | 41,72,000    | 41,72,000                     | -                                    | 13,32,600                            | 7,77,600                    | 5,55,000             | -                  |
|         |                                               | 2018-19 | 2700 (02/2019 to 03/2019)   | 2,70,000     | 2,70,000                      | -                                    | -                                    | -                           | -                    | -                  |
| 8       | Suren Chyne (Muitong)                         | 2019-20 | 12600                       | 12,60,000    | 12,60,000                     | -                                    | 3,78,000                             | 2,74,500                    | 1,03,500             | -                  |
|         |                                               | 2021-22 | 32400                       | 32,40,000    | 32,40,000                     | -                                    | 9,72,000                             | 10,50,144                   | (+) 78,144           | -                  |
|         |                                               | 2022-23 | 10800                       | 10,80,000    | 10,80,000                     | -                                    | 3,24,000                             | 0                           | -                    | 3,24,000           |
| 9       | Youroin Enterprise (Tem-Maw, Wahlong)         | 2018-19 | 1800 (01/2019)              | 1,44,000     | 1,44,000                      | -                                    | 97,200                               | 43,200                      | 54,000               | -                  |
|         |                                               | 2020-21 | 1800 (02/2019)              | 1,80,000     | 1,80,000                      | -                                    | -                                    | -                           | -                    | -                  |
|         |                                               | 2019-20 | 9000                        | 9,00,000     | 9,00,000                      | -                                    | 2,70,000                             | 2,16,000                    | 54,000               | -                  |
| 10      | Paris Kharbamon (Pommuriang, Wahlong)         | 2020-21 | 3600                        | 3,60,000     | 3,60,000                      | -                                    | 1,08,000                             | 0                           | -                    | 1,08,000           |
|         |                                               | 2021-22 | 2400                        | 2,40,000     | 2,40,000                      | -                                    | 72,000                               | 36,000                      | 36,000               | -                  |
|         |                                               | 2018-19 | 57550 (up to 12/2018)       | 46,04,000    | 46,04,000                     | -                                    | 13,81,200                            | 0                           | -                    | 13,81,200          |
| 11      | Reader Force Sarubai (Muiong, Shella)         | 2019-20 | 37800                       | 37,80,000    | 37,80,000                     | -                                    | 11,34,000                            | 0                           | -                    | 11,34,000          |
|         |                                               | 2020-21 | 36600                       | 36,60,000    | 36,60,000                     | -                                    | 10,98,000                            | 0                           | -                    | 10,98,000          |
|         |                                               | 2021-22 | 44400                       | 44,40,000    | 44,40,000                     | -                                    | 13,32,000                            | 0                           | -                    | 13,32,000          |
| 12      | Stodar Dkhar/Badashisha Kharngapkynta         | 2022-23 | 63600                       | 63,60,000    | 63,60,000                     | -                                    | 19,08,000                            | 0                           | -                    | 19,08,000          |
|         |                                               | 2018-19 | 6300 (up to 01/2019)        | 5,04,000     | 5,04,000                      | -                                    | 1,51,200                             | 0                           | -                    | 1,51,200           |
|         |                                               | 2019-20 | 12600                       | 12,60,000    | 12,60,000                     | -                                    | 3,78,000                             | 0                           | -                    | 3,78,000           |
| 13      | Reader Force Sarubai (Muiong, Shella)         | 2020-21 | 31200                       | 31,20,000    | 31,20,000                     | -                                    | 9,36,000                             | 1,80,000                    | 7,56,000             | -                  |
|         |                                               | 2021-22 | 13200                       | 13,20,000    | 13,20,000                     | -                                    | 3,96,000                             | 2,52,000                    | 1,44,000             | -                  |
|         |                                               | 2018-19 | 5400 (up to 01/2019)        | 4,32,000     | 4,32,000                      | -                                    | 2,37,600                             | 2,10,600                    | 27,000               | -                  |
| 14      | Reader Force Sarubai (Muiong, Shella)         | 2019-20 | 3600 (02/2019 to 03/2019)   | 3,60,000     | 3,60,000                      | -                                    | -                                    | -                           | -                    | -                  |
|         |                                               | 2020-21 | 15300                       | 15,30,000    | 15,30,000                     | -                                    | 4,59,000                             | 5,94,000                    | (+) 1,35,000         | -                  |
|         |                                               | 2022-23 | 20400                       | 20,40,000    | 20,40,000                     | -                                    | 6,12,000                             | 5,91,930                    | 20,070               | -                  |
| 15      | Stodar Dkhar/Badashisha Kharngapkynta         | 2019-20 | 18000                       | 18,00,000    | 18,00,000                     | -                                    | 5,40,000                             | 36,000                      | 5,04,000             | -                  |
|         |                                               | 2020-21 | 2700                        | 2,70,000     | 2,70,000                      | -                                    | 81,000                               | 54,000                      | 27,000               | -                  |
|         |                                               | 2022-23 | 9012                        | 9,01,200     | 9,01,200                      | -                                    | 2,70,360                             | 2,34,360                    | 36,000               | -                  |
| 16      | Stodar Dkhar/Badashisha Kharngapkynta         | 2019-20 | 9600                        | 9,60,000     | 9,60,000                      | -                                    | 2,88,000                             | 0                           | -                    | 2,88,000           |
|         |                                               | 2020-21 | 9600                        | 9,60,000     | 9,60,000                      | -                                    | 2,88,000                             | 0                           | -                    | 2,88,000           |
|         |                                               | 2022-23 | 9600                        | 9,60,000     | 9,60,000                      | -                                    | 2,88,000                             | 0                           | -                    | 2,88,000           |

| Sl. No. | Name of Lessee (Shri/Smti)             | Year    | Quantity as per DFO Records                        | Royalty paid          | Royalty payable <sup>199</sup> | Short payment of Royalty (Col 6 – 5) | DMF Payable [30% of Royalty (Col 6)] | DMF Paid as per DMR Records | Short payment of DMF | Non-payment of DMF |
|---------|----------------------------------------|---------|----------------------------------------------------|-----------------------|--------------------------------|--------------------------------------|--------------------------------------|-----------------------------|----------------------|--------------------|
|         |                                        |         |                                                    |                       |                                |                                      |                                      |                             |                      |                    |
| 1       | 2                                      | 3       | 4                                                  | 5                     | 6                              | 7                                    | 8                                    | 9                           | 10                   | 11                 |
|         | (Phonglaishret, Ichamati)              |         |                                                    |                       |                                |                                      |                                      |                             |                      |                    |
| 13      | Marbat Dohkrut (Ri-kalengSohbar)       | 2018-19 | 3600 (up to 01/2019)<br>16200 (02/2019 to 03/2019) | 2,88,000<br>16,20,000 | 2,88,000<br>16,20,000          | -<br>-                               | 5,72,400                             | 2,97,000                    | 2,75,400             | -                  |
|         |                                        | 2019-20 | 46800                                              | 46,80,000             | 46,80,000                      | -                                    | 14,04,000                            | 7,29,000                    | 6,75,000             | -                  |
|         |                                        | 2020-21 | 75300                                              | 75,30,000             | 75,30,000                      | -                                    | 22,59,000                            | 0                           | 22,59,000            | -                  |
|         |                                        | 2021-22 | 36000                                              | 36,00,000             | 36,00,000                      | -                                    | 10,80,000                            | 0                           | 10,80,000            | -                  |
|         |                                        | 2022-23 | 49200                                              | 49,20,000             | 49,20,000                      | -                                    | 14,76,000                            | 0                           | 14,76,000            | -                  |
| 14      | Bhuteswar Lyngdoh, (Mawlong, Sohpieng) | 2018-19 | 8100 (02/2019 to 03/2019)                          | 8,10,000              | 8,10,000                       | -                                    | 2,43,000                             | 0                           | -                    | 2,43,000           |
|         |                                        | 2019-20 | 70730                                              | 70,73,000             | 70,73,000                      | -                                    | 21,21,900                            | 21,21,930                   | (+) 30               | -                  |
|         |                                        | 2020-21 | 152300                                             | 1,52,30,000           | 1,52,30,000                    | -                                    | 45,69,000                            | 14,08,680                   | 31,60,320            | -                  |
|         |                                        | 2021-22 | 62100                                              | 62,10,000             | 62,10,000                      | -                                    | 18,63,000                            | 20,79,000                   | (+) 2,16,000         | -                  |
|         |                                        | 2022-23 | 16800                                              | 16,80,000             | 16,80,000                      | -                                    | 5,04,000                             | 2,88,000                    | 2,16,000             | -                  |
| 15      | Mark Andy Laloo (Sandi Mustoh)         | 2020-21 | 8400                                               | 8,40,000              | 8,40,000                       | -                                    | 2,52,000                             | 0                           | -                    | 2,52,000           |
|         |                                        | 2021-22 | 26400                                              | 26,40,000             | 26,40,000                      | -                                    | 7,92,000                             | 0                           | -                    | 7,92,000           |
|         |                                        | 2022-23 | 21600                                              | 21,60,000             | 21,60,000                      | -                                    | 6,48,000                             | 0                           | -                    | 6,48,000           |
|         |                                        | 2021-22 | 4800                                               | 4,80,000              | 4,80,000                       | -                                    | 1,44,000                             | 1,08,000                    | 36,000               | -                  |
| 16      | Joshua Wajiri (Mawkhain, Mawlong)      | 2022-23 | 13200                                              | 13,20,000             | 13,20,000                      | -                                    | 3,96,000                             | 0                           | -                    | 3,96,000           |
| 17      | Rejoice Chyne (Mawmasi, Mawlong)       | 2022-23 | 9600                                               | 9,60,000              | 9,60,000                       | -                                    | 2,88,000                             | 0                           | -                    | 2,88,000           |
| 18      | Bhabok Wankhar (Ri Jerkha, Mawlong)    | 2021-22 | 45600                                              | 45,60,000             | 45,60,000                      | -                                    | 13,68,000                            | 0                           | -                    | 13,68,000          |
|         |                                        | 2022-23 | 18000                                              | 18,00,000             | 18,00,000                      | -                                    | 5,40,000                             | 0                           | -                    | 5,40,000           |
| 19      | Arjust Nongtraw (Khlieh Parmaw)        | 2021-22 | 26400                                              | 26,40,000             | 26,40,000                      | -                                    | 7,92,000                             | 0                           | -                    | 7,92,000           |
|         |                                        | 2022-23 | 39600                                              | 39,60,000             | 39,60,000                      | -                                    | 11,88,000                            | 0                           | -                    | 11,88,000          |
| 20      | Alfreda Khylllep (Mawlong)             | 2021-22 | 16800                                              | 16,80,000             | 16,80,000                      | -                                    | 5,04,000                             | 4,68,000                    | 36,000               | -                  |
|         |                                        | 2022-23 | 30000                                              | 30,00,000             | 30,00,000                      | -                                    | 9,00,000                             | 0                           | -                    | 9,00,000           |
| 21      | Donboklang Khongkhlad (Num Wari)       | 2021-22 | 14000                                              | 14,00,000             | 14,00,000                      | -                                    | 4,20,000                             | 2,76,540                    | 1,43,460             | -                  |
|         |                                        | 2022-23 | 23200                                              | 23,20,000             | 23,20,000                      | -                                    | 6,96,000                             | 1,50,000                    | 5,46,000             | -                  |
| 22      | Medalin Kurbah (Mawlong)               | 2021-22 | 2400                                               | 2,40,000              | 2,40,000                       | -                                    | 72,000                               | 0                           | 72,000               | -                  |
|         |                                        | 2022-23 | 4800                                               | 4,80,000              | 4,80,000                       | -                                    | 1,44,000                             | 0                           | 1,44,000             | -                  |
| 23      | Ailadmon Japang                        | 2021-22 | 3600                                               | 3,60,000              | 3,60,000                       | -                                    | 1,08,000                             | 0                           | -                    | 1,08,000           |

| Sl. No.            | Name of Lessee (Shri/Smti)                           | Year    | Quantity as per DFO Records | Royalty paid        | Royalty payable <sup>199</sup> | Short payment of Royalty (Col 6 – 5) | DMF Payable [ @30% of Royalty (Col 6)] | DMF Paid as per DMR Records | Short payment of DMF | Non-payment of DMF |
|--------------------|------------------------------------------------------|---------|-----------------------------|---------------------|--------------------------------|--------------------------------------|----------------------------------------|-----------------------------|----------------------|--------------------|
|                    |                                                      |         |                             |                     |                                |                                      |                                        |                             |                      |                    |
| 1                  | 2                                                    | 3       | 4                           | 5                   | 6                              | 7                                    | 8                                      | 9                           | 10                   | 11                 |
|                    | (Sohbar)                                             | 2022-23 | 14400                       | 14,40,000           | 14,40,000                      | -                                    | 4,32,000                               | 0                           | -                    | 4,32,000           |
| 24                 | Neberson Tymmenniang (Dak Sawhain, Sohbar)           | 2021-22 | 7200                        | 7,20,000            | 7,20,000                       | -                                    | 2,16,000                               | 0                           | -                    | 2,16,000           |
| 25                 | Narsen Mawa (Temjalong, Wahlong)                     | 2022-23 | 16800                       | 16,80,000           | 16,80,000                      | -                                    | 5,04,000                               | 72,000                      | 4,32,000             | -                  |
|                    |                                                      |         | 32400                       | 32,40,000           | 32,40,000                      | -                                    | 9,72,000                               | 0                           | -                    | 9,72,000           |
| 26                 | Eric Stone Laso (Lurksiar-Tembah, Nongjiri)          | 2022-23 | 19200                       | 19,20,000           | 19,20,000                      | -                                    | 5,76,000                               | 0                           | -                    | 5,76,000           |
| 27                 | Proman Khriam (Rusaw, Nongjiri)                      | 2022-23 | 16100                       | 16,10,000           | 16,10,000                      | -                                    | 4,83,000                               | 0                           | -                    | 4,83,000           |
| 28                 | Arbis Tangdhara (Ri-Kaleng, Sohbar)                  | 2021-22 | 9600                        | 9,60,000            | 9,60,000                       | -                                    | 2,88,000                               | 2,67,408                    | 20,592               | -                  |
|                    |                                                      | 2022-23 | 22800                       | 22,80,000           | 22,80,000                      | -                                    | 6,84,000                               | 3,24,000                    | 3,60,000             | -                  |
| 29                 | Langspah Tymmenniang (Shloit, Sohbar)                | 2022-23 | 16800                       | 16,80,000           | 16,80,000                      | -                                    | 5,04,000                               | 1,44,000                    | 3,60,000             | -                  |
|                    |                                                      |         | 118800 (up to 01/2019)      | 95,04,000           | 95,04,000                      | -                                    |                                        |                             |                      |                    |
|                    |                                                      | 2018-19 | 35100 (02/2019 to 03/2019)  | 35,10,000           | 35,10,000                      | -                                    | 39,04,200                              | 21,87,000                   | 17,17,200            | -                  |
| 30                 | Nondini Syiemlieh/ Seisoh Syiemlieh (Tharia, Sohbar) | 2019-20 | 196200                      | 1,96,20,000         | 1,96,20,000                    | -                                    | 58,86,000                              | 26,46,000                   | 32,40,000            | -                  |
|                    |                                                      | 2020-21 | 75600                       | 75,60,000           | 75,60,000                      | -                                    | 22,68,000                              | 18,36,000                   | 4,32,000             | -                  |
|                    |                                                      | 2021-22 | 62400                       | 62,40,000           | 62,40,000                      | -                                    | 18,72,000                              | 19,44,000                   | (+) 72,000           | -                  |
|                    |                                                      | 2022-23 | 90000                       | 90,00,000           | 90,00,000                      | -                                    | 27,00,000                              | 14,76,000                   | 12,24,000            | -                  |
| 31                 | Toris Tymmeniang (Umsaw, Umplu)                      | 2021-22 | 22800                       | 22,80,000           | 22,80,000                      | -                                    | 6,84,000                               | 4,68,000                    | 2,16,000             | -                  |
|                    |                                                      | 2022-23 | 16800                       | 16,80,000           | 16,80,000                      | -                                    | 5,04,000                               | 0                           | -                    | 5,04,000           |
| 32                 | Streamlet M. Syiem (Joiram)                          | 2021-22 | 60000                       | 60,00,000           | 60,00,000                      | -                                    | 18,00,000                              | 4,32,000                    | 13,68,000            | -                  |
| 33                 | Kitboklang Khonglah (Mawlong)                        | 2021-22 | 105600                      | 1,05,60,000         | 1,05,60,000                    | -                                    | 31,68,000                              | 30,24,000                   | 1,44,000             | -                  |
|                    |                                                      | 2022-23 | 27600                       | 27,60,000           | 27,60,000                      | -                                    | 8,28,000                               | 6,48,000                    | 1,80,000             | -                  |
| 34                 | Pirtimai Lyngdoh Synrem (Ri-Laingut)                 | 2021-22 | 21600                       | 21,60,000           | 21,60,000                      | -                                    | 6,48,000                               | 0                           | -                    | 6,48,000           |
| <b>Grand Total</b> |                                                      |         | <b>34,37,942</b>            | <b>33,35,06,200</b> | <b>33,24,98,200</b>            | <b>-</b>                             | <b>9,97,49,460</b>                     | <b>4,93,28,842</b>          | <b>3,03,74,618</b>   | <b>2,00,46,000</b> |

**Appendix 5.3.5**  
**Statement showing Non/Short collection of DMF for quantity of Limestone transported – West Jaintia Hills**  
**(Reference: Paragraph 5.3.10.4, Table 5.3.7)**

| Sl. No. | Name of Lessee<br>(Shri/Smti)                                    | Year    | Quantity as per DFO<br>Records | Royalty<br>paid | Royalty<br>payable <sup>200</sup> | Short<br>payment of<br>Royalty<br>(Col 6 – 5) | DMF<br>Payable<br>[@30% of<br>Royalty<br>(Col 6)] | DMF Paid as per<br>DMR Records | Short<br>Payment of<br>DMF | Non-<br>payment of<br>DMF |
|---------|------------------------------------------------------------------|---------|--------------------------------|-----------------|-----------------------------------|-----------------------------------------------|---------------------------------------------------|--------------------------------|----------------------------|---------------------------|
|         |                                                                  |         |                                |                 |                                   |                                               |                                                   |                                |                            |                           |
| 1       | 2                                                                | 3       | 4                              | 5               | 6                                 | 7                                             | 8                                                 | 9                              | 10                         | 11                        |
| 1       | Dolly Khonglah/ K.<br>K. International<br>(Nongtalang)           | 2018-19 | 3600 (up to 11/2018)           | 2,88,000        | 2,88,000                          | -                                             | 86,400                                            | 98,400                         | (+) 12,000                 | -                         |
|         |                                                                  | 2021-22 | 21600                          | 21,60,000       | 21,60,000                         | -                                             | 6,48,000                                          | 5,40,000                       | 1,08,000                   | -                         |
|         |                                                                  | 2022-23 | 18000                          | 18,00,000       | 18,00,000                         | -                                             | 5,40,000                                          | 1,44,000                       | 3,96,000                   | -                         |
| 2       | Plenty K. Pyngrope<br>(Thanghunaï,<br>Nongtalang)                | 2018-19 | 34200 (up to 12/2018)          | 27,36,000       | 27,36,000                         | -                                             | 8,20,800                                          | 7,77,600                       | 43,200                     | -                         |
|         |                                                                  | 2020-21 | 55020                          | 55,02,000       | 55,02,000                         | -                                             | 16,50,600                                         | 0                              | -                          | 16,50,600                 |
|         |                                                                  | 2021-22 | 73200                          | 73,20,000       | 73,20,000                         | -                                             | 21,96,000                                         | 0                              | -                          | 21,96,000                 |
|         |                                                                  | 2022-23 | 86400                          | 86,40,000       | 86,40,000                         | -                                             | 25,92,000                                         | 0                              | -                          | 25,92,000                 |
| 3       | Lahmon Tongper<br>(Sahkhadu,<br>Nongtalang)                      | 2018-19 | 19,800 (up to 01/2019)         | 15,84,000       | 15,84,000                         | -                                             | 5,56,200                                          | 5,50,800                       | 5,400                      | -                         |
|         |                                                                  | 2019-20 | 2700 (02/2019 to 03/2019)      | 2,52,000        | 2,70,000                          | 18,000                                        | -                                                 | 7,83,000                       | 27,000                     | -                         |
|         |                                                                  | 2020-21 | 36180                          | 36,18,000       | 36,18,000                         | -                                             | 10,85,400                                         | 11,12,400                      | (+) 27,000                 | -                         |
|         |                                                                  | 2022-23 | 42090                          | 42,09,000       | 42,09,000                         | -                                             | 12,96,000                                         | 4,32,000                       | 8,64,000                   | -                         |
| 4       | Baby Nongrum<br>(Lakareng,<br>Trangblang)                        | 2018-19 | 38400 (up to 01/2019)          | 30,72,000       | 30,72,000                         | -                                             | 10,83,600                                         | 10,08,000                      | 75,600                     | -                         |
|         |                                                                  | 2019-20 | 5400 (02/2019 to 03/2019)      | 5,04,000        | 5,40,000                          | 36,000                                        | -                                                 | 11,52,000                      | 4,50,000                   | -                         |
|         |                                                                  | 2022-23 | 53400                          | 53,40,000       | 53,40,000                         | -                                             | 16,02,000                                         | 3,62,160                       | 14,02,200                  | -                         |
| 5       | Thiangmon Pohtam /<br>Obiwe! Pohtam<br>(Amsyndui,<br>Nongtalang) | 2018-19 | 53730 (up to 01/2019)          | 42,98,400       | 42,98,400                         | -                                             | 15,05,520                                         | 14,29,920                      | 75,600                     | -                         |
|         |                                                                  | 2019-20 | 7200 (02/2019 to 03/2019)      | 6,48,000        | 7,20,000                          | 72,000                                        | -                                                 | 16,37,250                      | (+) 98,250                 | -                         |
|         |                                                                  | 2020-21 | 45360                          | 45,36,000       | 45,36,000                         | -                                             | 13,60,800                                         | 13,15,800                      | 45,000                     | -                         |

