



**Compliance Audit Report of the
Comptroller and Auditor General of India
on
Revenue Sector
for the year ended 31 March 2022**



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



Government of Uttar Pradesh
Report No. 3 of the year 2024

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PREFACE

This Report of the Comptroller and Auditor General of India for the year ended March 2022 has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India.

The Report contains significant results of compliance audit of the Departments of the Government of Uttar Pradesh under the Revenue Sector including Departments of Commercial Tax, Stamps and Registration, Transport and Geology & Mining.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2021-22 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2021-22 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

This Report contains Compliance Audit on ‘**Department's Oversight on GST Payments and Returns Filing for the year 2017-18**’ and seven paragraphs involving total financial implication of ₹ 1,674.20 crore, of which the concerned Departments accepted audit observations amounting to ₹ 1,250.70 crore and reported recovery of ₹ 16.47 crore. Some of the major findings are mentioned below:

Chapter-I: General

Total receipts of the Government of Uttar Pradesh for the year 2021-22 were ₹ 3,71,011.44 crore, of which, ₹ 1,58,803.71 crore (42.80 *per cent*) constituted the State’s own receipts. Government of India contributed ₹ 2,12,207.73 crore (57.20 *per cent*), comprising State’s share of divisible Union taxes and duties of ₹ 1,60,358.05 crore (43.22 *per cent* of total receipts) and grants-in-aid of ₹ 51,849.68 crore (13.97 *per cent* of total receipts). The State’s own revenues increased by ₹ 27,060.26 crore during the year 2021-22 over the previous year.

Wide variations between the budget estimates approved by the Finance Department and actual revenues during the year 2021-22 under the different heads of revenue (refer Table 1.2 and 1.3) indicated that the budget was not prepared on a realistic basis.

(Paragraph 1.2)

Chapter-II: State Goods and Services Tax

Compliance Audit on ‘**Department's Oversight on GST Payments and Returns Filing for the year 2017-18**’ revealed the following:

In six Sectors, the process of issuing GSTR 3A (notice for defaulters who have not filed GST returns) and following it with ASMT-13 (Best Judgement Assessment order in cases where the taxpayers have not complied with GSTR 3A notices) and DRC-07 (Summary of Demand order as a follow up of ASMT-13) was also not adhered to resulting in non-recovery of ₹ 9.85 crore from defaulters.

(Paragraphs 2.6.1.1)

In cases of scrutiny of returns, in 552 cases Show Cause Notice was issued and in 312 cases proceeding was completed and a recovery of ₹ 33.67 crore was made while 240 cases involving an amount of ₹ 123.57 crore were pending for completion.

(Paragraphs 2.6.1.3)

Due to delay in issuing the Audit manual, department conducted the audit of the financial years 2017-18 during the period 2021-22 to 2022-23. Audit for the financial years 2018-19 to 2020-21 was yet to be commenced. In addition, complete recoveries information was not provided to audit.

(Paragraphs 2.6.1.4)

The Department has accepted the audit observations or initiated examination in 214 cases with mismatch of ITC/tax/turnover of ₹ 4,351.03 crore. Out of these cases, the Department has recovered ₹ 12.02 crore in 10 cases, issued notice conveying discrepancies to the taxpayer in Form ASMT-10 in 123 cases for ₹ 3,879.79 crore and issued Show Cause Notice in 81 cases for ₹ 459.22 crore.

(Paragraphs 2.6.2.3.a)

Audit observed in 29 cases that taxable persons had either set off their tax liability belatedly or had erroneously utilised excess ITC credits which were paid back, but the interest payments amounting to ₹ 1.76 crore were not discharged.

(Paragraphs 2.6.3.2.a)

Audit observed 57 cases of compliance deficiencies amounting to ₹ 92.77 crore out of 80 cases examined. The deficiencies were due to availing ITC irregularly, availing ineligible ITC and non or short reversal of ITC.

(Paragraphs 2.6.3.3)

Audit observed compliance deficiencies in two out of 80 cases, amounting to ₹ 4.17 crore, due to taxable persons incorrectly discharging tax liability under Reverse Charge Mechanism leading to short levy of tax.

(Paragraphs 2.6.3.4.b)

Chapter-III: Stamps and Registration Fees

Stamp duty and additional stamp duty amounting to ₹ 2.57 crore was short/not levied on mortgage deeds due to non-compliance with the provisions of Indian Stamp Act, 1899 and Uttar Pradesh Urban Planning and Development Act, 1973.