<sup>200</sup>Rate of royalty for limestone was ₹ 80/MT up to January 2019 and ₹ 100/MT from February 2019.

| Sl. No. | Name of Lessee<br>(Shri/Smti)                     | Year    | Quantity as per DFO<br>Records                     | Royalty<br>paid       | Royalty<br>payable <sup>200</sup> | Short<br>payment of<br>Royalty<br>(Col 6 – 5) | DMF<br>Payable<br>[@30% of<br>Royalty<br>(Col 6)] | DMF Paid as per<br>DMR Records | Short<br>Payment of<br>DMF | Non-<br>payment of<br>DMF |
|---------|---------------------------------------------------|---------|----------------------------------------------------|-----------------------|-----------------------------------|-----------------------------------------------|---------------------------------------------------|--------------------------------|----------------------------|---------------------------|
| 1       | 2                                                 | 3       | 4                                                  | 5                     | 6                                 | 7                                             | 8                                                 | 9                              | 10                         | 11                        |
| 6       | Aldrina Nonglamin<br>(Nonglynrong,<br>Nongtalang) | 2021-22 | 86010                                              | 86,01,000             | 86,01,000                         | -                                             | 25,80,300                                         | 25,89,300                      | (+) 9,000                  | -                         |
|         |                                                   | 2022-23 | 58140                                              | 54,14,000             | 54,14,000                         | -                                             | 17,44,200                                         | 5,76,000                       | 11,68,200                  | -                         |
|         |                                                   | 2018-19 | 38100 (up to 01/2019)<br>7500 (02/2019 to 03/2019) | 30,48,000<br>6,90,000 | 30,48,000<br>7,50,000             | -<br>60,000                                   | 11,39,400                                         | 11,43,000                      | (+) 3,600                  | -                         |
|         |                                                   | 2022-23 | 112410                                             | 1,12,41,000           | 1,12,41,000                       | -                                             | 33,72,300                                         | 5,46,300                       | 28,26,000                  | -                         |
| 7       | Hemantam<br>Nonglamin (Amtuma,<br>Nongtalang)     | 2018-19 | 36000 (up to 01/2019)<br>6300 (02/2019 to 03/2019) | 28,80,000<br>5,94,000 | 28,80,000<br>6,30,000             | -<br>36,000                                   | 10,53,000                                         | 10,20,600                      | 32,400                     | -                         |
|         |                                                   | 2022-23 | 36000                                              | 36,00,000             | 36,00,000                         | -                                             | 10,80,000                                         | 3,60,000                       | 7,20,000                   | -                         |
|         |                                                   | 2018-19 | 23760 (up to 01/2019)<br>7680 (02/2019 to 03/2019) | 19,00,800<br>6,90,000 | 19,00,800<br>7,68,000             | -<br>78,000                                   | 8,00,640                                          | 4,39,200                       | 3,61,440                   | -                         |
| 8       | Aron Myrchiang<br>(Sahkhadu,<br>Nongtalang)       | 2019-20 | 50280                                              | 50,28,000             | 50,28,000                         | -                                             | 15,08,400                                         | 6,21,000                       | 8,87,400                   | -                         |
|         |                                                   | 2020-21 | 75300                                              | 75,30,000             | 75,30,000                         | -                                             | 22,59,000                                         | 14,31,000                      | 8,28,000                   | -                         |
|         |                                                   | 2021-22 | 85380                                              | 85,38,000             | 85,38,000                         | -                                             | 25,61,400                                         | 15,84,000                      | 9,77,400                   | -                         |
|         |                                                   | 2022-23 | 62760                                              | 62,76,000             | 62,76,000                         | -                                             | 18,82,800                                         | 2,52,000                       | 16,30,800                  | -                         |
| 9       | Suprita Myrchiang<br>(Amkapai,<br>Nongtalang)     | 2018-19 | 19080 (up to 01/2019)<br>5400 (02/2019 to 03/2019) | 15,26,400<br>5,04,000 | 15,26,400<br>5,40,000             | -<br>36,000                                   | 6,19,920                                          | 6,09,120                       | 10,800                     | -                         |
|         |                                                   | 2019-20 | 44652                                              | 44,65,200             | 44,65,200                         | -                                             | 13,39,560                                         | 5,90,400                       | 7,49,160                   | -                         |
|         |                                                   | 2020-21 | 51960                                              | 51,96,000             | 51,96,000                         | -                                             | 15,58,800                                         | 8,02,800                       | 7,56,000                   | -                         |
|         |                                                   | 2021-22 | 63750                                              | 63,75,000             | 63,75,000                         | -                                             | 19,12,500                                         | 17,32,500                      | 1,80,000                   | -                         |
|         |                                                   | 2022-23 | 63450                                              | 63,45,000             | 63,45,000                         | -                                             | 19,03,500                                         | 2,52,000                       | 16,51,500                  | -                         |
| 10      | Dukani Tariatang<br>(Amsyndui,<br>Nongtalang)     | 2019-20 | 88785                                              | 88,78,500             | 88,78,500                         | -                                             | 26,63,550                                         | 23,49,000                      | 3,14,550                   | -                         |
|         |                                                   | 2020-21 | 101700                                             | 1,01,70,000           | 1,01,70,000                       | -                                             | 30,51,000                                         | 28,79,550                      | 1,71,450                   | -                         |
|         |                                                   | 2021-22 | 96,300                                             | 96,30,000             | 96,30,000                         | -                                             | 28,89,000                                         | 29,97,000                      | (+) 1,08,000               | -                         |
|         |                                                   | 2022-23 | 108000                                             | 1,08,00,000           | 1,08,00,000                       | -                                             | 32,40,000                                         | 4,23,000                       | 28,17,000                  | -                         |
| 11      | Shemphang                                         | 2019-20 | 77820                                              | 77,82,000             | 77,82,000                         | -                                             | 23,34,600                                         | 16,02,000                      | 7,32,600                   | -                         |

| Sl. No.     | Name of Lessee<br>(Shri/Smti)                          | Year      | Quantity as per DFO<br>Records | Royalty<br>paid | Royalty<br>payable <sup>200</sup> | Short<br>payment of<br>Royalty<br>(Col 6 – 5) | DMF<br>Payable<br>[@30% of<br>Royalty<br>(Col 6)] | DMF Paid as per<br>DMR Records | Short<br>Payment of<br>DMF | Non-<br>payment of<br>DMF |
|-------------|--------------------------------------------------------|-----------|--------------------------------|-----------------|-----------------------------------|-----------------------------------------------|---------------------------------------------------|--------------------------------|----------------------------|---------------------------|
|             |                                                        |           |                                |                 |                                   |                                               |                                                   |                                |                            |                           |
| 1           | 2                                                      | 3         | 4                              | 5               | 6                                 | 7                                             | 8                                                 | 9                              | 10                         | 11                        |
|             | Lakashiang<br>(Amjalong, Amlari)                       | 2020-21   | 139650                         | 1,39,65,000     | 1,39,65,000                       | -                                             | 41,89,500                                         | 18,49,500                      | 23,40,000                  | -                         |
|             |                                                        | 2021-22   | 143250                         | 1,43,25,000     | 1,43,25,000                       | -                                             | 42,97,500                                         | 6,88,500                       | 36,09,000                  | -                         |
|             |                                                        | 2022-23   | 215850                         | 2,15,85,000     | 2,15,85,000                       | -                                             | 64,75,500                                         | 2,16,000                       | 62,59,500                  | -                         |
| 12          | Eurica Tariang<br>(Amtapoh,<br>Nongtalang)             | 2022-23   | 18000                          | 18,00,000       | 18,00,000                         | -                                             | 5,40,000                                          | 72,000                         | 4,68,000                   | -                         |
| 13          | Bisor Lamin<br>(Amkroh,<br>AmslaiDadeng)               | 2021-22   | 14400                          | 14,40,000       | 14,40,000                         | -                                             | 4,32,000                                          | 0                              | -                          | 4,32,000                  |
|             |                                                        | 2022-23   | 24000                          | 24,00,000       | 24,00,000                         | -                                             | 7,20,000                                          | 0                              | -                          | 7,20,000                  |
| 14          | Damanbait Lamare<br>(Rekatung, Amtapoh)                | 2021-22   | 1200                           | 1,20,000        | 1,20,000                          | -                                             | 36,000                                            | 0                              | -                          | 36,000                    |
|             |                                                        | 2022-23   | 25200                          | 25,20,000       | 25,20,000                         | -                                             | 7,56,000                                          | 0                              | -                          | 7,56,000                  |
| 15          | Khrawkupar Lyngdoh<br>Talang (Amselang,<br>Nongtalang) | 2021-22   | 6600                           | 6,60,000        | 6,60,000                          | -                                             | 1,98,000                                          | 0                              | -                          | 1,98,000                  |
|             |                                                        | 2022-23   | 30000                          | 30,00,000       | 30,00,000                         | -                                             | 9,00,000                                          | 0                              | -                          | 9,00,000                  |
| 16          | Asha Lamare<br>(Ampudia,<br>Nongtalang)                | 2021-22   | 15300                          | 15,30,000       | 15,30,000                         | -                                             | 4,59,000                                          | 0                              | -                          | 4,59,000                  |
|             |                                                        | 2022-23   | 51000                          | 51,00,000       | 51,00,000                         | -                                             | 15,30,000                                         | 0                              | -                          | 15,30,000                 |
| Grand Total |                                                        | 28,24,359 |                                | 32,92,97,300    | 32,96,33,300                      | 3,36,000                                      | 8,31,64,050                                       | 3,89,69,100                    | 3,27,25,350                | 1,14,69,600               |



**Appendix 5.3.6**  
**Statement showing Non/Short collection of DMF for quantity of Limestone transported – East Jaintia Hills**  
**(Reference: Paragraph 5.3.10.4, Table 5.3.7)**

| Sl. No. | Name of Lessee<br>(Shri/Smt)                   | Year    | Quantity as per<br>DFO Records | Royalty<br>paid | Royalty<br>payable <sup>201</sup> | Short<br>payment of<br>Royalty<br>(Col 6 – 5) | DMF Payable<br>[ @30% of<br>Royalty<br>(Col 6)] | DMF Paid as per<br>DMR Records | Short<br>payment of<br>DMF | Non-<br>payment<br>of DMF |
|---------|------------------------------------------------|---------|--------------------------------|-----------------|-----------------------------------|-----------------------------------------------|-------------------------------------------------|--------------------------------|----------------------------|---------------------------|
|         |                                                |         |                                |                 |                                   |                                               |                                                 |                                |                            |                           |
| 1       | 2                                              | 3       | 4                              | 5               | 6                                 | 7                                             | 8                                               | 9                              | 10                         | 11                        |
| 1       | Adelphin Pyrngap<br>(Shnongrim,<br>Nongkhlieh) | 2018-19 | 28140 (up to<br>01/2019)       | 22,51,200       | 22,51,200                         | -                                             | 9,00,360                                        | 8,15,760                       | 84,600                     | -                         |
|         |                                                |         | 7500 (02/2019 to<br>03/2019)   | 6,78,000        | 7,50,000                          | 72,000                                        |                                                 |                                |                            |                           |
|         |                                                | 2019-20 | 18060                          | 18,06,000       | 18,06,000                         | -                                             | 5,41,800                                        | 63,000                         | 4,78,800                   | -                         |
|         |                                                | 2020-21 | 78660                          | 78,66,000       | 78,66,000                         | -                                             | 23,59,800                                       | 21,54,600                      | 2,05,200                   | -                         |
| 2       | Kermiky Dkhar<br>(Mootyngkrong, Latyrke)       | 2018-19 | 8250 (up to<br>01/2019)        | 6,60,000        | 6,60,000                          | -                                             | 2,97,000                                        | 0                              | -                          | 2,97,000                  |
|         |                                                |         | 3300 (02/2019 to<br>03/2019)   | 3,12,000        | 3,30,000                          | 18,000                                        |                                                 |                                |                            |                           |
|         |                                                | 2019-20 | 9975                           | 9,97,500        | 9,97,500                          | -                                             | 2,99,250                                        | 0                              | -                          | 2,99,250                  |
|         |                                                | 2020-21 | 37800                          | 37,80,000       | 37,80,000                         | -                                             | 11,34,000                                       | 0                              | -                          | 11,34,000                 |
|         |                                                | 2021-22 | 293400                         | 2,93,40,000     | 2,93,40,000                       | -                                             | 88,02,000                                       | 86,94,000                      | 1,08,000                   |                           |
| 3       | Yookanni Passah<br>(Umkroh, Lumshnong)         | 2022-23 | 4200                           | 4,20,000        | 4,20,000                          | -                                             | 1,26,000                                        | 0                              | -                          | 1,26,000                  |
|         |                                                |         | 1350 (01/2019)                 | 1,08,000        | 1,08,000                          | -                                             | 68,400                                          | 68,400                         | -                          | -                         |
|         |                                                | 2018-19 | 1200 (03/2019)                 | 1,20,000        | 1,20,000                          | -                                             |                                                 |                                |                            |                           |
|         |                                                | 2019-20 | 31800                          | 31,80,000       | 31,80,000                         | -                                             | 9,54,000                                        | 72,000                         | 8,82,000                   | -                         |
|         |                                                | 2020-21 | 105990                         | 1,05,99,000     | 1,05,99,000                       | -                                             | 31,79,700                                       | 0                              | -                          | 31,79,700                 |
| 4       | Emlangki Lamare<br>(Wahpynkon,<br>Lumshnong)   | 2021-22 | 127200                         | 1,27,20,000     | 1,27,20,000                       | -                                             | 38,16,000                                       | 0                              | -                          | 38,16,000                 |
|         |                                                | 2022-23 | 301800                         | 3,01,80,000     | 3,01,80,000                       | -                                             | 90,54,000                                       | 0                              | -                          | 90,54,000                 |
|         |                                                | 2019-20 | 6500                           | 6,50,000        | 6,50,000                          | -                                             | 1,95,000                                        | 1,80,000                       | 15,000                     | -                         |
|         |                                                | 2021-22 | 71400                          | 71,40,000       | 71,40,000                         | -                                             | 21,42,000                                       | 18,09,000                      | 3,33,000                   | -                         |
|         |                                                | 2022-23 | 69300                          | 69,30,000       | 69,30,000                         | -                                             | 20,79,000                                       | 6,93,000                       | 13,86,000                  | -                         |
| 5       | Danima Pdang<br>(Lumshnong)                    | 2021-22 | 214344                         | 2,14,34,400     | 2,14,34,400                       | -                                             | 64,30,320                                       | 56,83,320                      | 7,47,000                   | -                         |
|         |                                                | 2022-23 | 153300                         | 1,53,30,000     | 1,53,30,000                       | -                                             | 45,99,000                                       | 10,08,000                      | 35,91,000                  | -                         |

<sup>201</sup>Rate of royalty for limestone was ₹ 80/MT upto January 2019 and ₹ 100/MT from February 2019.

| Sl. No. | Name of Lessee (Shri/Smti)                          | Year    | Quantity as per DFO Records | Royalty paid | Royalty payable <sup>201</sup> | Short payment of Royalty (Col 6 – 5) | DMF Payable [30% of Royalty (Col 6)] | DMF Paid as per DMR Records | Short payment of DMF | Non-payment of DMF |
|---------|-----------------------------------------------------|---------|-----------------------------|--------------|--------------------------------|--------------------------------------|--------------------------------------|-----------------------------|----------------------|--------------------|
|         |                                                     |         |                             |              |                                |                                      |                                      |                             |                      |                    |
| 1       | 2                                                   | 3       | 4                           | 5            | 6                              | 7                                    | 8                                    | 9                           | 10                   | 11                 |
| 6       | Eldi Dhar (Wahajer)                                 | 2020-21 | 80100                       | 80,10,000    | 80,10,000                      | -                                    | 24,03,000                            | 22,54,500                   | 1,48,500             | -                  |
|         |                                                     | 2022-23 | 56700                       | 56,70,000    | 56,70,000                      | -                                    | 17,01,000                            | 0                           | -                    | 17,01,000          |
| 7       | Lesly Shylla (Lumsakhne, Latyrke)                   | 2020-21 | 29700                       | 29,70,000    | 29,70,000                      | -                                    | 8,91,000                             | 0                           | -                    | 8,91,000           |
|         |                                                     | 2021-22 | 48300                       | 48,30,000    | 48,30,000                      | -                                    | 14,49,000                            | 15,12,000                   | (+) 63,000           | -                  |
|         |                                                     | 2022-23 | 12600                       | 12,60,000    | 12,60,000                      | -                                    | 3,78,000                             | 0                           | -                    | 3,78,000           |
| 8       | Silbinus Sukhlain (Dongmynthlu, Lumthari)           | 2022-23 | 31500                       | 31,50,000    | 31,50,000                      | -                                    | 9,45,000                             | 0                           | -                    | 9,45,000           |
| 9       | Balentine Shylla (Umytra, Chiehruphi)               | 2021-22 | 58500                       | 58,50,000    | 58,50,000                      | -                                    | 17,55,000                            | 0                           | -                    | 17,55,000          |
|         |                                                     | 2022-23 | 56700                       | 56,70,000    | 56,70,000                      | -                                    | 17,01,000                            | 0                           | -                    | 17,01,000          |
| 10      | Lamshwa Kyndoh (Wah pynkon-I, Lumshnong)            | 2021-22 | 6600                        | 6,60,000     | 6,60,000                       | -                                    | 1,98,000                             | 0                           | -                    | 1,98,000           |
|         |                                                     | 2022-23 | 29400                       | 29,40,000    | 29,40,000                      | -                                    | 8,82,000                             | 0                           | -                    | 8,82,000           |
| 11      | Lamshwa Kyndoh (Chetah Lashi, Lumshnong)            | 2022-23 | 12600                       | 12,60,000    | 12,60,000                      | -                                    | 3,78,000                             | 0                           | -                    | 3,78,000           |
| 12      | Lamshwa Kyndoh (Wahpynkon-II, Lumshnong)            | 2022-23 | 6300                        | 6,30,000     | 6,30,000                       | -                                    | 1,89,000                             | 0                           | -                    | 1,89,000           |
| 13      | Markiroy Pdang (Larung, Lumshnong)                  | 2022-23 | 2100                        | 2,10,000     | 2,10,000                       | -                                    | 63,000                               | 0                           | -                    | 63,000             |
| 14      | Meri Dhar (Rynthlong, Nongsning)                    | 2021-22 | 120600                      | 1,20,60,000  | 1,20,60,000                    | -                                    | 36,18,000                            | 0                           | -                    | 36,18,000          |
|         |                                                     | 2022-23 | 24300                       | 24,30,000    | 24,30,000                      | -                                    | 7,29,000                             | 0                           | -                    | 7,29,000           |
| 15      | Shlur Bareh (Musinag, Lamare)                       | 2022-23 | 27300                       | 27,30,000    | 27,30,000                      | -                                    | 8,19,000                             | 0                           | -                    | 8,19,000           |
| 16      | Thomas Nongdu (Wahrakhing, Musiang Lamare)          | 2022-23 | 2100                        | 2,10,000     | 2,10,000                       | -                                    | 63,000                               | 0                           | -                    | 63,000             |
| 17      | Worlin Lamare (Lumshnong-I)                         | 2021-22 | 14100                       | 14,10,000    | 14,10,000                      | -                                    | 4,23,000                             | 0                           | -                    | 4,23,000           |
|         |                                                     | 2022-23 | 31500                       | 31,50,000    | 31,50,000                      | -                                    | 9,45,000                             | 0                           | -                    | 9,45,000           |
| 18      | Worlin Lamare (Lumshnong-II)                        | 2021-22 | 29700                       | 29,70,000    | 29,70,000                      | -                                    | 8,91,000                             | 0                           | -                    | 8,91,000           |
|         |                                                     | 2022-23 | 52500                       | 52,50,000    | 52,50,000                      | -                                    | 15,75,000                            | 0                           | -                    | 15,75,000          |
| 19      | Ioobiangmontre Pasi (Wah Rkhiang, Moosniang Lamare) | 2021-22 | 42300                       | 42,30,000    | 42,30,000                      | -                                    | 12,69,000                            | 0                           | -                    | 12,69,000          |
|         |                                                     | 2022-23 | 58800                       | 58,80,000    | 58,80,000                      | -                                    | 17,64,000                            | 0                           | -                    | 17,64,000          |