(Paragraphs 3.4)

Full/correct particulars of the lands in the documents presented for registration was not declared which resulted in short levy of stamp duty and registration fee amounting to ₹ 2.28 crore.

(Paragraphs 3.5)

Chapter-IV: Mining Receipts

Contribution payable to the District Mineral Foundation Trust and/or total amount of royalty was not included in the consideration of four mining lease deeds which resulted in short levy of stamp duty of ₹ 95.09 lakh and registration fees of ₹ 31.95 lakh.

(Paragraph 4.3)

Contribution of ₹ 2.27 crore payable to the District Mineral Foundation Trust was not deposited by two lease holders.

(Paragraph 4.4)

Chapter-V: Other Tax Receipts

Taxes on Vehicles, Goods and Passengers

Penalty of ₹ 6.43 crore was not imposed on 985 UPSRTC buses for delay in payment of additional tax.

(Paragraph 5.3)

Application fees, Permit fees and penalty amounting to ₹ 2.02 crore was not levied on 1,222 vehicles plying without Permit.

(Paragraph 5.4)

Additional tax of ₹ 1.97 crore was not levied on 112 JNNURM buses plying outside the designated municipal areas.

(Paragraph 5.5)

CHAPTER-I

GENERAL

CHAPTER-I: GENERAL

1.1 Introduction

This Chapter presents an overview of the trend of revenue receipts of the Government of Uttar Pradesh (GoUP), follow up on Audit Reports, response of the Government/Departments towards Audit, etc.

1.2 Trend of receipts

1.2.1 The tax and non-tax revenue raised by the GoUP, the State's share of the net proceeds of the divisible Union taxes and duties assigned to States, grants-in-aid received from the Government of India (GoI) during the year 2021-22, and the corresponding figures for the preceding four years are presented in **Table-1.1**.

Table-1.1: Trend of revenue receipts

(₹ in crore)						
Sl. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
1	Revenues raised by the State Government					
	• Tax Revenue	97,393.00	1,20,121.86	1,22,825.83	1,19,897.30	1,47,367.74
	Percentage of growth compared to previous year	13.29	23.34	2.25	(-) 2.38	22.91
	• Non-tax Revenue	19,794.86	30,100.71	81,705.08	11,846.15	11,435.97
	Percentage of growth compared to previous year	(-) 31.60	52.06	171.44	(-) 85.50	(-) 3.46
	Total	1,17,187.86	1,50,222.57	2,04,530.91	1,31,743.45	1,58,803.71
2	Receipts from the Government of India					
	• Share of net proceeds of divisible Union taxes and duties	1,20,939.14	1,36,766.46	1,17,818.30	1,06,687.01	1,60,358.05 ¹
	• Grants-in-aid	40,648.45	42,988.48	44,043.97	57,745.87	51,849.68 ²
	Total	1,61,587.59	1,79,754.94	1,61,862.27	1,64,432.88	2,12,207.73

¹ For details, please see Statement No. 14-Detailed accounts of revenue by the minor heads in the Finance Accounts of the Government of Uttar Pradesh for the year 2021-22. Figures under the major heads 0005-Central Goods and Services Tax, 0020-Corporation Tax, 0021-Taxes on Income other than Corporation Tax, 0028-Other Taxes on Income and Expenditure, 0032-Taxes on Wealth, 0037-Customs, 0038-Union Excise Duties, 0044-Service Tax, 0045-Other Taxes and Duties on Commodities and Services and Minor Head 901-Share of net proceeds assigned to States booked in the Finance Accounts under 'A-Tax revenue' have been excluded from revenue raised by the State and included in 'State's share of net proceeds of divisible Union taxes and duties' in this statement.

² Includes compensation of ₹ 8,299.42 crore towards loss of revenue arising out of the implementation of the Goods and Services Tax.