| Sl. No. | Name of Lessee<br>(Shri/Smti)        | Year    | Quantity as per<br>DFO Records | Royalty<br>paid     | Royalty<br>payable <sup>201</sup> | Short<br>payment of<br>Royalty<br>(Col 6 – 5) | DMF Payable<br>[@30% of<br>Royalty<br>(Col 6)] | DMF Paid as per<br>DMR Records | Short<br>payment of<br>DMF | Non-<br>payment<br>of DMF |
|---------|--------------------------------------|---------|--------------------------------|---------------------|-----------------------------------|-----------------------------------------------|------------------------------------------------|--------------------------------|----------------------------|---------------------------|
| 1       | 2                                    | 3       | 4                              | 5                   | 6                                 | 7                                             | 8                                              | 9                              | 10                         | 11                        |
| 20      | Wenly Phymgap (Letein,<br>Moolasngi) | 2021-22 | 54900                          | 54,90,000           | 54,90,000                         | -                                             | 16,47,000                                      | 0                              | -                          | 16,47,000                 |
|         |                                      | 2022-23 | 29400                          | 29,40,000           | 29,40,000                         | -                                             | 8,82,000                                       | 0                              | -                          | 8,82,000                  |
|         | <b>Grand Total</b>                   |         | <b>24,92,069</b>               | <b>24,79,42,100</b> | <b>24,80,32,100</b>               | <b>90,000</b>                                 | <b>7,45,35,630</b>                             | <b>2,50,07,580</b>             | <b>79,16,100</b>           | <b>4,16,11,950</b>        |

**Appendix 5.3.7**  
**Statement showing Non/Short collection of DMF for quantity of Boulder Stone transported – East Khasi Hills**  
**(Reference: Paragraph 5.3.10.4, Table 5.3.7)**

| Sl. No. | Name of Lessee (Shri/Smt)                            | Year    | Quantity as per DFO Record | Royalty Paid | Royalty payable @240 per cubic meter | Short payment of royalty | DMF Payable (30% of Royalty – Col 6) | DMF Paid  | Short Payment of DMF | Non-payment of DMF |
|---------|------------------------------------------------------|---------|----------------------------|--------------|--------------------------------------|--------------------------|--------------------------------------|-----------|----------------------|--------------------|
| 1       | 2                                                    | 3       | 4                          | 5            | 6                                    | 7                        | 8                                    | 9         | 10                   | 11                 |
| 1       | Edingson Khongnohbeh (Nongjri)                       | 2018-19 | 35597                      | 85,43,280    | 85,43,280                            | -                        | 25,62,984                            | 85,824    | 24,77,160            | -                  |
|         |                                                      | 2019-20 | 12932                      | 31,03,680    | 31,03,680                            | -                        | 9,31,104                             | 9,07,759  | 23,345               | -                  |
|         |                                                      | 2020-21 | 11400                      | 27,36,000    | 27,36,000                            | -                        | 8,20,800                             | 0         | -                    | 8,20,800           |
|         |                                                      | 2021-22 | 9286                       | 22,28,640    | 22,28,640                            | -                        | 6,68,592                             | 1,02,960  | 5,65,632             | -                  |
|         |                                                      | 2022-23 | 6432                       | 15,43,680    | 15,43,680                            | -                        | 4,63,104                             | 0         | -                    | 4,63,104           |
| 3       | Khrikshon Lyngkhoi (Laitkynsew)                      | 2021-22 | 4172                       | 10,01,280    | 10,01,280                            | -                        | 3,00,384                             | 1,25,160  | 1,75,224             | -                  |
|         |                                                      | 2022-23 | 18476                      | 44,34,240    | 44,34,240                            | -                        | 13,30,272                            | 35,760    | 12,94,512            | -                  |
| 4       | Bankyrshan Kshiar (Mitlor, Swer Sohra)               | 2018-19 | 29084                      | 69,80,160    | 69,80,160                            | -                        | 20,94,048                            | 0         | -                    | 20,94,048          |
|         |                                                      | 2019-20 | 49706                      | 1,19,29,440  | 1,19,29,440                          | -                        | 35,78,832                            | 23,59,121 | 12,19,711            | -                  |
|         |                                                      | 2020-21 | 30932                      | 74,23,680    | 74,23,680                            | -                        | 22,27,104                            | 30,57,045 | (+) 8,29,941         | -                  |
|         |                                                      | 2021-22 | 34326                      | 82,38,240    | 82,38,240                            | -                        | 24,71,472                            | 24,68,032 | 3,440                | -                  |
|         |                                                      | 2022-23 | 23064                      | 55,35,360    | 55,35,360                            | -                        | 16,60,608                            | 13,35,425 | 3,25,183             | -                  |
| 5       | Edarstar L. Nongbri (Laitdiengwah)                   | 2019-20 | 9238                       | 22,17,120    | 22,17,120                            | -                        | 6,65,136                             | 3,43,296  | 3,21,840             | -                  |
|         |                                                      | 2020-21 | 16688                      | 40,05,120    | 40,05,120                            | -                        | 12,01,536                            | 8,79,696  | 3,21,840             | -                  |
|         |                                                      | 2021-22 | 16148                      | 38,75,520    | 38,75,520                            | -                        | 11,62,656                            | 6,39,216  | 5,23,440             | -                  |
|         |                                                      | 2022-23 | 14602                      | 35,04,480    | 35,04,480                            | -                        | 10,51,344                            | 3,00,384  | 7,50,960             | -                  |
|         |                                                      | 2020-21 | 2145                       | 5,14,800     | 5,14,800                             | -                        | 1,54,440                             | 51,480    | 1,02,960             | -                  |
| 6       | BanroilangWahlang (Kynrem)                           | 2021-22 | 7140                       | 17,13,600    | 17,13,600                            | -                        | 5,14,080                             | 51,500    | 4,62,580             | -                  |
|         |                                                      | 2022-23 | 3868                       | 9,28,320     | 9,28,320                             | -                        | 2,78,496                             | 0         | -                    | 2,78,496           |
|         |                                                      | 2021-22 | 50660                      | 1,21,58,400  | 1,21,58,400                          | -                        | 36,47,520                            | 11,55,332 | 24,92,188            | -                  |
| 7       | Joy James Roy Khongmawloh (Phlangba Haneng, Mawpran) | 2022-23 | 51430                      | 1,23,43,200  | 1,23,43,200                          | -                        | 37,02,960                            | 37,97,270 | (+) 94,310           | -                  |
|         |                                                      | 2021-22 | 4284                       | 10,28,160    | 10,28,160                            | -                        | 3,08,448                             | 1,54,224  | 1,54,224             | -                  |
| 8       | Arbis Tangdhara (Kroh Dewsaw, Sohbar))               |         |                            |              |                                      |                          |                                      |           |                      |                    |

| Sl. No.            | Name of Lessee (Shri/Smt)             | Year    | Quantity as per DFO Record | Royalty Paid        | Royalty payable @240 per cubic meter | Short payment of royalty | DMF Payable (30% of Royalty – Col 6) | DMF Paid           | Short Payment of DMF | Non-payment of DMF |
|--------------------|---------------------------------------|---------|----------------------------|---------------------|--------------------------------------|--------------------------|--------------------------------------|--------------------|----------------------|--------------------|
| 1                  | 2                                     | 3       | 4                          | 5                   | 6                                    | 7                        | 8                                    | 9                  | 10                   | 11                 |
|                    |                                       | 2022-23 | 714                        | 1,71,360            | 1,71,360                             | -                        | 51,408                               | 0                  | -                    | 51,408             |
| 9                  | Bidonbor Manik Syiem (Mawlynrei)      | 2022-23 | 596                        | 1,43,040            | 1,43,040                             | -                        | 42,912                               | 21,456             | 21,456               | -                  |
| 10                 | Bateinam S.L. Nongbri (Thangsning)    | 2021-22 | 4172                       | 10,01,280           | 10,01,280                            | -                        | 3,00,384                             | 3,43,296           | (+) 42,912           | -                  |
|                    |                                       | 2022-23 | 14304                      | 34,32,960           | 34,32,960                            | -                        | 10,29,888                            | 8,79,723           | 1,50,165             | -                  |
| 11                 | Hanbor Khongtani (Synkienprah, Sohra) | 2021-22 | 6848                       | 16,43,520           | 16,43,520                            | -                        | 4,93,056                             | 72,864             | 4,20,192             | -                  |
|                    |                                       | 2022-23 | 8760                       | 21,02,400           | 21,02,400                            | -                        | 6,30,720                             | 0                  | -                    | 6,30,720           |
| 12                 | Shimhok L. Nongbri (Thangsning)       | 2022-23 | 3216                       | 7,71,840            | 7,71,840                             | -                        | 2,31,552                             | 1,88,640           | 42,912               | -                  |
| 13                 | Milphiya Massar (Lam Jathit, Dymmiew) | 2021-22 | 13112                      | 31,46,880           | 31,46,880                            | -                        | 9,44,064                             | 0                  | -                    | 9,44,064           |
| <b>Grand Total</b> |                                       |         | <b>4,93,332</b>            | <b>11,83,99,680</b> | <b>11,83,99,680</b>                  | <b>0</b>                 | <b>3,55,19,904</b>                   | <b>1,93,55,463</b> | <b>1,08,81,801</b>   | <b>52,82,640</b>   |

**Appendix 5.3.8**  
**Statement showing Non/Short collection of DMF for quantity of Boulder Stone transported – Ri-Bhoi**  
**(Reference: Paragraph 5.3.10.4, Table 5.3.7)**

| SL No. | Name of Lessee (Shri/Smti)                          | Year    | Quantity as per DFO Record | Royalty Paid | Royalty payable @240 per cubic meter | Short payment of royalty | DMF Payable (30% of Royalty – Col 6) | DMF Paid  | Non/ short Payment | Non/ short Payment | (Amount in ₹) |    |
|--------|-----------------------------------------------------|---------|----------------------------|--------------|--------------------------------------|--------------------------|--------------------------------------|-----------|--------------------|--------------------|---------------|----|
|        |                                                     |         |                            |              |                                      |                          |                                      |           |                    |                    | 8             | 11 |
| 1      | 2                                                   | 3       | 4                          | 5            | 6                                    | 7                        | 8                                    | 9         | 10                 | 11                 |               |    |
|        |                                                     | 2018-19 | 43000                      | 1,03,20,000  | 1,03,20,000                          | -                        | 30,96,000                            | 0         | -                  | 30,96,000          |               |    |
|        |                                                     | 2019-20 | 21000                      | 50,40,000    | 50,40,000                            | -                        | 15,12,000                            | 5,76,000  | 9,36,000           | -                  |               |    |
| 1      | M/s Uranus Stone Products & Co. (Umduba)            | 2020-21 | 13710                      | 32,90,400    | 32,90,400                            | -                        | 9,87,120                             | 10,17,936 | (+) 30,816         | -                  |               |    |
|        |                                                     | 2021-22 | 9996                       | 23,99,040    | 23,99,040                            | -                        | 7,19,712                             | 6,16,896  | 1,02,816           | -                  |               |    |
|        |                                                     | 2022-23 | 5400                       | 12,96,000    | 12,96,000                            | -                        | 3,88,800                             | 19,704    | 3,69,096           | -                  |               |    |
| 2      | Romesh Nongrum (Lum-Gor)                            | 2018-19 | 2000                       | 4,80,000     | 4,80,000                             | -                        | 1,44,000                             | 0         | -                  | 1,44,000           |               |    |
|        |                                                     | 2019-20 | 500                        | 1,20,000     | 1,20,000                             | -                        | 36,000                               | 0         | -                  | 36,000             |               |    |
|        |                                                     | 2018-19 | 300                        | 72,000       | 72,000                               | -                        | 21,600                               | 0         | -                  | 21,600             |               |    |
| 3      | BanrilangKharjahrin (Umnawe)                        | 2019-20 | 1000                       | 2,40,000     | 2,40,000                             | -                        | 72,000                               | 0         | -                  | 72,000             |               |    |
|        |                                                     | 2018-19 | 2000                       | 4,80,000     | 4,80,000                             | -                        | 1,44,000                             | 0         | -                  | 1,44,000           |               |    |
| 4      | David Kharjahrin (Jorsariang)                       | 2019-20 | 1000                       | 2,40,000     | 2,40,000                             | -                        | 72,000                               | 0         | -                  | 72,000             |               |    |
|        |                                                     | 2020-21 | 1000                       | 2,40,000     | 2,40,000                             | -                        | 72,000                               | 0         | -                  | 72,000             |               |    |
| 5      | Shelina Nongbri (Umeit)                             | 2020-21 | 1434                       | 3,44,160     | 3,44,160                             | -                        | 1,03,248                             | 61,560    | 41,688             | -                  |               |    |
|        |                                                     | 2018-19 | 44000                      | 1,05,60,000  | 1,05,60,000                          | -                        | 31,68,000                            | 0         | -                  | 31,68,000          |               |    |
|        |                                                     | 2019-20 | 14000                      | 33,60,000    | 33,60,000                            | -                        | 10,08,000                            | 0         | -                  | 10,08,000          |               |    |
| 6      | Phaisar Shylla (Umnawe)                             | 2020-21 | 13210                      | 31,70,400    | 31,70,400                            | -                        | 9,51,120                             | 0         | -                  | 9,51,120           |               |    |
|        |                                                     | 2021-22 | 8568                       | 20,56,320    | 20,56,320                            | -                        | 6,16,896                             | 0         | -                  | 6,16,896           |               |    |
|        |                                                     | 2022-23 | 1800                       | 4,32,000     | 4,32,000                             | -                        | 1,29,600                             | 0         | -                  | 1,29,600           |               |    |
|        |                                                     | 2018-19 | 9200                       | 22,08,000    | 22,08,000                            | -                        | 6,62,400                             | 8,07,200  | 12,52,000          | -                  |               |    |
| 7      | Lumlang Shylla<br>1. Barapathar, and<br>2. Maikhuli | 2018-19 | 19400                      | 46,56,000    | 46,56,000                            | -                        | 13,96,800                            |           |                    |                    |               |    |
|        |                                                     | 2019-20 | 8450                       | 20,28,000    | 20,28,000                            | -                        | 6,08,400                             | 18,50,400 | (+)                | -                  |               |    |

| Sl. No. | Name of Lessee (Shri/Smti)    | Year    | Quantity as per DFO Record | Royalty Paid | Royalty payable @240 per cubic meter | Short payment of royalty | DMF Payable (30% of Royalty – Col 6) | DMF Paid  | Non/ short Payment | Non/ short Payment |
|---------|-------------------------------|---------|----------------------------|--------------|--------------------------------------|--------------------------|--------------------------------------|-----------|--------------------|--------------------|
| 1       | 2                             | 3       | 4                          | 5            | 6                                    | 7                        | 8                                    | 9         | 10                 | 11                 |
|         |                               | 2019-20 | 15600                      | 37,44,000    | 37,44,000                            | -                        | 11,23,200                            |           | 1,18,800           |                    |
|         |                               | 2020-21 | 4570                       | 10,96,800    | 10,96,800                            | -                        | 3,29,040                             |           | (+)                |                    |
|         |                               | 2020-21 | 20250                      | 48,60,000    | 48,60,000                            | -                        | 14,58,000                            | 25,71,264 | 7,84,224           | -                  |
|         |                               | 2021-22 | 714                        | 1,71,360     | 1,71,360                             | -                        | 51,408                               |           | (+)                |                    |
|         |                               | 2021-22 | 4820                       | 11,56,800    | 11,56,800                            | -                        | 3,47,040                             | 5,91,336  | 1,92,888           | -                  |
|         |                               | 2022-23 | 5028                       | 12,06,720    | 12,06,720                            | -                        | 3,62,016                             | 3,30,141  | 31,875             | -                  |
| 8       | Kedrina Jahrin (Umlangpur)    | 2018-19 | 25500                      | 61,20,000    | 61,20,000                            | -                        | 18,36,000                            | 0         | -                  | 18,36,000          |
|         |                               | 2019-20 | 3000                       | 7,20,000     | 7,20,000                             | -                        | 2,16,000                             | 0         | -                  | 2,16,000           |
|         |                               | 2021-22 | 1428                       | 3,42,720     | 3,42,720                             | -                        | 1,02,816                             | 51,408    | 51,408             | -                  |
|         |                               | 2022-23 | 10614                      | 25,47,360    | 25,47,360                            | -                        | 7,64,208                             | 7,77,600  | (+) 13,392         | -                  |
| 9       | PaniramNarleng (Pahamkynshoh) | 2018-19 | 1500                       | 3,60,000     | 3,60,000                             | -                        | 1,08,000                             | 0         | -                  | 1,08,000           |
|         |                               | 2019-20 | 1000                       | 2,40,000     | 2,40,000                             | -                        | 72,000                               | 0         | -                  | 72,000             |
| 10      | Khrikshon Lyngkhoi (Umduba)   | 2018-19 | 4000                       | 9,60,000     | 9,60,000                             | -                        | 2,88,000                             | 1,51,537  | 1,36,463           | -                  |
|         |                               | 2020-21 | 3678                       | 8,82,720     | 8,82,720                             | -                        | 2,64,816                             | 3,54,816  | (+) 90,000         | -                  |
|         |                               | 2022-23 | 12384                      | 29,72,160    | 29,72,160                            | -                        | 8,91,648                             | 2,05,632  | 6,86,016           | -                  |
|         |                               | 2018-19 | 250                        | 60,000       | 60,000                               | -                        | 18,000                               | 0         | -                  | 18,000             |
| 11      | Ranjan Kro (Byrnihat)         | 2019-20 | 3000                       | 7,20,000     | 7,20,000                             | -                        | 2,16,000                             | 0         | -                  | 2,16,000           |
|         |                               | 2021-22 | 714                        | 1,71,360     | 1,71,360                             | -                        | 51,408                               | 0         | -                  | 51,408             |
| 12      | Biru Narleng (Baridua)        | 2018-19 | 1000                       | 2,40,000     | 2,40,000                             | -                        | 72,000                               | 0         | -                  | 72,000             |
|         |                               | 2019-20 | 6000                       | 14,40,000    | 14,40,000                            | -                        | 4,32,000                             | 0         | -                  | 4,32,000           |
|         |                               | 2020-21 | 2142                       | 5,14,080     | 5,14,080                             | -                        | 1,54,224                             | 0         | -                  | 1,54,224           |
|         |                               | 2021-22 | 4284                       | 10,28,160    | 10,28,160                            | -                        | 3,08,448                             | 0         | -                  | 3,08,448           |
|         |                               | 2022-23 | 4128                       | 9,90,720     | 9,90,720                             | -                        | 2,97,216                             | 0         | -                  | 2,97,216           |
|         |                               | 2018-19 | 1000                       | 2,40,000     | 2,40,000                             | -                        | 72,000                               | 36,000    | 36,000             | -                  |
| 13      | Horatius Bareh (Umduba)       |         |                            |              |                                      |                          |                                      |           |                    |                    |

| SL No.      | Name of Lessee (Shri/Smti)    | Year    | Quantity as per DFO Record | Royalty Paid | Royalty payable @240 per cubic meter | Short payment of royalty | DMF Payable (30% of Royalty – Col 6) | DMF Paid    | Non/ short Payment | Non/ short Payment |
|-------------|-------------------------------|---------|----------------------------|--------------|--------------------------------------|--------------------------|--------------------------------------|-------------|--------------------|--------------------|
| 1           | 2                             | 3       | 4                          | 5            | 6                                    | 7                        | 8                                    | 9           | 10                 | 11                 |
|             |                               | 2019-20 | 3000                       | 7,20,000     | 7,20,000                             | -                        | 2,16,000                             | 36,000      | 1,80,000           | -                  |
| 14          | Wesley Doloi (Ampynsengura)   | 2018-19 | 12000                      | 28,80,000    | 28,80,000                            | -                        | 8,64,000                             | 0           | -                  | 8,64,000           |
|             |                               | 2019-20 | 3000                       | 7,20,000     | 7,20,000                             | -                        | 2,16,000                             | 0           | -                  | 2,16,000           |
| 15          | Wesley Doloi (Halem Ganapati) | 2018-19 | 10000                      | 24,00,000    | 24,00,000                            | -                        | 7,20,000                             | 0           | -                  | 7,20,000           |
|             |                               | 2019-20 | 4000                       | 9,60,000     | 9,60,000                             | -                        | 2,88,000                             | 0           | -                  | 2,88,000           |
| 16          | Greenland Lakhmie (Muroh Rim) | 2018-19 | 4000                       | 9,60,000     | 9,60,000                             | -                        | 2,88,000                             | 0           | -                  | 2,88,000           |
|             |                               | 2019-20 | 2000                       | 4,80,000     | 4,80,000                             | -                        | 1,44,000                             | 2,16,000    | (+) 72,000         | -                  |
|             |                               | 2018-19 | 21000                      | 50,40,000    | 50,40,000                            | -                        | 15,12,000                            | 0           | -                  | 15,12,000          |
| 17          | M/s Jamda Sangma (Umduba)     | 2020-21 | 4856                       | 11,65,440    | 11,65,440                            | -                        | 3,49,632                             | 1,44,000    | 2,05,632           | -                  |
| Grand Total |                               |         | 4,21,428                   | 10,11,42,720 | 10,11,42,720                         | 0                        | 3,03,42,816                          | 1,04,15,430 | 27,26,874          | 1,72,00,512        |



**Appendix 5.3.9**  
**Statement showing Non/Short collection of DMF for quantity of Boulder Stone transported – West Jaintia Hills**  
**(Reference: Paragraph 5.3.10.4, Table 5.3.7)**

| Sl. No.     | Name of Lessee (Shri/Smt)                        | Year    | Quantity as per DFO Record (in c.um) | Royalty paid | Royalty to be paid (@240 per cu.m) | Short payment of Royalty | DMF Payable (col 6 x 30%) | DMF Paid  | Short Payment of DMF | (Amount in ₹)      |  |
|-------------|--------------------------------------------------|---------|--------------------------------------|--------------|------------------------------------|--------------------------|---------------------------|-----------|----------------------|--------------------|--|
|             |                                                  |         |                                      |              |                                    |                          |                           |           |                      | Non-payment of DMF |  |
| 1           | 2                                                | 3       | 4                                    | 5            | 6                                  | 7                        | 8                         | 9         | 10                   | 11                 |  |
| 1           | Belkimon Shylla (Kdong Synjar, Wahiajer)         | 2020-21 | 3453                                 | 4,93,440     | 8,28,720                           | 3,35,280                 | 2,48,616                  | 1,48,032  | 1,00,584             | -                  |  |
| 2           | Wanlang Phawa (Mihmyntdu, Moodymmai)             | 2020-21 | 601                                  | 85,920       | 1,44,240                           | 58,320                   | 43,272                    | 0         | -                    | 43,272             |  |
|             |                                                  | 2021-22 | 27215                                | 65,31,600    | 65,31,600                          | -                        | 19,59,480                 | 0         | -                    | 19,59,480          |  |
|             |                                                  | 2022-23 | 60019                                | 1,44,04,560  | 1,44,04,560                        | -                        | 43,21,368                 | 0         | -                    | 43,21,368          |  |
| 3           | Beclean Sutnga (Pdein Thwai, Laroit, Nartiang)   | 2022-23 | 5005                                 | 12,01,200    | 12,01,200                          | -                        | 3,60,360                  | 0         | -                    | 3,60,360           |  |
| 4           | Briwon Pohshna (Pdein Thwai, Laroit, Nartiang)   | 2020-21 | 3606                                 | 5,15,280     | 8,65,440                           | 3,50,160                 | 2,59,632                  | 0         | -                    | 2,59,632           |  |
|             |                                                  | 2022-23 | 715                                  | 1,71,600     | 1,71,600                           | -                        | 51,480                    | 0         | -                    | 51,480             |  |
| 5           | Eddystone Shylla (Pdein Thwai, Laroit, Nartiang) | 2022-23 | 7150                                 | 17,16,000    | 17,16,000                          | -                        | 5,14,800                  | 0         | -                    | 5,14,800           |  |
| 6           | Jlan Kupar Rymbai (Wahiasch, Sohmynting)         | 2022-23 | 715                                  | 1,71,600     | 1,71,600                           | -                        | 51,480                    | 0         | -                    | 51,480             |  |
| 7           | Morning Kassar (Wahiasch, Sohmynting)            | 2018-19 | 900                                  | 1,28,640     | 2,16,000                           | 87,360                   | 64,800                    | 0         | -                    | 64,800             |  |
|             |                                                  | 2019-20 | 225                                  | 32,160       | 54,000                             | 21,840                   | 16,200                    | 0         | -                    | 16,200             |  |
|             |                                                  | 2020-21 | 2346                                 | 3,43,473     | 5,63,040                           | 2,19,567                 | 1,68,912                  | 77,266    | 91,646               | -                  |  |
|             |                                                  | 2021-22 | 2684                                 | 6,44,160     | 6,44,160                           | -                        | 1,93,248                  | 2,19,024  | (+) 25,776           | -                  |  |
|             |                                                  | 2022-23 | 16267                                | 39,04,080    | 39,04,080                          | -                        | 11,71,224                 | 1,80,288  | 9,90,936             | -                  |  |
| 8           | Embor Rymbai (Khliehtyrshi)                      | 2018-19 | 1936                                 | 2,76,720     | 4,64,640                           | 1,87,920                 | 1,39,392                  | 3240      | 1,36,152             | -                  |  |
| 9           | Nibian Sumer (Mukhla Shohshrieh)                 | 2020-21 | 903                                  | 1,28,880     | 2,16,720                           | 87,840                   | 65,016                    | 38,664    | 26,352               | -                  |  |
|             |                                                  | 2018-19 | 8627                                 | 12,33,120    | 20,70,480                          | 8,37,360                 | 6,21,144                  | 3,60,240  | 2,60,904             | -                  |  |
|             |                                                  | 2019-20 | 225                                  | 32,160       | 54,000                             | 21,840                   | 16,200                    | 9648      | 6,552                | -                  |  |
|             |                                                  | 2020-21 | 13581                                | 19,40,640    | 32,59,440                          | 13,18,800                | 9,77,832                  | 5,60,392  | 4,17,440             | -                  |  |
| Grand Total |                                                  |         | 156173                               | 3,39,55,233  | 3,74,81,520                        | 35,26,287                | 1,12,44,456               | 15,96,794 | 20,04,790            | 76,42,872          |  |

**Appendix 5.3.10**  
**Transportation of boulder stone by mining lease holders under DFO Tura for which DMF**  
**has not been paid**  
**(Reference: Paragraph 5.3.10.5)**

(Amount in ₹)

| (Amount in ₹) |                                             |         |                                             |                                      |              |                                             |                              |
|---------------|---------------------------------------------|---------|---------------------------------------------|--------------------------------------|--------------|---------------------------------------------|------------------------------|
| Sl. No.       | Name of Lessee (Shri/Smti)                  | Year    | Qty transported as per DFO Record (in cu.m) | Royalty payable @240 per cubic meter | Royalty paid | Non/Short payment of Royalty <sup>202</sup> | DMF Payable (30% of Royalty) |
| 1             | Diwan B Marak                               | 2019-20 | 5125                                        | 12,30,000                            | 12,30,000    | 0                                           | 369000                       |
|               |                                             | 2020-21 | 11348.27                                    | 27,23,585                            | 27,23,667    | 0                                           | 817076                       |
| 2             | Evalyni Kharbani                            | 2019-20 | 26250                                       | 63,00,000                            | 63,00,000    | 0                                           | 1890000                      |
|               |                                             | 2020-21 | 25479.165                                   | 61,15,000                            | 61,15,000    | 0                                           | 1834500                      |
|               |                                             | 2021-22 | 14467                                       | 34,72,080                            | 30,40,000    | (-)4,32,080                                 | 1041624                      |
|               |                                             | 2022-23 | 13500                                       | 32,40,000                            | 35,64,000    | (+)3,24,000                                 | 972000                       |
| Sub-total:    |                                             |         |                                             | 2,30,80,665                          | 2,29,72,667  | 1,08,080                                    | 6924200                      |
| 3             | Greballina Marak                            | 2019-20 | 5714                                        | 13,71,360                            | 13,71,600    | (+)240                                      | 411408                       |
|               |                                             | 2020-21 | 2447.886                                    | 5,87,493                             | 5,87,493     | 0                                           | 176248                       |
|               |                                             | 2022-23 | 5880                                        | 14,11,200                            | 12,52,800    | (-)1,58,400                                 | 423360                       |
| Sub-total:    |                                             |         |                                             | 33,70,053                            | 32,11,893    | 1,58,160                                    | 1011016                      |
| 4             | Hanseng A Sangma                            | 2019-20 | 8529.1667                                   | 20,47,000                            | 20,47,000    | 0                                           | 614100                       |
|               |                                             | 2021-22 | 1728                                        | 4,14,720                             | 4,14,678     | (-)42                                       | 124416                       |
|               |                                             | 2022-23 | 9328                                        | 22,38,720                            | 15,25,669    | (-)7,13,051                                 | 671616                       |
| 5             | Janison Ch Marak                            | 2019-20 | 1500                                        | 3,60,000                             | 3,60,000     | 0                                           | 108000                       |
|               |                                             | 2020-21 | 16324.912                                   | 39,17,979                            | 39,13,188    | 0                                           | 1175394                      |
|               |                                             | 2021-22 | 12931.9421                                  | 31,03,680                            | 30,40,000    | 0                                           | 931104                       |
|               |                                             | 2022-23 | 11031.944                                   | 26,47,667                            | 30,87,334    | 0                                           | 794300                       |
| 6             | Jengna Marak                                | 2019-20 | 10461.32073                                 | 25,10,717                            | 25,10,717    | 0                                           | 753215                       |
|               |                                             | 2020-21 | 20556.086                                   | 49,33,461                            | 41,33,867    | (-)7,99,594                                 | 1480038                      |
|               |                                             | 2021-22 | 35687                                       | 85,64,880                            | 59,88,259    | (-)25,76,621                                | 2569464                      |
|               |                                             | 2022-23 | 35836                                       | 86,00,640                            | 84,97,327    | (-)1,03,313                                 | 2580192                      |
| 7             | Kingkong Marak                              | 2019-20 | 11154.3                                     | 26,77,032                            | 26,77,032    | 0                                           | 803110                       |
|               |                                             | 2020-21 | 10986.23                                    | 26,36,695                            | 26,36,717    | 0                                           | 791009                       |
|               |                                             | 2021-22 | 10129                                       | 24,30,960                            | 24,31,001    | 0                                           | 729288                       |
|               |                                             | 2022-23 | 13932                                       | 33,43,680                            | 29,89,068    | (-)3,54,612                                 | 1003104                      |
| 8             | Simchi Ch Sangma (w/o Lt. Nansing Ch Marak) | 2019-20 | 1696.625                                    | 4,07,190                             | 4,06,950     | (-)240                                      | 122157                       |
|               |                                             | 2020-21 | 4591.663                                    | 11,01,999                            | 11,09,500    | (+)7,501                                    | 330600                       |
|               |                                             | 2021-22 | 7366.3338                                   | 17,67,921                            | 16,40,000    | (-)1,27,921                                 | 530376                       |
|               |                                             | 2022-23 | 10033.33                                    | 24,07,999                            | 24,08,000    | (+)1                                        | 722400                       |
| Sub-total:    |                                             |         |                                             | 56,85,109                            | 55,64,450    | 1,20,659                                    | 17,05,533                    |
| 9             | Ringh Sangma                                | 2019-20 | 17087.5                                     | 41,01,000                            | 41,01,000    | 0                                           | 1230300                      |
|               |                                             | 2020-21 | 9895.828                                    | 23,75,000                            | 23,75,000    | 0                                           | 712500                       |

<sup>202</sup> Some leaseholders have paid excess royalties. Instances where a subsequent excess payment offsets previous short payment(s) have not been excluded.

| Sl. No.    | Name of Lessee (Shri/Smti) | Year    | Qty transported as per DFO Record (in cu.m) | Royalty payable @240 per cubic meter | Royalty paid | Non/Short payment of Royalty <sup>202</sup> | DMF Payable (30% of Royalty) |
|------------|----------------------------|---------|---------------------------------------------|--------------------------------------|--------------|---------------------------------------------|------------------------------|
|            |                            | 2021-22 | 6666.6666                                   | 16,00,000                            | 16,00,000    | 0                                           | 480000                       |
|            |                            | 2022-23 | 3028.0556                                   | 7,26,733                             | 7,27,002     | 0                                           | 218020                       |
| 10         | Prisbar K Sangma           | 2019-20 | 6587.0834                                   | 15,80,900                            | 15,80,900    | 0                                           | 474270                       |
|            |                            | 2020-21 | 2319.375                                    | 5,56,650                             | 5,56,650     | 0                                           | 166995                       |
| 11         | Washing Ch Marak           | 2019-20 | 5220.625                                    | 12,52,950                            | 12,52,950    | 0                                           | 375885                       |
|            |                            | 2020-21 | 33125                                       | 79,50,000                            | 79,50,000    | 0                                           | 2385000                      |
|            |                            | 2021-22 | 40666.668                                   | 97,60,000                            | 98,87,334    | 0                                           | 2928000                      |
|            |                            | 2022-23 | 22600                                       | 54,24,000                            | 59,20,000    | 0                                           | 1627200                      |
| 12         | Rana B Sangma              | 2019-20 | 5167.5                                      | 12,40,200                            | 12,40,200    | 0                                           | 372060                       |
|            |                            | 2021-22 | 3999.9998                                   | 9,60,000                             | 9,60,000     | 0                                           | 288000                       |
|            |                            | 2022-23 | 3960                                        | 9,50,400                             | 7,52,000     | (-)1,98,400                                 | 285120                       |
| 13         | Willing Marak              | 2019-20 | 5230                                        | 12,55,200                            | 12,55,200    | 0                                           | 376560                       |
|            |                            | 2020-21 | 1177.03                                     | 2,82,487                             | 2,82,500     | 0                                           | 84746                        |
|            |                            | 2022-23 | 510                                         | 1,22,400                             | 1,22,400     | 0                                           | 36720                        |
| 14         | Sengrak Ch Marak           | 2019-20 | 2932.5                                      | 7,03,800                             | 7,03,800     | 0                                           | 211140                       |
|            |                            | 2020-21 | 5575                                        | 13,38,000                            | 13,38,000    | 0                                           | 401400                       |
|            |                            | 2021-22 | 1666.6667                                   | 4,00,000                             | 3,00,000     | (-)1,00,000                                 | 120000                       |
|            |                            | 2022-23 | 8100                                        | 19,44,000                            | 20,24,000    | (+)80,000                                   | 583200                       |
| Sub-total: |                            |         |                                             | 43,85,800                            | 43,65,800    | 20,000                                      | 13,15,740                    |
| 15         | Manoranjana Sangma         | 2019-20 | 4757.5                                      | 11,41,800                            | 11,41,800    | 0                                           | 342540                       |
|            |                            | 2020-21 | 12270.26                                    | 29,44,864                            | 29,46,320    | 0                                           | 883459                       |
| 16         | Simsang Ch Marak           | 2019-20 | 3266.25                                     | 7,83,900                             | 7,83,900     | 0                                           | 235170                       |
|            |                            | 2020-21 | 3486.663                                    | 8,36,800                             | 8,36,800     | 0                                           | 251040                       |
|            |                            | 2021-22 | 7366.3335                                   | 17,67,920                            | 16,40,000    | (-)1,27,920                                 | 530376                       |
|            |                            | 2022-23 | 10033.33                                    | 24,08,000                            | 24,08,000    | 0                                           | 722400                       |
| 17         | Wensilla Ch Marak          | 2019-20 | 17437.5                                     | 41,85,000                            | 41,85,000    | 0                                           | 1255500                      |
|            |                            | 2020-21 | 29020.8333                                  | 69,65,000                            | 69,65,000    | 0                                           | 2089500                      |
|            |                            | 2021-22 | 9986.111                                    | 23,96,667                            | 22,69,336    | 0                                           | 719000                       |
|            |                            | 2022-23 | 21656.9444                                  | 51,97,667                            | 60,75,338    | 0                                           | 1559300                      |
| 18         | Nandamerry Ch Marak        | 2019-20 | 1781                                        | 4,27,500                             | 4,27,500     | 0                                           | 128250                       |
|            |                            | 2021-22 | 419.4444                                    | 1,00,667                             | 1,00,667     | 0                                           | 30200                        |
| 19         | Wanseng Ch Marak           | 2019-20 | 281.25                                      | 67,500                               | 67,500       | 0                                           | 20250                        |
|            |                            | 2020-21 | 6892.115                                    | 16,54,107                            | 16,16,048    | (-)38,059                                   | 496232                       |
|            |                            | 2021-22 | 4350                                        | 10,44,000                            | 7,63,667     | (-)2,80,333                                 | 313200                       |
|            |                            | 2022-23 | 3552.778                                    | 8,52,667                             | 7,25,333     | (-)1,27,334                                 | 255800                       |
| 20         | Tengwan S Sangma           | 2019-20 | 1000                                        | 2,40,000                             | 2,40,000     | 0                                           | 72000                        |
|            |                            | 2020-21 | 3518.975                                    | 8,44,554                             | 9,16,490     | 0                                           | 253366                       |
|            |                            | 2021-22 | 6438.176                                    | 15,45,162                            | 16,89,061    | 0                                           | 463549                       |
| 21         | Dingrin Marak              | 2020-21 | 3000                                        | 7,20,000                             | 7,20,000     | 0                                           | 216000                       |
|            |                            | 2021-22 | 22833.3334                                  | 54,80,000                            | 41,20,000    | (-)13,60,000                                | 1644000                      |