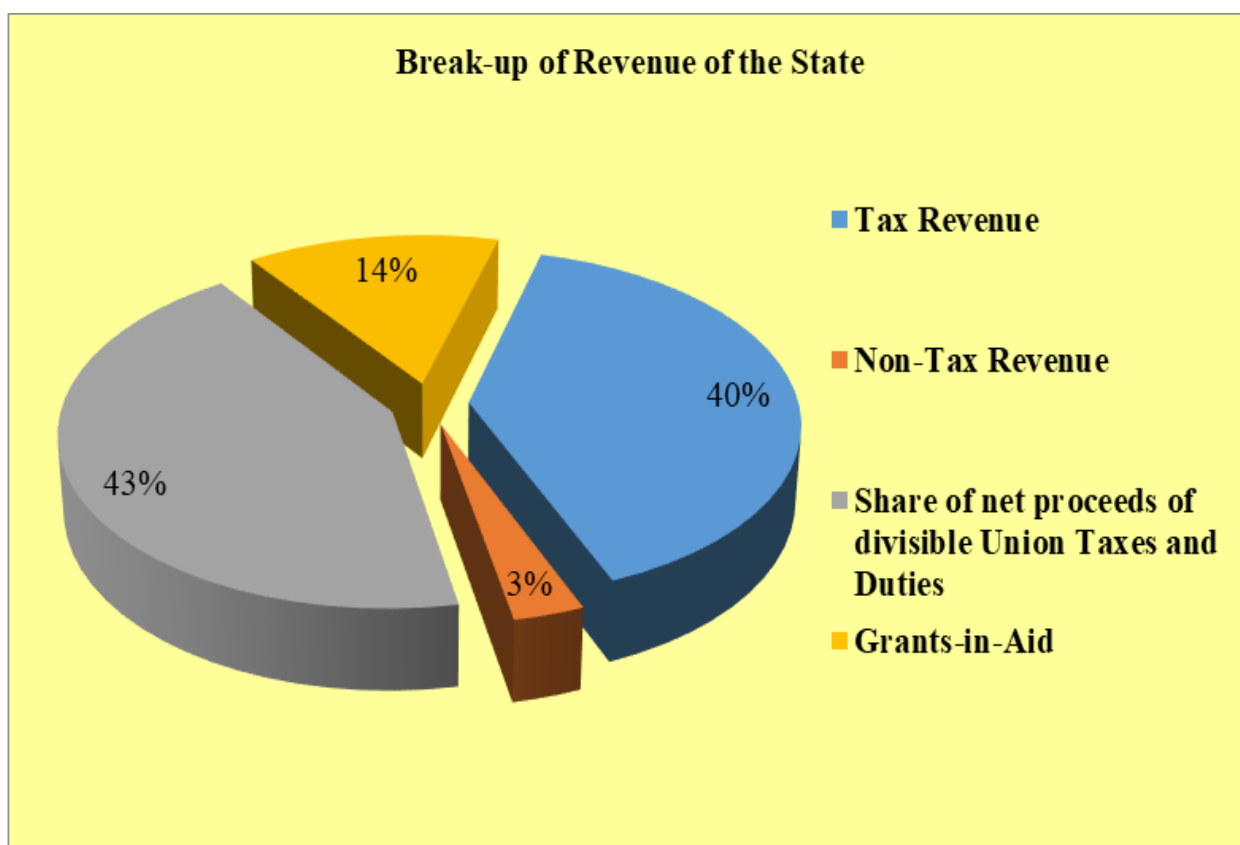
Sl. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
3	Total revenue receipts of the State Government (1 and 2)	2,78,775.45	3,29,977.51	3,66,393.18	2,96,176.33	3,71,011.44
4	Percentage of 1 to 3	42	46	56	44	43

Source: Finance Accounts of the Government of Uttar Pradesh.

The above table indicates that the average annual growth rates in respect of tax revenue and non-tax revenue were 11.88 *per cent* and 20.59 *per cent* respectively during the period 2017-22. Revenue raised by the State Government increased by 20.54 *per cent* during the year 2021-22 over the previous year.

The break-up of revenue receipts of the State for the year 2021-22 in terms of percentage is shown in **Chart-1.1**.