| Sl. No.           | Name of Lessee (Shri/Smti)         | Year    | Qty transported as per DFO Record (in cu.m) | Royalty payable @240 per cubic meter | Royalty paid        | Non/Short payment of Royalty <sup>202</sup> | DMF Payable (30% of Royalty) |
|-------------------|------------------------------------|---------|---------------------------------------------|--------------------------------------|---------------------|---------------------------------------------|------------------------------|
|                   |                                    | 2022-23 | 14766.666                                   | 35,44,000                            | 39,04,000           | (+)3,60,000                                 | 1063200                      |
| <i>Sub-Total:</i> |                                    |         |                                             | <i>97,44,000</i>                     | <i>87,44,000</i>    | <i>10,00,000</i>                            | <i>2923200</i>               |
| 22                | Jojeng Marak                       | 2020-21 | 3999.996                                    | 9,60,000                             | 9,60,000            | 0                                           | 288000                       |
|                   |                                    | 2021-22 | 30833.3331                                  | 74,00,000                            | 68,40,000           | (-)5,60,000                                 | 2220000                      |
|                   |                                    | 2022-23 | 38133.3333                                  | 91,52,000                            | 85,12,000           | (-)6,40,000                                 | 2745600                      |
| 23                | Drostarland Lyngdoh (Wakrugre)     | 2020-21 | 666.666                                     | 1,60,000                             | 1,60,000            | 0                                           | 48000                        |
|                   |                                    | 2021-22 | 10,500.00                                   | 25,20,000                            | 23,60,000           | (-)1,60,000                                 | 756000                       |
|                   |                                    | 2022-23 | 24166.66667                                 | 58,00,000                            | 50,96,000           | (-)7,04,000                                 | 1740000                      |
| 24                | Bothme Ch Marak                    | 2020-21 | 333.333                                     | 80,000                               | 80,000              | 0                                           | 24000                        |
|                   |                                    | 2021-22 | 11265.2777                                  | 27,03,661                            | 20,23,667           | (-)6,79,994                                 | 811098                       |
|                   |                                    | 2022-23 | 8498.6118                                   | 20,39,667                            | 20,39,667           | 0                                           | 611900                       |
| 25                | Jinjin Ch Marak                    | 2020-21 | 531.66                                      | 1,27,598                             | 1,27,600            | 0                                           | 38279                        |
|                   |                                    | 2021-22 | 1065                                        | 2,55,600                             | 2,55,600            | 0                                           | 76680                        |
| 26                | Jebarth Ch Marak                   | 2020-21 | 66.666                                      | 16,000                               | 16,000              | 0                                           | 4800                         |
|                   |                                    | 2021-22 | 333.3333                                    | 80,000                               | 80,000              | 0                                           | 24000                        |
|                   |                                    | 2022-23 | 450                                         | 1,08,000                             | 1,08,000            | 0                                           | 32400                        |
| 27                | Aijonish Shira                     | 2021-22 | 2666.666                                    | 6,40,000                             | 6,40,000            | 0                                           | 192000                       |
|                   |                                    | 2022-23 | 20666.66                                    | 49,59,998                            | 47,44,000           | (-)2,15,998                                 | 1487999                      |
| 28                | Himbirth M Sangma                  | 2021-22 | 1000                                        | 2,40,000                             | 80,000              | (-)1,60,000                                 | 72000                        |
|                   |                                    | 2022-23 | 19099.99997                                 | 45,84,000                            | 44,24,000           | (-)1,60,000                                 | 1375200                      |
| 29                | Growmen Sangma                     | 2021-22 | 1666.6667                                   | 4,00,000                             | 4,00,000            | 0                                           | 120000                       |
| 30                | Sanjay Koch                        | 2021-22 | 1333.3333                                   | 3,20,000                             | 4,00,000            | 0                                           | 96000                        |
|                   |                                    | 2022-23 | 1500                                        | 3,60,000                             | 3,60,000            | 0                                           | 108000                       |
| 31                | Saljeng Sangma                     | 2021-22 | 1000                                        | 2,40,000                             | 3,20,000            | 0                                           | 72000                        |
|                   |                                    | 2022-23 | 1653.333                                    | 3,96,800                             | 3,32,800            | 0                                           | 119040                       |
| 32                | Dorstarland Lyngdoh (Kilmangittim) | 2021-22 | 2666.6667                                   | 6,40,000                             | 6,40,000            | 0                                           | 192000                       |
|                   |                                    | 2022-23 | 3333.3334                                   | 8,00,000                             | 9,60,000            | 0                                           | 240000                       |
| 33                | Sotneng M Marak                    | 2022-23 | 2250                                        | 5,40,000                             | 4,32,000            | (-)1,08,000                                 | 162000                       |
| 34                | Santi Sangma                       | 2022-23 | 11700                                       | 28,08,000                            | 28,08,000           | 0                                           | 842400                       |
| 35                | Kejendro D Sangma                  | 2022-23 | 4500                                        | 10,80,000                            | 10,80,000           | 0                                           | 324000                       |
| 36                | Amrita Sangma                      | 2022-23 | 1800                                        | 4,32,000                             | 3,60,000            | (-)72,000                                   | 129600                       |
| <b>Total</b>      |                                    |         | <b>925326.6712</b>                          | <b>22,20,78,477</b>                  | <b>21,41,10,897</b> | <b>1,01,86,170</b>                          | <b>6,66,23,543</b>           |

**Appendix 5.3.11**  
**List of projects/schemes executed under DMF by DC, East Khasi Hills on High priority Areas during 2018-2023**  
**(Reference: Paragraph 5.3.11.2, Table 5.3.8)**

(Amount in ₹)

| Sl. No. | Name of Blocks/<br>Sub-Division/<br>Others | Name of Scheme                                                                                                                                                                           | Heads                    | Estimated<br>Cost | Amount<br>Sanctioned<br>1st<br>Instalment<br>50% | Amount<br>Sanctioned<br>2nd<br>Instalment<br>40% | Final<br>Instalment<br>10% | Total<br>Expenditure |
|---------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------|--------------------------------------------------|--------------------------------------------------|----------------------------|----------------------|
| 1       | SOHRA CIVIL SUB<br>DIVISION                | Improvement of Water Supply of Circuit House,<br>Sohra Civil Sub-Division, Sohra to take up a new<br>pumping Water Supply Scheme from a nearby<br>spring source known as Um Them Circuit | Drinking Water<br>Supply | 2180600.00        | 1090300.00                                       | 872240.00                                        | -                          | 1962540.00           |
| 2       |                                            | Construction of Raji Nongshken Secondary<br>School                                                                                                                                       | Education                | 3500000.00        | 1750000.00                                       | 1400000.00                                       | 350000.00                  | 3500000.00           |
| 3       |                                            | Construction of Mawshun Secondary School                                                                                                                                                 | Education                | 2500000.00        | 1250000.00                                       | 1000000.00                                       | 250000.00                  | 2500000.00           |
| 4       |                                            | Construction of Mawhiar LP School at Mawhiar                                                                                                                                             | Education                | 2500000.00        | 1250000.00                                       | 1000000.00                                       | 250000.00                  | 2500000.00           |
| 5       |                                            | Construction of CNI LP School at Mawlynnong                                                                                                                                              | Education                | 1500000.00        | 750000.00                                        | 600000.00                                        | 150000.00                  | 1500000.00           |
| 6       | PYNURSLA                                   | Construction of Massar RCLP School Massar                                                                                                                                                | Education                | 1200000.00        | 600000.00                                        | 480000.00                                        | -                          | 1080000.00           |
| 7       |                                            | Construction of Jingkymren UP School Massar                                                                                                                                              | Education                | 1200000.00        | 600000.00                                        | 480000.00                                        | 120000.00                  | 1200000.00           |
| 8       |                                            | Construction of Olim Singh Memorial LP School<br>Pynter                                                                                                                                  | Education                | 1500000.00        | 750000.00                                        | 600000.00                                        | 150000.00                  | 1500000.00           |
| 9       |                                            | Construction of Presbyterian LP School<br>Nongshken                                                                                                                                      | Education                | 700000.00         | 350000.00                                        | 280000.00                                        | 0.00                       | 630000.00            |
| 11      |                                            | Construction of Lurshai RCLP School Lait<br>LytingWahspar                                                                                                                                | Education                | 3186000.00        | 1593000.00                                       | 1274400.00                                       | 0.00                       | 2867400.00           |
| 13      | SOHIONG                                    | Construction on Sanitation Project at Santa Upper<br>Primary School                                                                                                                      | Education                | 519000.00         | 259500.00                                        | 207600.00                                        | 51900.00                   | 519000.00            |
| 14      |                                            | Extension of School Building at Marpna<br>Secondary School                                                                                                                               | Education                | 677500.00         | 338750.00                                        | 271000.00                                        | 67750.00                   | 677500.00            |
| 15      | MYLLIEM                                    | Extension of existing School Buildings at:<br>(i) SyrwetUmjer Pres. LP Maweitmai                                                                                                         | Education                | 612500.00         | 306250.00                                        | 245000.00                                        | 61250.00                   | 612500.00            |
| 16      |                                            | (ii) Mawkhar LP & UP Mawkhar                                                                                                                                                             | Education                | 990000.00         | 495000.00                                        | 396000.00                                        | 99000.00                   | 990000.00            |
| 17      |                                            | (iii) Mawwan LP & UP, Mawwan including<br>school fencing                                                                                                                                 | Education                | 1119000.00        | 559500.00                                        | 447600.00                                        | 111900.00                  | 1119000.00           |
| 18      |                                            | (iv) Emasariel English School, Mawkhar                                                                                                                                                   | Education                | 300000.00         | 150000.00                                        | 120000.00                                        | 30000.00                   | 300000.00            |

| Sl. No. | Name of Blocks/<br>Sub-Division/<br>Others | Name of Scheme                                                              | Heads     | Estimated<br>Cost | Amount<br>Sanctioned<br>1st<br>Instalment<br>50% | Amount<br>Sanctioned<br>2nd<br>Instalment<br>40% | Final<br>Instalment<br>10% | Total<br>Expenditure |
|---------|--------------------------------------------|-----------------------------------------------------------------------------|-----------|-------------------|--------------------------------------------------|--------------------------------------------------|----------------------------|----------------------|
| 19      | KHATAR SHNONG<br>LAITKROH                  | Renovation of Govt. LP School Building at Laitmawroh village                | Education | 1600000.00        | 800000.00                                        | 640000.00                                        | 160000.00                  | 1600000.00           |
| 20      |                                            | Construction of Iewmawiong Govt. LP School Building at Iewmawiong Village   | Education | 1600000.00        | 800000.00                                        | 640000.00                                        | 160000.00                  | 1600000.00           |
| 21      |                                            | Construction of Nongkynrih Govt. LP School Building at Nongkynrih village   | Education | 1600000.00        | 800000.00                                        | 640000.00                                        | 160000.00                  | 1600000.00           |
| 22      |                                            | Construction of Mawmihtheid Govt. LP School Building at Mawmihthied Village | Education | 1600000.00        | 800000.00                                        | 640000.00                                        | 160000.00                  | 1600000.00           |
| 23      |                                            | Repairing of School Building Joiram                                         | Education | 300000.00         | 150000.00                                        | 120000.00                                        | 0.00                       | 270000.00            |
| 24      |                                            | Repairing of School Building Phodstein Dongneng                             | Education | 280000.00         | 140000.00                                        | 112000.00                                        | 0.00                       | 252000.00            |
| 25      |                                            | Repairing of School Building Weiloi                                         | Education | 250000.00         | 125000.00                                        | 100000.00                                        | 25000.00                   | 250000.00            |
| 26      |                                            | Extension of Class Room for Steping School Mawsynram                        | Education | 600000.00         | 300000.00                                        | 240000.00                                        | 60000.00                   | 600000.00            |
| 27      | MAWSYNRAM                                  | Extension of Class Room for Shiling Presbyterian L.P. School                | Education | 900000.00         | 450000.00                                        | 360000.00                                        | 90000.00                   | 900000.00            |
| 28      |                                            | Repairing of School Building for Little Star Jyllep L.P School Jyllep       | Education | 600000.00         | 300000.00                                        | 240000.00                                        | 0.00                       | 540000.00            |
| 29      |                                            | Repairing of School Building for Phlangmawsyrrpat L.P School                | Education | 400000.00         | 200000.00                                        | 160000.00                                        | 40000.00                   | 400000.00            |
| 30      |                                            | Repairing of School Building for Rev. J.J.M Nicholsroy L.P School Mawsynram | Education | 500000.00         | 250000.00                                        | 200000.00                                        | 50000.00                   | 500000.00            |
| 31      |                                            | Repairing of School Building for Dholai Malai L.P School Dholai Malai       | Education | 300000.00         | 150000.00                                        | 120000.00                                        | 30000.00                   | 300000.00            |
| 32      |                                            | Extension of Youngster Secondary School                                     | Education | 1000000.00        | 500000.00                                        | 400000.00                                        | 100000.00                  | 1000000.00           |
| 33      |                                            | Construction of Fencing L.P School                                          | Education | 1140000.00        | 570000.00                                        | 456000.00                                        | 114000.00                  | 1140000.00           |
| 34      |                                            | Construction of Fencing of School Boundary                                  | Education | 800000.00         | 400000.00                                        | 320000.00                                        | 80000.00                   | 800000.00            |
| 35      | PYNURSIA C&RD<br>BLOCK                     | Completion of Mawhlar LP School, Wakhken                                    | Education | 1500000.00        | 750000.00                                        | 600000.00                                        | 150000.00                  | 1500000.00           |
| 36      | SOHIONG C&RD<br>BLOCK                      | Construction of Building School at Little Flower, Weilyngkut                | Education | 2000000.00        | 1000000.00                                       | 800000.00                                        | 200000.00                  | 2000000.00           |
| 37      |                                            | Construction of Football Play Ground at RCLP School Kynroh                  | Education | 1000000.00        | 500000.00                                        | 400000.00                                        | 100000.00                  | 1000000.00           |

| Sl. No. | Name of Blocks/<br>Sub-Division/<br>Others | Name of Scheme                                                                                      | Heads     | Estimated<br>Cost | Amount<br>Sanctioned<br>1st<br>Instalment<br>50% | Amount<br>Sanctioned<br>2nd<br>Instalment<br>40% | Final<br>Instalment<br>10% | Total<br>Expenditure |
|---------|--------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------|-------------------|--------------------------------------------------|--------------------------------------------------|----------------------------|----------------------|
| 38      |                                            | Construction of School Building at Rynli Secondary School                                           | Education | 1500000.00        | 750000.00                                        | 600000.00                                        | -                          | 1350000.00           |
| 39      |                                            | Construction of School Building at Laidiker Presbyterian L.P School, Nongspung 1000 Sqft            | Education | 1500000.00        | 750000.00                                        | 600000.00                                        | 0.00                       | 1350000.00           |
| 40      |                                            | Improvement of Laitmongrim U.P School 800 Sqft                                                      | Education | 1000000.00        | 500000.00                                        | 400000.00                                        | -                          | 900000.00            |
| 41      |                                            | Construction of School Building at Mawphansnar L.P School Mawphansnar Village 1000 Sqft             | Education | 1500000.00        | 750000.00                                        | 600000.00                                        | 150000.00                  | 1500000.00           |
| 42      |                                            | Construction of Retaining wall and Fencing at Mawngap Mawkharsing Presbyterian L.P School 1000 Sqft | Education | 1250000.00        | 625000.00                                        | 500000.00                                        | 125000.00                  | 1250000.00           |
| 43      | MAWPHLANG                                  | Construction of Hostel Building of Mount Hermon Higher Secondary School Rangshken Village 1000 sqft | Education | 1500000.00        | 750000.00                                        | -                                                | 0.00                       | 750000.00            |
| 44      |                                            | Construction of School Hall in Mawngap District Christian Multi-Purpose Higher Secondary School     | Education | 1500000.00        | 750000.00                                        | 0.00                                             | 0.00                       | 750000.00            |
| 45      |                                            | Construction of School Building for James Memorial SSA upper Primary School at MarbisuPdengshnong   | Education | 1000000.00        | 500000.00                                        | 0.00                                             | 0.00                       | 500000.00            |
| 46      |                                            | Expansion of School Building at Thieddieng Presbyterian U.P School Thieddieng                       | Education | 500000.00         | 250000.00                                        | -                                                | 0.00                       | 250000.00            |
| 47      |                                            | Construction of fencing at Mawhiangbah Church of God L.P School, Mawhiangbah                        | Education | 1000000.00        | 500000.00                                        | 400000.00                                        | 100000.00                  | 1000000.00           |
| 48      | MAWSYNRAM<br>C&RD BLOCK                    | Construction of Dholai Bhowal L.P School at Dholai Bhowal                                           | Education | 1000000.00        | 500000.00                                        | 400000.00                                        | -                          | 900000.00            |
| 49      |                                            | Extension of Class Room for Weiloil L.P & U.P School Weiloil                                        | Education | 1000000.00        | 500000.00                                        | 400000.00                                        | -                          | 900000.00            |
| 50      |                                            | Extension of Class Room for Christ King Secondary School at Kmanan                                  | Education | 1890000.00        | 945000.00                                        | -                                                | 0.00                       | 945000.0             |
| 51      |                                            | Construction of Playground at St. Ferrando School at Sawsympet, Langsympet                          | Education | 1000000.00        | 500000.00                                        | -                                                | 0.00                       | 500000.00            |
| 52      | KHATARSHNONG<br>LAITKROH C&RD<br>BLOCK     | Construction of Additional Class room for UP SSA School at Wahtyngngai, East Khasi Hills, Meghalaya | Education | 449980.00         | 224990.00                                        | 179992.00                                        | 44998.00                   | 449980.00            |
| 53      |                                            | Construction of Additional Classroom for presbyterian L.P School at Mawkdok village                 | Education | 449980.00         | 224990.00                                        | 179992.00                                        | 44998.00                   | 449980.00            |

| Sl. No.                                                                          | Name of Blocks/<br>Sub-Division/<br>Others | Name of Scheme                                                                                                                                                | Heads                                                            | Estimated<br>Cost | Amount<br>Sanctioned<br>1st<br>Instalment<br>50% | Amount<br>Sanctioned<br>2nd<br>Instalment<br>40% | Final<br>Instalment<br>10% | Total<br>Expenditure |
|----------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|-------------------|--------------------------------------------------|--------------------------------------------------|----------------------------|----------------------|
| 54                                                                               | MYLLIEM C&RD<br>BLOCK                      | St. Joseph School, LaitkorMawrie                                                                                                                              | Education                                                        | 2741000.00        | 1370500.00                                       | 1096400.00                                       | -                          | 2466900.00           |
| 55                                                                               | Misc. Projects                             | Construction of Additional Classrooms Rev. Thomas Jerman Jones Presbyterian U.P School Mawphlang                                                              | Education                                                        | 2500000.00        | 1250000.00                                       | 0.00                                             | 0.00                       | 1250000.00           |
| Sub-total (Education): 5,68,09,260                                               |                                            |                                                                                                                                                               |                                                                  |                   |                                                  |                                                  |                            |                      |
| 56                                                                               | MAWKYNREW<br>(1ST PROJECT)                 | Rejuvenation of Stone Quarry mining area (Water Conservation Dam & Tree Plantation)                                                                           | Environment<br>Preservation and<br>Pollution control<br>measures | 800000.00         | 400000.00                                        | 320000.00                                        | 80000.00                   | 800000.00            |
| 57                                                                               |                                            | Rejuvenation of Coal mining area (Water Conservation Dam, Tree Plantation & Staggered Trenches).                                                              |                                                                  | 1200000.00        | 600000.00                                        | 480000.00                                        | 120000.00                  | 1200000.00           |
| 58                                                                               | MYLLIEM                                    | Rejuvenation of Stream at Madan Ing Syiem                                                                                                                     | Environment<br>Preservation and<br>Pollution control<br>measures | 6702519.00        | 3351260.00                                       | 2681007.60                                       | 670251.00                  | 6702518.60           |
| 59                                                                               |                                            | Rejuvenation and Beautification of Umiew River                                                                                                                |                                                                  | 3485526.00        | 1742763.00                                       | 0.00                                             | 0.00                       | 1742763.00           |
| 60                                                                               |                                            | Tree plantation in convergence with MGNREGS for 23 villages @ 5000, saplings per village                                                                      |                                                                  | 1426000.00        | 713000.00                                        | 570400.00                                        | 142600.00                  | 1426000.00           |
| 61                                                                               |                                            | Construction of Community Tree Nursery at Block Headquarter@ 20000 samplings                                                                                  |                                                                  | 194100.00         | 97050.00                                         | 77640.00                                         | 19410.00                   | 194100.00            |
| Sub-total (Environment Preservation and Pollution control measures): 1,20,65,382 |                                            |                                                                                                                                                               |                                                                  |                   |                                                  |                                                  |                            |                      |
| 62                                                                               | OTHER<br>EXPENDITURES                      | District Medical & Health Officer, East Khasi Hills, Purchase of Yoga Mats                                                                                    | Health Care                                                      | 634864.00         | 634864.00                                        | 0.00                                             | 0.00                       | 634864.00            |
| 63                                                                               |                                            | District Medical & Health Officer, East Khasi Hills, (District Vector Borne Disease Control Disease) Purchase of Equipment and Purchase of Training Equipment | Health Care                                                      | 457493.00         | 457493.00                                        | 0.00                                             | 0.00                       | 457493.00            |
| Sub-total (Health Care): 10,92,357                                               |                                            |                                                                                                                                                               |                                                                  |                   |                                                  |                                                  |                            |                      |
| 64                                                                               | MAWSYNRAM<br>C&RD BLOCK                    | Construction of Slab Drain at Dangar                                                                                                                          | Sanitation                                                       | 800000.00         | 400000.00                                        | 0.00                                             | 0.00                       | 400000.00            |
| 65                                                                               | MYLLIEM C&RD<br>BLOCK                      | Construction of Metalling and Black Topping Road including Cross Drain and Side Drain at Laitkor Nongdaneng – 0.654 Km (2nd phase)                            | Sanitation                                                       | 5669300.00        | 2834650.00                                       | 2267720.00                                       | 0.00                       | 5102370.00           |
| Sub-total (Sanitation): 55,02,370                                                |                                            |                                                                                                                                                               |                                                                  |                   |                                                  |                                                  |                            |                      |
| 66                                                                               | MYLLIEM                                    | Livelihood Projects for SHGs in convergence with AH&Vety Dept. (i) Supply of one month old immunised chicks                                                   | Skill Development                                                | 105000.00         | 52500.00                                         | 0.00                                             | 0.00                       | 52500.00             |