Chart-1.1



1.2.2 Details of tax revenue raised during the period 2017-18 to 2021-22 are given in **Table-1.2**.

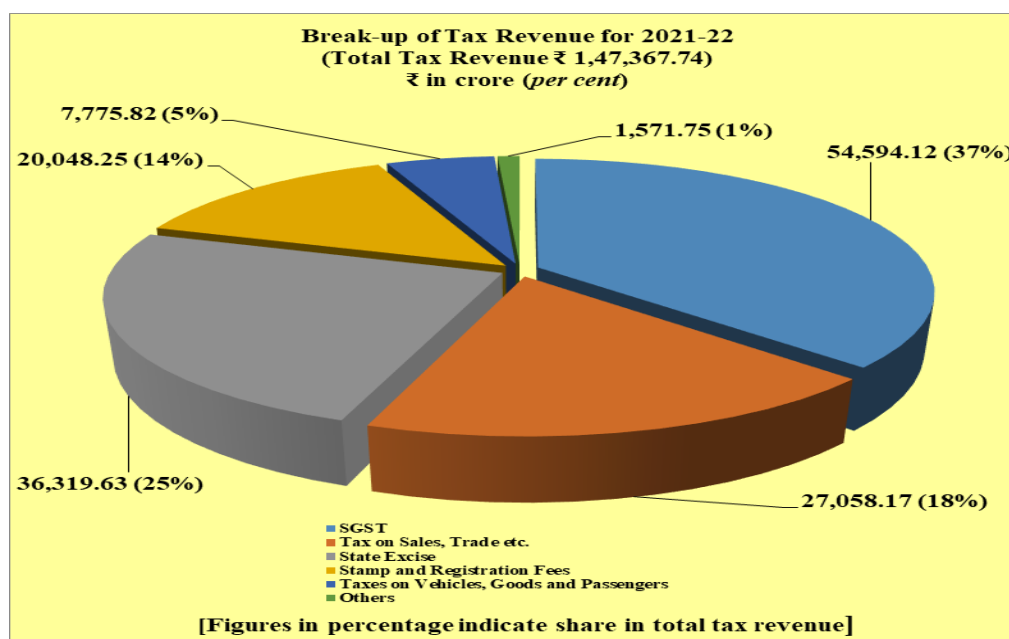
Table-1.2: Details of tax revenue

Sl. No.	Head of revenue	₹ in crore)						
		2017-18	2018-19	2019-20	2020-21	2021-22	Percentage of increase (+) or decrease (-) in actuals of 2021-22 in comparison to	
		BE Actual	BE Actual	BE Actual	BE Actual	BE Actual	BE of 2021-22	Actuals of 2020-21
1	Taxes on Sales, Trade, etc.	36,397.30	22,078.00	24,660.00	28,287.00	31,100.00	(-) 13.00	(+) 22.29
		31,112.52	23,797.84	20,517.13	22,127.06	27,058.17		
	State Goods and Services Tax (SGST)	28,602.70	49,422.00	52,980.10	63,281.00	73,285.00	(-) 25.50	(+) 27.38
		25,373.96	46,108.03	47,232.41	42,860.03	54,594.12		
2	State Excise	20,593.23	23,000.00	31,517.41	37,500.00	41,500.00	(-) 12.48	(+) 20.82
		17,320.27	23,926.66	27,324.76	30,061.21	36,319.63		
3	Stamps and Registration Fees	17,458.34	18,000.00	19,179.07	23,197.00	25,500.00	(-) 21.38	(+) 21.69
		13,397.57	15,733.03	16,069.80	16,475.24	20,048.25		
4	Taxes on Vehicles, Goods and Passengers (0041 & 0042)	5,481.20	7,400.00	7,863.42	8,650.00	9,350.00	(-) 16.84	(+) 19.95
		6,403.69	6,930.02	7,714.88	6,482.65	7,775.82		
5	Others ³	2,969.13	2,800.00	3,976.00	5,106.00	5,610.00	(-) 71.98	(-) 16.89
		3,784.99	3,626.28	3,966.85	1,891.11	1,571.75		
Total		1,11,501.90	1,22,700.00	1,40,176.00	1,66,021.00	1,86,345.00	(-) 20.92	(+) 22.91
		97,393.00	1,20,121.86	1,22,825.83	1,19,897.30	1,47,367.74		

Source: Finance Accounts of the Government of Uttar Pradesh and budget estimates as per the Statement of Revenue and Receipts of the Government of Uttar Pradesh.

The break-up of tax revenue for the year 2021-22 is shown in **Chart-1.2**.

Chart-1.2



³ Includes receipts (less than five per cent of tax revenue) from the following: Taxes and duties on Electricity, Land Revenue, Hotel Receipt Tax, Other Taxes and Duties on Commodities and Services etc.