| Sl. No.                                              | Name of Blocks/<br>Sub-Division/<br>Others | Name of Scheme                                                                                                 | Heads                         | Estimated<br>Cost | Amount<br>Sanctioned<br>1st<br>Instalment<br>50% | Amount<br>Sanctioned<br>2nd<br>Instalment<br>40% | Final<br>Instalment<br>10% | Total<br>Expenditure |
|------------------------------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------|--------------------------------------------------|--------------------------------------------------|----------------------------|----------------------|
| 67                                                   | AVENUES                                    | Winter Camps for Children (250 no. of beneficiaries including students and youths)                             |                               | 2405884.00        | 1684119.00                                       | 0.00                                             | 721765.00                  | 2405884.00           |
| 68                                                   |                                            | Programmes include Communication, Soft Skills, Leadership & Career Readiness Programmes for 1500 beneficiaries |                               | 6640946.00        | 3984568.00                                       | 1992283.00                                       | 0.00                       | 5976851.00           |
| Sub-total (Skill Development): 84,35,235             |                                            |                                                                                                                |                               |                   |                                                  |                                                  |                            |                      |
| 69                                                   | PYNURSLA                                   | Construction of fencing of Umsyiem ICDS Centre                                                                 | Welfare of Women and Children | 200000.00         | 100000.00                                        | 80000.00                                         | 20000.00                   | 200000.00            |
| 70                                                   | MYLLIEM                                    | Construction of Child friendly Anganwadi Centre:- (i) At Mawpynthih                                            |                               | 890600.00         | 445300.00                                        | 356240.00                                        | 89060.00                   | 890600.00            |
| 71                                                   |                                            | Construction of Child friendly Anganwadi Centre: (ii) At Madan Ing Syiem                                       |                               | 890600.00         | 445300.00                                        | 356240.00                                        | 89059.00                   | 890599.00            |
| 72                                                   | MAWPHLANG                                  | Construction of Anganwadi Centre at and Fencing at Sohphoh Kyiem Village                                       |                               | 3323499.00        | 1661750.00                                       | 1329400.00                                       | 332349.00                  | 3323499.00           |
| Sub-total (Welfare of Women and Children): 53,04,698 |                                            |                                                                                                                |                               |                   |                                                  |                                                  |                            |                      |
| Grand Total                                          |                                            |                                                                                                                |                               | 10,12,61,891      | 5,23,22,397                                      | 3,27,29,155                                      | 61,20,290                  | 9,11,71,842          |

**Appendix 5.3.12**  
**List of projects/schemes executed under DMF by DC, East Khasi Hills on Other priority Areas during 2018-19 to 2022-23**  
**(Reference: Paragraph 5.3.11.2, Table 5.3.8)**

|        |                                                         | (Amount in ₹)                                                                                                |                                  |                                                      |                                                |                                                |                            |                      |
|--------|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------------------------------|------------------------------------------------------|------------------------------------------------|------------------------------------------------|----------------------------|----------------------|
| Sl. No | Name of Blocks/<br>Sub-Division/<br>Others              | Name of Scheme                                                                                               | Heads                            | Estimated<br>Cost                                    | Amount<br>Sanctioned 1st<br>Installment<br>50% | Amount<br>Sanctioned 2nd<br>Installment<br>40% | Final<br>Instalment<br>10% | Total<br>Expenditure |
| 1      | SHELLA<br>BHOLAGANJ                                     | Construction of RCC Dams, C.C Canal & Footbridge at Laitryngew Village                                       | Energy and Watershed Development | 2730300.00                                           | 1365150.00                                     | 1092120.00                                     | 273030.00                  | 2730300.00           |
| 2      | SOHRA CIVIL SUB<br>DIVISION                             | Construction of Rain Water Harvesting for Circuit House Sohra Civil Sub-Division, Sohra.                     |                                  | 3165000.00                                           | 1582500.00                                     | 1266000.00                                     | 316500.00                  | 3165000.00           |
| 3      | MAWKYNREW<br>(1ST PROJECT)                              | Construction of Water Conservation Dam near Stone Quarry mining                                              |                                  | 1000000.00                                           | 500000.00                                      | 400000.00                                      | 100000.00                  | 1000000.00           |
| 4      | MYLLIEM                                                 | Construction of Water Conservation Tank at Mawnianglah in convergence with MGNREGS                           |                                  | 1750100.00                                           | 875050.00                                      | 700040.00                                      | 175010.00                  | 1750100.00           |
| 5      | OTHER<br>EXPENDITURES                                   | Installation of Solar Street Light at Different Blocks Office of East Khasi Hills                            |                                  | 7988500.00                                           | 3994250.00                                     | 3994250.00                                     | 0.00                       | 7988500.00           |
|        |                                                         |                                                                                                              |                                  | <b>Sub-total (Energy and Watershed Development):</b> |                                                |                                                |                            |                      |
| 6      | SHELLA<br>BHOLAGANJ                                     | Construction of RCC Dams, Gabion Wall & Footpath at Mawmluh Village                                          | Physical Infrastructure          | 2282300.00                                           | 1141150.00                                     | 912920.00                                      | 228230.00                  | 2282300.00           |
| 7      |                                                         | Construction of Gabion Protection Wall at Laitryngew Village                                                 |                                  | 8607500.00                                           | 4303750.00                                     | 3443000.00                                     | 0.00                       | 7746750.00           |
| 8      |                                                         | Construction of the Community Hall along with Toilet at Jabar Lumtop                                         |                                  | 1000000.00                                           | 500000.00                                      | 400000.00                                      | 100000.00                  | 1000000.00           |
| 9      | Construction of playground with Gallery (50m long)      | 5186500.00                                                                                                   |                                  | 2593250.00                                           | 2074600.00                                     | 518650.00                                      | 5186500.00                 |                      |
| 10     | SOHIONG                                                 | Construction of metalling and Blacktopping (1.400KM)                                                         |                                  | 9552500.00                                           | 4776250.00                                     | 3821000.00                                     | 955250.00                  | 9552500.00           |
| 11     |                                                         | Construction of Retaining wall with Hollow Block fencing (143.3M long)                                       |                                  | 2297560.00                                           | 1148780.00                                     | 919024.00                                      | -                          | 2067804.00           |
| 12     | MAWKYNREW (1 <sup>st</sup><br>/2 <sup>nd</sup> PROJECT) | Metalling & blacktopping to Internal Road at Thangsning (0 – 2.00 KM)                                        |                                  | 6668400.00                                           | 3334200.00                                     | 2667360.00                                     | 666840.00                  | 6668400.00           |
| 13     |                                                         | Metalling & blacktopping to Internal Road at Thangsning (2-4.00 KM)                                          |                                  | 6668400.00                                           | 3334200.00                                     | 2667360.00                                     | 666840.00                  | 6668400.00           |
| 14     |                                                         | Extension of Blacktopping from PWD Road to Kdait at Laidiengsai of Rural Road Scheme for the year 2018-2019. |                                  | 4302000.00                                           | 2151000.00                                     | 1720800.00                                     | 430200.00                  | 4302000.00           |
| 15     | MYLLIEM                                                 | Construction of Natural Cold Storage-cum-Collection Centre for agricultural products Mawwan                  |                                  |                                                      | 1386300.00                                     | 693150.00                                      | 554520.00                  | 138630.00            |

| Sl. No | Name of Blocks/<br>Sub-Division/<br>Others | Name of Scheme                                                                                                                             | Heads                   | Estimated<br>Cost | Amount<br>Sanctioned 1st<br>Installment<br>50% | Amount<br>Sanctioned 2nd<br>Installment<br>40% | Final<br>Installment<br>10% | Total<br>Expenditure |
|--------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------|------------------------------------------------|------------------------------------------------|-----------------------------|----------------------|
| 16     | MAWPHLANG                                  | Construction of Check Dam at Umrnynyiang at Kyiem Village                                                                                  | Physical Infrastructure | 2500000.00        | 1250000.00                                     | 1000000.00                                     | 250000.00                   | 2500000.00           |
| 17     |                                            | Construction of Cement Concrete Road at Mawmyrsiang Village                                                                                |                         | 4000000.00        | 2000000.00                                     | 1600000.00                                     | 400000.00                   | 4000000.00           |
| 18     | KHAT AR SHNONG<br>LAITKROH                 | Improvement including Metalling and Black Topping of village road from PWD Road to Lum Nongkhlaw at 12-Mer village (L – 1.0 KM)            |                         | 5000000.00        | 2500000.00                                     | 2000000.00                                     | 500000.00                   | 5000000.00           |
| 19     |                                            | Improvement including Metalling and Black Topping of village road from Pynnoh Khathynniw to Madan Roman at Mawjriong village (L – 0.375KM) |                         | 2000000.00        | 1000000.00                                     | 800000.00                                      | 200000.00                   | 2000000.00           |
| 20     |                                            | Construction of shops, RCC Railing, Plinth Wall and Supporting Pillar including ornamental grill at Umdienpoh Village                      |                         | 6406200.00        | 3203100.00                                     | 2562480.00                                     | 640620.00                   | 6406200.00           |
| 21     |                                            | Construction of Retaining Wall including Black Topping of Parking Lot at Wahlakait                                                         |                         | 3858700.00        | 1929350.00                                     | 1543480.00                                     | 385870.00                   | 3858700.00           |
| 22     |                                            | Construction of Footbridge at Phud Bhowal Connecting Lalpani to Pynndenborsora                                                             |                         | 2000000.00        | 1000000.00                                     | 800000.00                                      | 200000.00                   | 2000000.00           |
| 23     | MAWSYNRAM                                  | Construction of Black Topping Road from Arlad to Pdenbah                                                                                   |                         | 4563000.00        | 2281500.00                                     | 1825200.00                                     | 456300.00                   | 4563000.00           |
| 24     |                                            | Footbridge at Langmynsaw                                                                                                                   |                         | 1000000.00        | 500000.00                                      | 400000.00                                      | 100000.00                   | 1000000.00           |
| 25     |                                            | Construction of Black Topping Road from Dieng Shaitmoit to Dikynthong                                                                      |                         | 4563000.00        | 2281500.00                                     | 1825200.00                                     | 456300.00                   | 4563000.00           |
| 26     |                                            | Construction of Cement Concrete Road                                                                                                       |                         | 5300000.00        | 2650000.00                                     | 2120000.00                                     | 530000.00                   | 5300000.00           |
| 27     |                                            | Construction of Football Ground                                                                                                            |                         | 1200000.00        | 600000.00                                      | 480000.00                                      | 120000.00                   | 1200000.00           |
| 28     |                                            | Construction of Improvement of Nonglait Playground                                                                                         |                         | 1500000.00        | 750000.00                                      | 600000.00                                      | 150000.00                   | 1500000.00           |
| 29     |                                            | Construction of Motorable Cement Concrete                                                                                                  |                         | 2000000.00        | 1000000.00                                     | 800000.00                                      | 200000.00                   | 2000000.00           |
| 30     |                                            | Construction of Cement Concrete Road at Nongtra                                                                                            |                         | 1800000.00        | 900000.00                                      | 720000.00                                      | -                           | 1620000.00           |
| 31     |                                            | Construction of Community Hall at Langkyrdem, Iewduh                                                                                       |                         | 3500000.00        | 1750000.00                                     | 1400000.00                                     | -                           | 3150000.00           |
| 32     | PYNURSLA C&RD<br>BLOCK                     | Construction of Community Hall at Laitmynteng                                                                                              | Physical Infrastructure | 2000000.00        | 1000000.00                                     | 800000.00                                      | -                           | 1800000.00           |
| 33     |                                            | Construction of Community Hall at Mawlyndun                                                                                                |                         | 2000000.00        | 1000000.00                                     | 800000.00                                      | -                           | 1800000.00           |

| Sl. No | Name of Blocks/<br>Sub-Division/<br>Others | Name of Scheme                                                                                                                                                        | Heads                      | Estimated<br>Cost | Amount<br>Sanctioned 1st<br>Installment<br>50% | Amount<br>Sanctioned 2nd<br>Installment<br>40% | Final<br>Installment<br>10% | Total<br>Expenditure |
|--------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------|------------------------------------------------|------------------------------------------------|-----------------------------|----------------------|
| 34     | MAWRYNGKNENG<br>C&RD BLOCK                 | Construction including metalling Black Topping of Internal Village Road at Maw-U-Sam (Length = 0.870 KM)                                                              | Physical<br>Infrastructure | 5191600.00        | 2595800.00                                     | 2076640.00                                     | 519160.00                   | 5191600.00           |
| 35     |                                            | Construction of Retaining Wall cum Sitting Gallery with fencing and entrance of the Playground including internal village footpath (Length = 600 M) at Mawber Village |                            | 4708400.00        | 2354200.00                                     | 1883360.00                                     | 0.00                        | 4237560.00           |
| 36     |                                            | Construction of Playground including retaining wall to the standard size at seijong village, East Khasi Hills (2nd phase)                                             |                            | 4438900.00        | 2219450.00                                     | 1775560.00                                     | -                           | 3995010.00           |
| 37     |                                            | Construction of playground including retaining wall at Pomlahier village, East Khasi Hills district (2nd Phase)                                                       |                            | 2375500.00        | 1187750.00                                     | 950200.00                                      | -                           | 2137950.00           |
| 38     | SHELLA<br>BHOLAGANJ<br>C&RD BLOCK          | Construction of a road from Motsynjong to Sohkhmie Phase – I (1 <sup>st</sup> & 2 <sup>nd</sup> Km) at Sohkhmie Village                                               |                            | 9500000.00        | 4750000.00                                     | 0.00                                           | 0.00                        | 4750000.00           |
| 39     | SOHIONG C&RD<br>BLOCK                      | Construction of Community Halls at Mawkneng                                                                                                                           |                            | 1000000.00        | 500000.00                                      | 400000.00                                      | 100000.00                   | 1000000.00           |
| 40     |                                            | Improvement of Football Play Ground at Madanbitaw                                                                                                                     |                            | 1000000.00        | 500000.00                                      | 400000.00                                      | 100000.00                   | 1000000.00           |
| 41     |                                            | Construction of Football Play Ground at Kreit Nongshiliang                                                                                                            |                            | 1000000.00        | 500000.00                                      | 400000.00                                      | 100000.00                   | 1000000.00           |
| 42     |                                            | Construction of an approach road with a slab culvert from PWD Road to the RCLP school in Umsaw                                                                        |                            | 1000000.00        | 500000.00                                      | 0.00                                           | 0.00                        | 500000.00            |
| 43     | SOHIONG C&RD<br>BLOCK                      | Construction of Approach Road including Metalling and Black tapping at Mawmaram (0-0.240 KM) Dongkimaw to Permagan                                                    |                            | 4576000.00        | 2288000.00                                     | 1830400.00                                     | -                           | 4118400.00           |
| 44     |                                            | Construction of Metalling and black Topping at Jabbar Nongneng (0-0.500 KM) from Nongneng to Nongkrem                                                                 |                            | 4530600.00        | 2265300.00                                     | 1812240.00                                     | 453060.00                   | 4530600.00           |
| 45     |                                            | Construction of Metalling and Black Topping at Weilyngkut (0.0250) km from Weilyngkut Mawbyma to KyndongMawiong Sohiong C&RD Block, Sohiong                           |                            | 2507000.00        | 1253500.00                                     | 1002800.00                                     | 250700.00                   | 2507000.00           |
| 46     |                                            | Construction of Metalling and Black Topping at Mawpun rum (0.0.360)km from Mawpun Dongheh to Wahujoh Sohiong C&RD Block, Sohiong.                                     |                            | 2269000.00        | 1134500.00                                     | 907600.00                                      | 226900.00                   | 2269000.00           |

| Sl. No | Name of Blocks/<br>Sub-Division/<br>Others | Name of Scheme                                                                                                                         | Heads                   | Estimated<br>Cost | Amount<br>Sanctioned 1st<br>Installment<br>50% | Amount<br>Sanctioned 2nd<br>Installment<br>40% | Final<br>Instalment<br>10% | Total<br>Expenditure |
|--------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------|------------------------------------------------|------------------------------------------------|----------------------------|----------------------|
| 47     |                                            | Construction of Metalling and Black Topping at Sohksar (0-0.210) km from Dongpumok to Kjat Shnong Sohiong C&RD Block                   | Physical Infrastructure | 1925500.00        | 962750.00                                      | 770200.00                                      | 192550.00                  | 1925500.00           |
| 48     |                                            | Construction of Metalling and Black Topping at nonglyngkien (0-0.670) km from Dong Kharbudnah to Dong Rani Sohiong C&RD Block, Sohiong |                         | 4098000.00        | 2049000.00                                     | 1639200.00                                     | 409800.00                  | 4098000.00           |
| 49     |                                            | Earthwork for construction of Playground at Lawmei                                                                                     |                         | 3318400.00        | 1659200.00                                     | 1327360.00                                     | -                          | 2986560.00           |
| 50     |                                            | Construction of Approach Road including Metalling and Blacktopping at Lyngwa (0-0.650km) Lailad to Lumshrah                            |                         | 7376800.00        | 3688400.00                                     | -                                              | 0.00                       | 3688400.00           |
| 51     |                                            | Construction of Metalling and Black Topping at Mawlaingut 'B' (0-0.270km) from Lad Nongbri to Nongbri                                  |                         | 2824700.00        | 1412350.00                                     | -                                              | 0.00                       | 1412350.00           |
| 52     | MAWKYNREW<br>C&RD BLOCK                    | Metalling and Black Topping of MGNREGS from PWD road to Lum Synteng Nongdhar                                                           | Physical Infrastructure | 7977000.00        | 3988500.00                                     | 3190800.00                                     | 797700.00                  | 7977000.00           |
| 53     |                                            | Construction of Community Hall at Laitmawsiang village 1000 Sqft                                                                       |                         | 1500000.00        | 750000.00                                      | 600000.00                                      | 0.00                       | 1350000.00           |
| 54     |                                            | Construction of Cement Concrete Road from PWD road to mawngap Lumparing Liew Siat Bom 200 M                                            |                         | 1500000.00        | 750000.00                                      | 600000.00                                      | 150000.00                  | 1500000.00           |
| 55     | MAWPHLANG                                  | Construction of Motorable Road Metallic and Black topping and retaining Wall from PWD Road to Community Hall Phudmyrdong 200 M         |                         | 1250000.00        | 625000.00                                      | 500000.00                                      | 0.00                       | 1125000.00           |
| 56     |                                            | Construction of Motorable bridge at Khimmawrah village (Length = 30.00 M) 1 <sup>st</sup> Phase                                        |                         | 1000000.00        | 500000.00                                      | 400000.00                                      | 0.00                       | 900000.00            |
| 57     |                                            | Construction of Motorable Road Metallic and black Topping from PWD Road to Pdengshnong Rangshken 400.00 M                              | Physical Infrastructure | 2385500.00        | 1192750.00                                     | 954200.00                                      | -                          | 2146950.00           |
| 58     |                                            | Construction of Seng Khasi Hall at Lyngdoh Phanblang 1000 Sqft                                                                         |                         | 1500000.00        | 750000.00                                      | 600000.00                                      | 0.00                       | 1350000.00           |
| 59     | MAWPHLANG                                  | Construction of Community Hall at Mawngap Mawsmi Village 1000 sqft                                                                     |                         | 1500000.00        | 750000.00                                      | 600000.00                                      | 0.00                       | 1350000.00           |
| 60     |                                            | Construction of Retaining Wall and hollow Block fencing from PWD road to Pdengshnong Rangshken 770.00 M                                |                         | 5432000.00        | 2716000.00                                     | 2172800.00                                     | 543200.00                  | 5432000.00           |

| Sl. No | Name of Blocks/<br>Sub-Division/<br>Others | Name of Scheme                                                                                                                                                  | Heads                      | Estimated<br>Cost | Amount<br>Sanctioned 1st<br>Installment<br>50% | Amount<br>Sanctioned 2nd<br>Installment<br>40% | Final<br>Instalment<br>10% | Total<br>Expenditure |
|--------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------|------------------------------------------------|------------------------------------------------|----------------------------|----------------------|
| 61     |                                            | Construction of Community Hall at Nongthymmai Lyngiong Rum 1000 sq ft                                                                                           |                            | 1500000.00        | 750000.00                                      | 0.00                                           | 0.00                       | 750000.00            |
| 62     |                                            | Construction of Community Hall at Niamsang 1000 sqft                                                                                                            |                            | 1500000.00        | 750000.00                                      | -                                              | 0.00                       | 750000.00            |
| 63     |                                            | Construction of Motorable Road including Metallic and Black Topping, Retaining Wall and Cross drainage (hume pipe) from Mount hermon to Kjatshnong Jani Mawiong |                            | 3548750.00        | 1774375.00                                     | 1419500.00                                     | 0.00                       | 3193875.00           |
| 64     |                                            | Construction of Foot Bridge at Kjatshnong                                                                                                                       |                            | 430525.00         | 215262.50                                      | 0.00                                           | 0.00                       | 215262.50            |
| 65     |                                            | Construction of Community Hall at Umlangmar                                                                                                                     |                            | 1500000.00        | 750000.00                                      | 0.00                                           | 0.00                       | 750000.00            |
| 66     |                                            | Construction of Retaining Wall and Fencing from Residence of Smti. Tisidisia Kurbah to PWD Road Marbisu Sawlad Village                                          |                            | 2000000.00        | 1000000.00                                     | 0.00                                           | 0.00                       | 1000000.00           |
| 67     |                                            | Construction of Cement Concrete Road from PWD road to Weilynter Sunei                                                                                           |                            | 2604300.00        | 1302150.00                                     | 0.00                                           | 0.00                       | 1302150.00           |
| 68     |                                            | Construction of RCC, Bridge at Lawkhla Village, Mawphlang                                                                                                       |                            | 5500000.00        | 2750000.00                                     | 0.00                                           | 0.00                       | 2750000.00           |
| 69     |                                            | Construction of Community Hall at Pongkung                                                                                                                      |                            | 2000000.00        | 1000000.00                                     | 800000.00                                      | -                          | 1800000.00           |
| 70     |                                            | Construction of footbridge at Delsora                                                                                                                           |                            | 1000000.00        | 500000.00                                      | 400000.00                                      | 100000.00                  | 1000000.00           |
| 71     | MAWSYNRAM<br>C&RD BLOCK                    | Construction of Playground at Dongshiling                                                                                                                       |                            | 1000000.00        | 500000.00                                      | -                                              | 0.00                       | 500000.00            |
| 72     |                                            | Construction of Football Ground at Mawlynnu                                                                                                                     |                            | 1000000.00        | 500000.00                                      | 400000.00                                      | 100000.00                  | 1000000.00           |
| 73     |                                            | Construction of footbridge over Rangkylleng at Kenbah Malai                                                                                                     |                            | 1000000.00        | 500000.00                                      | 400000.00                                      | 100000.00                  | 1000000.00           |
| 74     |                                            | Construction of Retaining Wall at Pomblang                                                                                                                      | Physical<br>Infrastructure | 1000000.00        | 500000.00                                      | 400000.00                                      | 100000.00                  | 1000000.00           |
| 75     |                                            | Construction of Football Ground at Mawhiang                                                                                                                     |                            | 500000.00         | 250000.00                                      | 200000.00                                      | -                          | 450000.00            |
| 76     | MAWSYNRAM<br>C&RD BLOCK                    | Installation of Solar Street Lights in Mawsynram (Dongrum, Dongneng, Dongshilling)                                                                              |                            | 2000000.00        | 1000000.00                                     | 800000.00                                      | 0.00                       | 1800000.00           |
| 77     |                                            | Construction of Retaining Wall at Jyllep Presbyterian Church Jyllep                                                                                             |                            | 1500000.00        | 750000.00                                      | 600000.00                                      | 0.00                       | 1350000.00           |
| 78     |                                            | Construction of Cement Concrete Road at Dholai Malai                                                                                                            |                            | 2000000.00        | 1000000.00                                     | 800000.00                                      | 0.00                       | 1800000.00           |
| 79     |                                            | Construction of Football Ground at Nongdom Mawria                                                                                                               |                            | 1500000.00        | 750000.00                                      | 600000.00                                      | -                          | 1350000.00           |

| SL No | Name of Blocks/<br>Sub-Division/<br>Others | Name of Scheme                                                                                                 | Heads                      | Estimated<br>Cost | Amount<br>Sanctioned 1st<br>Installment<br>50% | Amount<br>Sanctioned 2nd<br>Installment<br>40% | Final<br>Installment<br>10% | Total<br>Expenditure |
|-------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------|-------------------|------------------------------------------------|------------------------------------------------|-----------------------------|----------------------|
| 80    |                                            | Construction of Community Hall at Delsora                                                                      | Physical<br>Infrastructure | 1500000.00        | 750000.00                                      | -                                              | 0.00                        | 750000.00            |
| 81    |                                            | Construction of Protection Wall at Dewsawlia                                                                   |                            | 1500000.00        | 750000.00                                      | 0.00                                           | 0.00                        | 750000.00            |
| 82    |                                            | Construction of Protection wall at Kharabri                                                                    |                            | 1500000.00        | 750000.00                                      | 0.00                                           | 0.00                        | 750000.00            |
| 83    |                                            | Construction of Culture Hall for Seng Samla Sawsympet Pongkung                                                 |                            | 2500000.00        | 1250000.00                                     | 0.00                                           | 0.00                        | 1250000.00           |
| 84    |                                            | Metalling and Black Topping of a road of Nongthymmai Lumthangding from Mawprum to Wahjapung, Length = 1000.00M |                            | 1999980.00        | 999990.00                                      | 799992.00                                      | -                           | 1799982.00           |
| 85    |                                            | Construction of PCC Pavement from Lumsohkhan to Lumkongdhir, at Umthli village Length = 200M                   |                            | 931800.00         | 465900.00                                      | 372720.00                                      | -                           | 838620.00            |
| 86    |                                            | Construction of Internal Road at Nongkynrih Village, Madan PhutbolLumkhara (Link 1), Length = 230.00 M         |                            | 1978495.00        | 989247.50                                      | 791398.00                                      | -                           | 1780646.00           |
| 87    | KHATARSHNONG<br>LAITKROH C&RD<br>BLOCK     | Construction of Internal Road at Nongkynrih Village, Madan PhutbolKperdong (Link 2), Length = 176.00 M         |                            | 1304650.00        | 652325.00                                      | 521860.00                                      | -                           | 1174185.00           |
| 88    |                                            | Construction of Basketball Court at Madan Laitlyngkot, Laitlyngkot, East Khasi Hills District                  |                            | 1565300.00        | 782650.00                                      | 626120.00                                      | 156530.00                   | 1565300.00           |
| 89    |                                            | Construction of PCC Pavement from Madanpynieng to Madan Eitmasi, at Kongthong Village, Length = 200 M          |                            | 931800.00         | 465900.00                                      | 372720.00                                      | -                           | 838620.00            |
| 90    |                                            | Renovation /Repair of Suspension Footbridge Over Wahrew at Thuh Village (60.00M)                               | Physical<br>Infrastructure | 1087000.00        | 543500.00                                      | -                                              | 0.00                        | 543500.00            |
| 91    |                                            | Renovation work for sitting Gallery at Umthli Football Ground                                                  |                            | 1500000.00        | 750000.00                                      | 600000.00                                      | -                           | 1350000.00           |
| 92    | KHATARSHNONG<br>LAITKROH C&RD<br>BLOCK     | Construction of Sitting Gallery at Nongkynrih Village                                                          |                            | 2000000.00        | 1000000.00                                     | 800000.00                                      | -                           | 1800000.00           |
| 93    |                                            | Construction of Community Hall for Raid Nongkynrih Village                                                     |                            | 1000000.00        | 500000.00                                      | 400000.00                                      | -                           | 900000.00            |
| 94    |                                            | Construction of Madan Rishot Road at Mawkynring Village, L-291.00 M                                            |                            | 4032250.00        | 2016125.00                                     | 1612900.00                                     | -                           | 3629025.00           |
| 95    | MYLLIEM C&RD<br>BLOCK                      | Construction of Counselling Centre Seng Longknie at Mylliem Madan Ing Syiem                                    |                            | 1809400.00        | 904700.00                                      | 723760.00                                      | -                           | 1628460.00           |
| 96    |                                            | Construction/Improvement of Playground at Mylliem Kyndong                                                      |                            | 2112500.00        | 1056250.00                                     | 845000.00                                      | -                           | 1901250.00           |

| SL. No                               | Name of Blocks/<br>Sub-Division/<br>Others | Name of Scheme                                                              | Heads                      | Estimated<br>Cost | Amount<br>Sanctioned 1st<br>Installment<br>50% | Amount<br>Sanctioned 2nd<br>Installment<br>40% | Final<br>Instalment<br>10% | Total<br>Expenditure |
|--------------------------------------|--------------------------------------------|-----------------------------------------------------------------------------|----------------------------|-------------------|------------------------------------------------|------------------------------------------------|----------------------------|----------------------|
| 97                                   |                                            | Syllai U Lor Mylliem, including the construction of Retaining wall          | Physical<br>Infrastructure | 3065900.00        | 1532950.00                                     | 1226360.00                                     | -                          | 2759310.00           |
| 98                                   |                                            | Construction of Cell filled Pavement Road from Mawkhan to Rangbhibh Phase-I |                            | 4000000.00        | 2000000.00                                     | -                                              | -                          | 2000000.00           |
| 99                                   | Misc. Projects                             | Construction of Community Hall at Laitkynsew Laitkroh                       |                            | 2000000.00        | 1000000.00                                     | 800000.00                                      | -                          | 1800000.00           |
| 100                                  |                                            | Construction of Community Hall at Diengkynthong, Laitkorh                   |                            | 2000000.00        | 1000000.00                                     | 800000.00                                      | -                          | 1800000.00           |
| Sub-total (Physical infrastructure): |                                            |                                                                             |                            |                   |                                                |                                                |                            | 23,09,70,920         |
| Grand Total                          |                                            |                                                                             |                            | 28,08,63,810      | 14,04,31,905                                   | 9,36,15,044                                    | 1,35,57,870                | 24,76,04,819         |



**Appendix 5.3.13**  
**List of projects/schemes executed under DMF East Jaintia Hills on High priority areas during 2018-19 to 2022-23**  
**(Reference: Paragraph 5.3.11.2, Table 5.3.8)**

| SL. No                             |                        | Name of Blocks/Sub-Division/ Others                                   | Name of Scheme        | Heads | Estimated Cost (₹) | Amount Sanctioned 1st Installment | Amount Sanctioned 2nd Installment | Amount Sanctioned 3rd Installment | Amount Sanctioned 4th Installment | Amount Sanctioned 5th Installment | Total expenditure |             |
|------------------------------------|------------------------|-----------------------------------------------------------------------|-----------------------|-------|--------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------|-------------|
| 1                                  | Lumshnong C & RD Block | Water supply scheme project at Thangskai Village                      | Drinking Water Supply |       | 8952729.00         | 3581091.00                        | 1895273.00                        | 3476278.00                        | -                                 | -                                 | 8952642.00        |             |
| 2                                  |                        | Water Supply Scheme at Lumshnong Village.                             |                       |       | 6861800.00         | 3235726.00                        | 400000.00                         | 200000.00                         | 1000000.00                        | 2026074.00                        | 6861800.00        |             |
| 3                                  |                        | Construction of water Supply at Chiehruphi                            |                       |       | 31993428.00        | 8000000.00                        | 8000000.00                        | 3331464.00                        | -                                 | -                                 | 19331464.00       |             |
| Sub-total (Drinking Water Supply): |                        |                                                                       |                       |       |                    |                                   |                                   |                                   |                                   |                                   |                   | 3,51,45,906 |
| 4                                  | Lumshnong C & RD Block | ADB Model School Building at Chiehruphi Village                       | Education             |       | 15348634.00        | 4000000.00                        | 7011376.63                        | 4315637.00                        | -                                 | -                                 | 15327013.63       |             |
| 5                                  |                        | Purchase of School Bench, Desk and Chiehruphi School.                 |                       |       | 1500000.00         | 1500000.00                        | -                                 | -                                 | -                                 | -                                 | 1500000.00        |             |
| 6                                  |                        | Construction of LP School, Umlong Village                             |                       |       | 1000000.00         | 500000.00                         | 499854.00                         | -                                 | -                                 | -                                 | 999854.00         |             |
| 7                                  |                        | Construction of Fencing for Chiehruphi Secondary School               |                       |       | 523931.00          | 523900.00                         | -                                 | -                                 | -                                 | -                                 | 523900.00         |             |
| 8                                  | Wapung C & RD Block    | M/B Topping of approach road towards St. Anthony's college, Byndihati |                       |       | 1580500.00         | 1000000.00                        | 580000.00                         | 433.00                            | -                                 | -                                 | 1580433.00        |             |
| 9                                  |                        | Non-Residential Special Training Centre.                              |                       |       | 1224775.00         | 800000.00                         | 398775.00                         | 26000.00                          | -                                 | -                                 | 1224775.00        |             |
| 10                                 |                        | Smart Interactive Panels                                              |                       |       | 1651001.00         | 1441001.00                        | 210000.00                         | -                                 | -                                 | -                                 | 1651001.00        |             |
| 11                                 |                        | Ka-Lawei: Intouch (Redmi Smart TV)                                    |                       |       | 673960.00          | 336980.00                         | 336980.00                         | -                                 | -                                 | -                                 | 673960.00         |             |
| 12                                 |                        | Ka-Lawei: Smart Android TV and Android Tablet, Phase 2                |                       |       | 6614800.00         | 3066000.00                        | 2044000.00                        | 752400.00                         | 752400.00                         | -                                 | 6614800.00        |             |

| Sl. No                                                                         | Name of Blocks/Sub-Division/ Others | Name of Scheme                                                                           | Heads                                                 | Estimated Cost (₹) | Amount Sanctioned 1st Instalment | Amount Sanctioned 2nd Instalment | Amount Sanctioned 3rd Instalment | Amount Sanctioned 4th Instalment | Amount Sanctioned 5th Instalment | Total expenditure |
|--------------------------------------------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------|-------------------------------------------------------|--------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-------------------|
| 13                                                                             |                                     | Ka-Lawei: Digital Learning phase 1                                                       |                                                       | 1581200.00         | 1264960.00                       | -                                | -                                | -                                | -                                | 1264960.00        |
| 14                                                                             |                                     | Ka-Lawei: Digital Learning phase 2                                                       |                                                       | 10968000.00        | 2742000.00                       | -                                | -                                | -                                | -                                | 2742000.00        |
| 15                                                                             |                                     | Construction of Study Community Hall and Shelves at Mukhaialong                          | Education                                             | 503750.00          | 300000.00                        | 160000.00                        | 3729.00                          | 40000.00                         | -                                | 503729.00         |
| Sub-total (Education): 3,46,06,426                                             |                                     |                                                                                          |                                                       |                    |                                  |                                  |                                  |                                  |                                  |                   |
| 16                                                                             | Lumshnong C & RD Block              | Rejuvenation of Lukha River                                                              | Environment Preservation & Pollution Control Measures | 15694000.00        | 5700000.00                       | 1003500.00                       | 1206630.00                       | 3923500.00                       | 3860370.00                       | 15694000.00       |
| 17                                                                             |                                     | Restoration of Lukha River site,Sonapur                                                  |                                                       | 3401406.00         | 1700703.00                       | 1700703.00                       | -                                | -                                | -                                | 3401406.00        |
| 18                                                                             | Wapung C & RD Block                 | Smokeless Chulha Pilot Project                                                           |                                                       | 988650.00          | 14150.00                         | 584700.00                        | 194900.00                        | 194900.00                        | -                                | 988650.00         |
| Sub-total (Environment Preservation & Pollution Control Measures): 2,00,84,056 |                                     |                                                                                          |                                                       |                    |                                  |                                  |                                  |                                  |                                  |                   |
| 19                                                                             | Lumshnong C & RD Block              | Upgrading of PHC Lumshnong                                                               | Healthcare                                            | 20000000.00        | 100000.00                        | 136000.00                        |                                  |                                  |                                  | 236000.00         |
| 20                                                                             | Wapung C & RD Block                 | Improvement of Jordan Polyclinic at Dkhiah for Covid-19 preparedness                     |                                                       | 500000.00          | 499993.00                        | -                                | -                                | -                                | -                                | 499993.00         |
| 21                                                                             | Wapung C & RD Block                 | Purchase of two ultrasound/x-ray machine for Khliehriat & Lumshnong including civil work |                                                       | 10000000.00        | 2497600.00                       | 193834.00                        | 1843861.00                       | -                                |                                  | 4535295.00        |
| 22                                                                             |                                     | Repairing of Sub-Centres                                                                 |                                                       | 2300152.00         | 300000.00                        | 600000.00                        | 900000.00                        | 500000.00                        | 152.00                           | 2300152.00        |
| 23                                                                             | Wapung C & RD Block                 | Supply of medical equipment(a) R.G.S Enterprise                                          |                                                       | 1689200.00         | 800000.00                        | 829200.00                        | -                                | -                                | -                                | 1629200.00        |
| Sub-total (Health Care): 92,00,640                                             |                                     |                                                                                          |                                                       |                    |                                  |                                  |                                  |                                  |                                  |                   |
| 24                                                                             | Lumshnong C & RD Block              | Construction of RCC bridge at Dong Pyrdi locality at Lumshnong village                   | Sanitation                                            | 10000000.00        | 4000000.00                       | 4000000.00                       | 1000000.00                       | 999302.00                        | -                                | 9999302.00        |

| Sl. No                                     | Name of Blocks/Sub-Division/ Others | Name of Scheme                                                                                         | Heads                      | Estimated Cost (₹) | Amount Sanctioned 1st Instalment | Amount Sanctioned 2nd Instalment | Amount Sanctioned 3rd Instalment | Amount Sanctioned 4th Instalment | Amount Sanctioned 5th Instalment | Total expenditure |
|--------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------|--------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-------------------|
| 25                                         | Lumshnong C & RD Block              | Construction of RCC storm Water drains at Lumshnong Village.                                           |                            | 10621600.00        | 3000000.00                       | 2000000.00                       | -                                | -                                | -                                | 5000000.00        |
| 26                                         | Wapung C & RD Block                 | Septage management Plant incl. Faecal Sludge Treatment Plant & organic waste converter                 |                            | 12610000.00        | 6305000.00                       | 3780000.00                       | 2522000.00                       | -                                | -                                | 12607000.00       |
| 27                                         |                                     | Const. of Cement Concrete Path from existing C. concrete to faecal Sludge and Septage Management Plant |                            | 1698592.00         | 1600000.00                       | 59592.00                         | -                                | -                                | -                                | 1659592.00        |
| 28                                         | Saipung C & RD Block                | Waste Recovery Centre (Moolay Mylliang)                                                                |                            | 520000.00          | 260000.00                        | -                                | -                                | -                                | -                                | 260000.00         |
| Sub-total (Sanitation): 2,95,25,894        |                                     |                                                                                                        |                            |                    |                                  |                                  |                                  |                                  |                                  |                   |
| 29                                         | Lumshnong C & RD Block              | Skill institute for Mining area Youth and District as whole, Lumchnong                                 | Skill Development          | 20000000.00        | 8000000.00                       | 8000000.00                       | 3996795.00                       | -                                | -                                | 19996795.00       |
| 30                                         | Wapung C & RD Block                 | Construction of Skill institute above DMF Office at Deingchynrum                                       |                            | 4009100.00         | 2000000.00                       | 1500000.00                       | 300000.00                        | 208860.00                        | -                                | 4008860.00        |
| Sub-total (Skill Development): 2,40,05,655 |                                     |                                                                                                        |                            |                    |                                  |                                  |                                  |                                  |                                  |                   |
| 31                                         | Wapung C & RD Block                 | Haqdarshak                                                                                             | Welfare of Aged & Disabled | 1679841.00         | 594665.00                        | -                                | -                                | -                                | -                                | 594665.00         |
| Grand Total                                |                                     |                                                                                                        |                            | 20,66,91,049       | 6,96,63,769                      | 4,59,23,788                      | 2,40,70,127                      | 76,18,962                        | 58,86,596                        | 15,31,63,242      |