The reasons for wide variation in actual receipts during the year 2021-22 over the previous year are discussed below:

- The overall growth of 22.91 *per cent* in own tax revenue during the year 2021-22 was mainly due to increase in ‘State Goods and Service Tax (SGST)’ (by ₹ 11,734.09 crore), ‘State Excise’ (by ₹ 6,258.42 crore), ‘Taxes on Sales, Trade, etc.’ (by ₹ 4,931.11 crore), ‘Stamp & Registration fees’ (by ₹ 3,573.01 crore) and ‘Taxes on Vehicles, Goods and Passengers’ (by ₹ 1,293.17 crore).
- SGST collection increased by ₹ 11,734.09 crore during the year 2021-22. The main reason for increase in SGST collection was more receipts from Input Tax Credit cross-utilisation of SGST and Integrated Goods and Service Tax (IGST) (by ₹ 6,312.72 crore), transfer in of tax component of SGST from apportionment of IGST (by ₹ 1,960.01 crore) and under receipts awaiting transfer to other minor heads (by ₹ 5,862.88 crore). However, there was less receipts of ₹ 1,958.14 crore under minor head 101-tax (SGST).
- Taxes on Sales, Trade, etc., increased by ₹ 4,931.11 crore during the year 2021-22 was mainly due to increase in receipts under Central Sales Tax Act (by ₹ 515.34 crore) and Value Added Tax (by ₹ 4,328.76 crore).
- The growth in ‘State Excise’ was due to more receipts on account of sale of country spirits (₹ 3,633.94 crore), malt liquor (₹ 827.97 crore) and liquor (₹ 1,724.49 crore).
- Receipts under ‘Stamps and Registration Fees’ increased mainly on account of more sale of Non-Judicial stamps (₹ 3629.12 crore) and more receipts from fees for registering documents (₹ 502.00 crore). However, there was less receipts on sale of Judicial Stamp (₹ 589.52 crore).
- Receipts under ‘Taxes on Vehicles’ increased mainly due to net effect of more receipts under State Motor Vehicle Taxation Act (₹ 1,689.47 crore).

1.2.3 Details of non-tax revenue raised during the period 2017-18 to 2021-22 are indicated in **Table-1.3**.

Table-1.3: Details of non-tax revenue

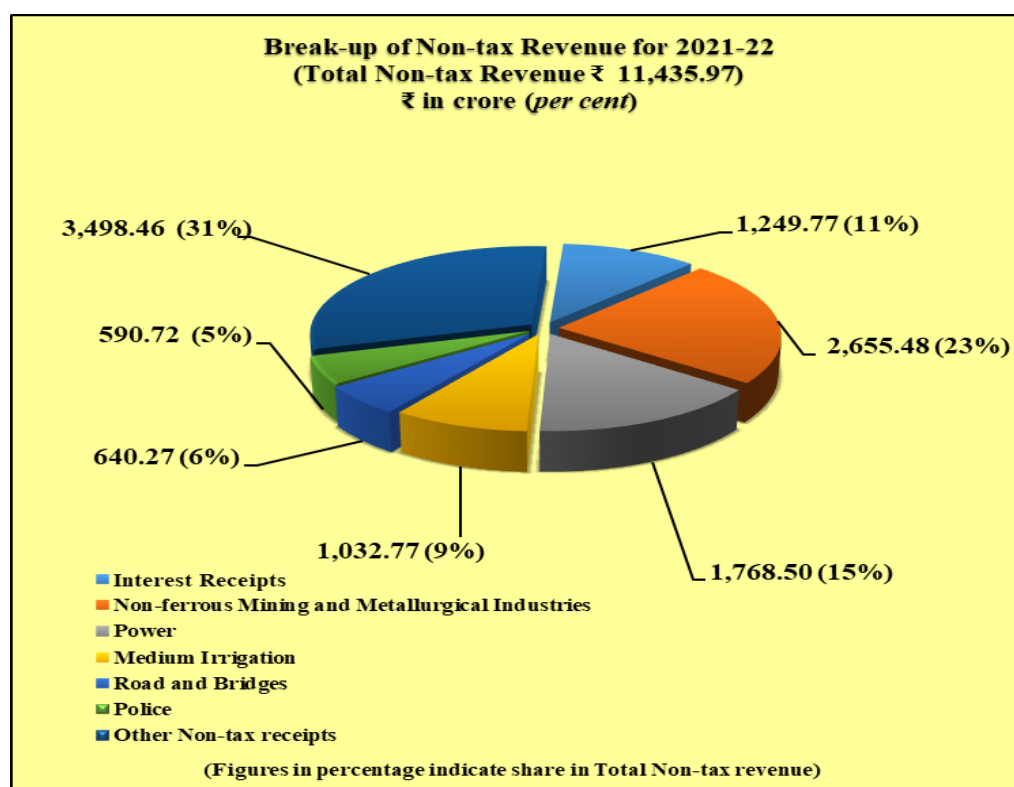
(₹ in crore)								
Sl. No.	Head of revenue	2017-18	2018-19	2019-20	2020-21	2021-22	Percentage of increase (+) or decrease (-) in actuals of 2021-22 in comparison to	
		<u>BE</u> Actual	<u>BE</u> Actual	<u>BE</u> Actual	<u>BE</u> Actual	<u>BE</u> Actual	BE of 2021-22	Actuals of 2020-21
1	Interest Receipts	800.00 1,093.38	843.60 1,712.44	1,200.00 1,469.44	2,100.00 1,115.55	2,100.00 1,249.77	(-) 40.49	(+) 12.03
2	Non-ferrous Mining and Metallurgical Industries	3,200.00 3,258.88	4,000.00 3,165.44	4,400.00 2,180.93	4,000.00 3,112.74	4,500.00 2,655.48	(-) 40.99	(-) 14.69