**Appendix 5.3.14**  
**List of projects/schemes executed under DMF East Jaintia Hills on Other priority areas during 2018-19 to 2022-23**  
**(Reference: Paragraph 5.3.11.2, Table 5.3.8)**

| SL No | Name of Blocks/Sub-Division/Others | Name of Scheme                                                                                    | Heads                   | Estimated Cost | Amount Sanctioned 1st Instalment | Amount Sanctioned 2nd Instalment | Amount Sanctioned 3rd Instalment | Amount Sanctioned 4th Instalment | Amount Sanctioned 5th Instalment | Total expenditure |
|-------|------------------------------------|---------------------------------------------------------------------------------------------------|-------------------------|----------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-------------------|
| 1     | <b>Lumshnong C &amp; RD Block</b>  | Improvement Including Metalling, black topping of Thangskai Village internal Road =0.70km         | Physical Infrastructure | 7426245.00     | 2970498.00                       | 1400000.00                       | 500000.00                        | 2555747.00                       | -                                | 7426245.00        |
| 2     |                                    | Construction of 3km Road at Lumshnong Village                                                     |                         | 15969146.00    | 3193829.00                       | 4790744.00                       | 2000000.00                       | 5984573.00                       | -                                | 15969146.00       |
| 3     | <b>Lumshnong C &amp; RD Block</b>  | Laying of Power Pipe Line at Lumshnong village                                                    |                         | 8453000.00     | 3381200.00                       | 2000000.00                       | 3071800.00                       | -                                | -                                | 8453000.00        |
| 4     |                                    | Construction of Cement Concrete Internal Road at Larseng village.                                 |                         | 500000.00      | 499987.00                        | -                                | -                                | -                                | -                                | 499987.00         |
| 5     | <b>Lumshnong C &amp; RD Block</b>  | M/B topping of road at Khlieh Mooblai                                                             |                         | 18469991.00    | 2000000.00                       | 6500000.00                       | 4000000.00                       | 5081539.00                       | -                                | 17581539.00       |
| 6     |                                    | M/B Topping of approach road at Brichymot                                                         |                         | 25000000.00    | 7000000.00                       | 3000000.00                       | 1500000.00                       | 7073132.00                       | 3211178.00                       | 21784310.00       |
| 7     |                                    | M/B Topping of Approach Road at Wahiaier                                                          |                         | 10000000.00    | 2000000.00                       | 3000000.00                       | 2000000.00                       | 2998597.00                       | -                                | 9998597.00        |
| 8     |                                    | Construction of Internal Road at Chiehruphi Village                                               |                         | 10582000.00    | 701000.00                        | -                                | -                                | -                                | -                                | 701000.00         |
| 9     |                                    | Multipurpose Community Hall, Thangskai                                                            |                         | 6120500.00     | 2000000.00                       | -                                | -                                | -                                | -                                | 2000000.00        |
| 10    | <b>Wapung C &amp; RD Block</b>     | Widening of Existing Road from PWD at Sahksav Parking                                             |                         | 6858000.00     | 2500000.00                       | 4354691.00                       | -                                | -                                | -                                | 6854691.00        |
| 11    | <b>Wapung C &amp; RD Block</b>     | Installation of solar Street Light at Longkaluh & Byndihati village                               |                         | 1011000.00     | 1011000.00                       | -                                | -                                | -                                | -                                | 1011000.00        |
| 12    |                                    | DMF office Bldg. at Deingehynrum for Office and instln. of transformer for electrical connection. |                         | 20000000.00    | 7997840.00                       | 7000000.00                       | 4000000.00                       | 993708.00                        | 811580.00                        | 20803128.00       |
| 13    | <b>Wapung C &amp; RD Block</b>     | Promotion of Eco-Tourism at Rynji falls area and Sahksav                                          | Physical Infrastructure | 20000000.00    | 5000000.00                       | 4000000.00                       | 7000000.00                       | 3951385.00                       | -                                | 19951385.00       |
| 14    | <b>Wapung C &amp; RD Block</b>     | Refurbishing of existing indoor Stadium at Dkhiah                                                 |                         | 1355000.00     | 1300000.00                       | 55000.00                         | -                                | -                                | -                                | 1355000.00        |
| 15    |                                    | Const. of approach road towards DMF Office at Deingehynrum.                                       |                         | 3447310.00     | 1500000.00                       | 1800000.00                       | 147310.00                        | -                                | -                                | 3447310.00        |
| 16    |                                    | M/B Topping of approach road at Lunchyrimit                                                       |                         | 10000000.00    | 4000000.00                       | 5997256.00                       | -                                | -                                | -                                | 9997256.00        |

| Sl. No      | Name of Blocks/Sub-Division/Others | Name of Scheme                                                      | Heads                   | Estimated Cost | Amount Sanctioned 1st Instalment | Amount Sanctioned 2nd Instalment | Amount Sanctioned 3rd Instalment | Amount Sanctioned 4th Instalment | Amount Sanctioned 5th Instalment | Total expenditure |
|-------------|------------------------------------|---------------------------------------------------------------------|-------------------------|----------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-------------------|
| 17          |                                    | Construction of CC footpath at Iapmala village.                     | Physical Infrastructure | 3500000.00     | 3000000.00                       | 490000.00                        | 9281.00                          | -                                | -                                | 3499281.00        |
| 18          |                                    | Construction of Multi level Parking Lot at Khliehriat               |                         | 10232000.00    | 2000000.00                       | 2000000.00                       | 2000000.00                       | 2000000.00                       | -                                | 8000000.00        |
| 19          | Wapung C & RD Block                | Construction of Flood lights at Deingchynrum Football ground        |                         | 3733402.00     | 1784396.00                       | 626929.00                        | 762067.00                        | 560010.00                        | -                                | 3733402.00        |
| 20          |                                    | Const. of Fencing & Drains at Deingchynrum football ground          |                         | 1410694.00     | 1000000.00                       | 400000.00                        | 10694.00                         | -                                | -                                | 1410694.00        |
| 21          | Wapung C & RD Block                | Re-alignment and CC of Footpath at Iapmala Vill                     |                         | 700000.00      | 700000.00                        | -                                | -                                | -                                | -                                | 700000.00         |
| 22          |                                    | Black Topping of road at Tuber Sohshrieih Village                   |                         | 6395100.00     | 5500000.00                       | 895036.00                        | -                                | -                                | -                                | 6395036.00        |
| 23          | Wapung C & RD Block                | Convergence: 1.30 KM Internal Road, Byndihati                       |                         | 100000.00      | 100000.00                        | -                                | -                                | -                                | -                                | 100000.00         |
| 24          | Saipung C & RD Block               | Const. of retaining wall along the side of Playground at Lamyrsiang |                         | 2000000.00     | 1500000.00                       | 499992.00                        | -                                | -                                | -                                | 1999992.00        |
| 25          |                                    | Black Topping of road at Latyrke Village                            |                         | 679300.00      | 400000.00                        | 279282.00                        | -                                | -                                | -                                | 679282.00         |
| Grand Total |                                    |                                                                     |                         | 19,39,42,688   | 6,30,39,750                      | 4,90,88,930                      | 2,70,01,152                      | 3,11,98,691                      | 40,22,758                        | 17,43,51,281      |

**Appendix 5.3.15**  
**Statement showing expenditure incurred by DMFT, East Khasi Hills on schemes/projects not covered by PMKKKY guidelines.**  
**(Reference: Paragraph 5.3.11.3)**

(Amount in ₹)

| (Amount in ₹)            |                      |                                                                                            |                |                   |
|--------------------------|----------------------|--------------------------------------------------------------------------------------------|----------------|-------------------|
| Sl. No.                  | Type of construction | Name of the Projects                                                                       | Estimated Cost | Amount sanctioned |
| DMFT, East Khasi Hills   |                      |                                                                                            |                |                   |
| 1                        | Community Halls      | Construction of community hall with toilet, Jabar, Sohiong Block                           | 10,00,000      | 10,00,000         |
| 2                        |                      | Construction of Community Hall at Langkyrdem Iewduh, Pynursla C&RD Block                   | 35,00,000      | 31,50,000         |
| 3                        |                      | Construction of Community Hall at Laitmynrien, Pynursla C&RD Block                         | 20,00,000      | 18,00,000         |
| 4                        |                      | Construction of Community Hall at Mawlyndun, Pynursla C&RD Block                           | 20,00,000      | 18,00,000         |
| 5                        |                      | Construction of Community Halls at Mawkneng Sohiong C&RD Block                             | 10,00,000      | 10,00,000         |
| 6                        |                      | Construction of Community Hall at Laitmawsiang village 1000 Sq ft Mawphlang C&RD Block     | 15,00,000      | 13,50,000         |
| 7                        |                      | Construction of Seng Khasi Hall at Lyngdoh Phanblang 1000 Sqft Mawphlang C&RD Block        | 15,00,000      | 13,50,000         |
| 8                        |                      | Construction of Community Hall at Mawngap Mawsmal Village 1000 sq ft Mawphlang C&RD Block  | 15,00,000      | 13,50,000         |
| 9                        |                      | Construction of Community Hall at Nongthymmai Lyngiong Rum 1000 sq ft Mawphlang C&RD Block | 15,00,000      | 7,50,000          |
| 10                       |                      | Construction of Community Hall at Niamsang 1000 sqft Mawphlang C&RD Block                  | 15,00,000      | 7,50,000          |
| 11                       |                      | Construction of Community Hall at Umlangmar Mawphlang C&RD Block                           | 15,00,000      | 7,50,000          |
| 12                       |                      | Construction of Community Hall at Pongkung Mawsynram C&RD Block                            | 20,00,000      | 18,00,000         |
| 13                       |                      | Construction of Community Hall at Delsora Mawsynram C&RD Block                             | 15,00,000      | 7,50,000          |
| 14                       |                      | Construction of Culture Hall for Seng Samla Sawsymper Pongkung Mawsynram C&RD Block.       | 25,00,000      | 12,50,000         |
| 15                       |                      | Construction of Community Hall for Raid Nongkynrih Village Laitkroh Khatarsnong C&RD Block | 10,00,000      | 9,00,000          |
| 16                       |                      | Construction of Community Hall at Laitkynsew Laitkroh                                      | 20,00,000      | 18,00,000         |
| 17                       |                      | Construction of Community Hall at Diengkynthong Laitkroh                                   | 20,00,000      | 18,00,000         |
| DMFT, East Jaintia Hills |                      |                                                                                            |                |                   |
| 18                       | Parking Lot          | Construction of Multi level Parking Lot at Khliehriat                                      | 1,02,32,000    | 1,02,32,000       |
| Grand Total              |                      |                                                                                            | 3,97,32,000    | 3,35,82,000       |

**Appendix 6.3.1**  
**Status of compliance to SCCRS directions as of March 2024**  
**(Reference: Paragraph 6.3.8.20)**

| Sl. No. | Issues                                                 | Directions                                                                                                                                                                                                                                                                                                                                                                | Audit observations                                                                                                                                                                                                                                                                                                                         |
|---------|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Annual targets for reduction of fatalities.            | To notify annual targets for reduction of accidents and fatalities as fixed by the State and draw up an Annual Action Plan to achieve the targets and monitor its implementation.                                                                                                                                                                                         | Annual target of 10 <i>per cent</i> fixed for the reduction of road-related fatalities. However, no details of reduction of road related fatalities were available in the Department.                                                                                                                                                      |
| 2       | District Road Safety Committees.                       | To set up District Road Safety Committees (DRSC) in all districts and to hold meetings at least once in a quarter.                                                                                                                                                                                                                                                        | The DRSCs constituted in all Districts were yet to hold any meetings till date.                                                                                                                                                                                                                                                            |
| 3       | Crash investigations.                                  | To frame a scheme for carrying out an in-depth study on causes and analysis of motor vehicle accidents.                                                                                                                                                                                                                                                                   | The State is yet to frame a scheme for carrying out an in-depth study on causes and analysis of motor vehicle accidents.                                                                                                                                                                                                                   |
| 4       | Training to the staff of the Lead Agency.              | Training to be imparted to the members of the Lead Agency.                                                                                                                                                                                                                                                                                                                | Training was yet to be imparted to the members of the Lead Agency on road safety.                                                                                                                                                                                                                                                          |
| 5       | Helmet wear, seat belt and use of mobile phone laws.   | To set annual targets for compliance with the laws on helmet wear, seat belt and use of mobile phone while driving and evolve strategies to achieve these targets.                                                                                                                                                                                                        | There are no annual targets for compliance with the laws on helmet wear, seat belt and use of mobile phone while driving and strategies to achieve these targets had not been prepared.                                                                                                                                                    |
| 6       | Highway Patrolling.                                    | To acquire Interceptors which could be used not only as first responders but also to prevent over speeding.                                                                                                                                                                                                                                                               | The State is yet to procure Interceptors to be used as first responders and to prevent over speeding.                                                                                                                                                                                                                                      |
| 7       | Procurement of equipment to detect traffic violations. | To do gap analysis whether the number of equipment purchased is adequate to improve road safety activities in the State.                                                                                                                                                                                                                                                  | Not yet procured.                                                                                                                                                                                                                                                                                                                          |
| 8       | Training of personnel and maintenance of equipment.    | To confirm that the personnel handling the equipment have been trained and that satisfactory arrangements/ AMC for maintenance of equipment in all districts have been made.                                                                                                                                                                                              | The personnel handling the equipment have not been trained and traffic equipment is yet to be procured.                                                                                                                                                                                                                                    |
| 9       | Traffic Calming Measures.                              | To monitor Traffic Calming Measures and ensure that the targets are achieved.                                                                                                                                                                                                                                                                                             | The State had identified 1,417 junctions requiring traffic calming measures and had fixed yearly targets (280 in 2019-20, 560 in 2020-21 and 577 in 2021-22). However, the details of achievement of these targets were not available and the yearly targets for the year 2022-23 and 2023-24 were also not available with the Department. |
| 10      | Crash Barriers.                                        | To confirm that the crash barriers to be provided on State roads will conform to IRC standards and to intimate the targets set by the State/NHAI for replacement of existing crash barriers if they do not conform to IRC standards and the arrangements made by them for periodic maintenance of these crash barriers so that they maintain compliant with IRC standards | The State is yet to comply.                                                                                                                                                                                                                                                                                                                |
| 11      | Maintenance of bridges.                                | To appraise of the progress achieved from time to time.                                                                                                                                                                                                                                                                                                                   | The progress achieved from time to time regarding maintenance of bridges was not available with the Department.                                                                                                                                                                                                                            |

| Sl. No. | Issues                                                   | Directions                                                                                                                                                                                                                   | Audit observations                                                                                                                                                                                                                                            |
|---------|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 12      | Audit of the roads most vulnerable to accidents.         | To appraise of the progress achieved from time to time.                                                                                                                                                                      | The progress achieved from time to time regarding Audit of the roads most vulnerable to accidents was not available.                                                                                                                                          |
| 13      | Overloading of school buses and three wheelers.          | Fixing of annual targets for inspection of transport vehicles carrying school children and displaying the carrying capacity of the students in these vehicles.                                                               | The annual targets for inspection of transport vehicles carrying school children had not been formulated.                                                                                                                                                     |
| 14      | Driving of motorised vehicles by the under-age students. | To take appropriate action under the law against the owners who allow their vehicles to be driven by underage students.                                                                                                      | No such details are available with the Department.                                                                                                                                                                                                            |
| 15      | Status of ambulances.                                    | To check if the existing number of ambulances and trained paramedics are enough for the whole State and prepare a time bound action plan to upgrade the existing infrastructure on both pre and post health care facilities. | The State is yet to check whether existing number of ambulances and trained paramedics are enough for the whole State and also is yet to prepare a time bound action plan to upgrade the existing infrastructure on both pre and post health care facilities. |
| 16      | Mapping of ambulances.                                   | To fix a timeline for mapping of all the ambulances in the State, both public and private.                                                                                                                                   | The timeline for mapping of all the ambulances in the State, both public and private is yet to be fixed.                                                                                                                                                      |
| 17      | Publishing of Annual Accident Data                       | To take steps for recording data, analysis of the data and generation of reports through computerised data entry and make the data and reports public every year in a book form for the information of all stakeholders.     | The recording of accident data, analysis of the data and generation and publishing of reports through computerised data is yet to be taken up.                                                                                                                |

Source: As furnished by the Department.



**Appendix 6.3.2**  
**Allotment of Enforcement Inspectors in different weighbridges**  
**(Reference: Paragraph 6.3.8.25)**

| Sl. No.      | Name of the Weighbridges | Name of the District  | No. of trucks    | Revenue earned (₹)  | Total Revenue earned (₹) | No. of Enforcement Inspectors posted |
|--------------|--------------------------|-----------------------|------------------|---------------------|--------------------------|--------------------------------------|
| 1            | Ratacherra               | East Jaintia Hills    | 1,37,252         | 2,74,50,400         | 2,74,50,400              | 2                                    |
| 2            | Iew Syiem                | East Khasi Hills      | 81,230           | 1,62,46,000         | 7,22,20,600              | 1                                    |
| 3            | Majai                    | East Khasi Hills      | 1,15,513         | 2,31,02,600         |                          |                                      |
| 4            | Amsarin                  | West Jaintia Hills    | 1,64,360         | 3,28,72,000         |                          |                                      |
| 5            | Porlakait                | West Khasi Hills      | 0                | 0                   |                          |                                      |
| 6            | Killing                  | Ri Bhoi District      | 1,77,057         | 3,54,11,400         | 12,61,74,800             | 1                                    |
| 7            | Umling (Entry)           | Ri Bhoi District      | 1,96,387         | 3,92,77,400         |                          |                                      |
| 8            | Umling (Exit)            | Ri Bhoi District      | 2,53,763         | 5,07,52,600         |                          |                                      |
| 9            | Narbong                  | Ri Bhoi District      | 3,667            | 7,33,400            |                          |                                      |
| 10           | Borsora                  | Southwest Khasi Hills | 41,938           | 83,87,600           | 2,75,65,600              | 2                                    |
| 11           | Bagli                    | Southwest Khasi Hills | 52,915           | 1,05,83,000         |                          |                                      |
| 12           | Cherragoan               | Southwest Khasi Hills | 42,975           | 85,95,000           |                          |                                      |
| 13           | 8th Mile                 | West Jaintia Hills    | 6,14,555         | 12,29,11,000        | 12,33,06,800             | 2                                    |
| 14           | Garampani                | West Jaintia Hills    | 1,979            | 3,95,800            |                          |                                      |
| 15           | Rongmil                  | East Garo Hills       | 0                | 0                   | 1,52,75,800              | 6                                    |
| 16           | Bajengdoba               | North Garo Hills      | 0                | 0                   |                          |                                      |
| 17           | Wageasi                  | North Garo Hills      | 9,248            | 18,49,600           |                          |                                      |
| 18           | Tongnapara               | Southwest Garo Hills  | 0                | 0                   |                          |                                      |
| 19           | Garobada                 | Southwest Garo Hills  | 0                | 0                   |                          |                                      |
| 20           | Gasuapara                | Southwest Garo Hills  | 29,445           | 58,89,000           |                          |                                      |
| 21           | Dalu                     | West Garo Hills       | 37,686           | 75,37,200           |                          |                                      |
| 22           | Dhanua                   | West Garo Hills       | 0                | 0                   |                          |                                      |
| 23           | Trikikila                | West Garo Hills       | 0                | 0                   |                          |                                      |
| 24           | Chasingre                | West Garo Hills       | 0                | 0                   |                          |                                      |
| <b>Total</b> |                          |                       | <b>19,59,970</b> | <b>39,19,94,000</b> | <b>-</b>                 | <b>14</b>                            |

Source: As furnished by the Department.

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