(₹ in crore)								
Sl. No.	Head of revenue	2017-18	2018-19	2019-20	2020-21	2021-22	Percentage of increase (+) or decrease (-) in actuals of 2021-22 in comparison to	
		BE Actual	BE Actual	BE Actual	BE Actual	BE Actual	BE of 2021-22	Actuals of 2020-21
3	Power	4,448.34 4,695.85	5,700.00 5,735.40	4,175.00 1,044.14	3,537.00 1,308.99	3,749.00 1,768.50	(-) 52.83	(+) 35.10
4	Medium Irrigation	987.90 833.69	988.73 777.98	1,000.00 872.42	1,060.00 1,014.95	1,102.00 1,032.77	(-) 06.28	(+) 01.76
5	Road and Bridges	900.00 365.92	950.00 932.13	1,000.00 706.81	1,560.00 997.34	6,654.00 640.27	(-) 90.38	(-) 35.80
6	Police	424.00 422.96	445.20 467.80	522.00 427.61	653.41 458.04	693.00 590.72	(-) 14.76	(+) 28.97
7	Other Non-tax receipts ⁴	7,676.47 9,124.18	15,894.13 17,309.52	18,335.96 75,003.73	18,262.52 3,838.54	6,623.67 3,498.46	(-) 47.18	(-) 08.86
Total		18,436.71 19,794.86	28,821.66 30,100.71	30,632.96 81,705.08	31,178.93 11,846.15	25,421.67 11,435.97	(-) 55.01	(-) 03.46

Source: Finance Accounts of the Government of Uttar Pradesh and budget estimates as per the Statement of Revenue and Receipts of Government of Uttar Pradesh.

The break-up of non-tax revenue for the year 2021-22 is shown in **Chart-1.3**.

Chart-1.3



⁴ Others includes receipts (less than five per cent of non-tax revenue) from the following: Miscellaneous General Services, Housing, Public Works, Stationery and Printing, Social Security and Welfare, Other Administrative Services, Village and Small Industries, Forestry and Wild Life, Medical and Public Health, Urban Development, etc.

The reasons for wide variation in actual receipts during the year 2021-22 over the previous year are discussed below:

- There was an overall decrease of 3.46 *per cent* in non-tax receipts amounting to ₹ 410.18 crore during the year 2021-22 over 2020-21, mainly due to less receipt under the head ‘Non-Ferrous Mining and Metallurgical Industries’ (by ₹ 457.26 crore), less receipt under head ‘Road and Bridges’ (by ₹ 357.07 crore) and less receipt under Other Non-tax receipts (by ₹ 340.08 crore).
- The decrease of receipt under ‘Non-ferrous Mining and Metallurgical Industries’ was due to less receipts from mineral concession fees, rents and royalties (₹ 372.31 crore).
- There was increase of receipts under revenue head ‘Power’ by 35.32 *per cent* due to more receipts (₹ 458.81 crore) for rural electrification.
- The decrease of receipt under head ‘Road and Bridges’ was due to less receipt from other receipts viz receipts from government ferries, receipts of establishment expenses etc. (₹ 360.97 crore).
- The increase in receipts under head ‘Police’ was due to increase in receipts from Police supplied to the other Governments (₹ 120.42 crore) and other receipts (₹ 11.91 crore).
- The decrease of receipt under head ‘Other Administrative Services’ was due to less receipt under other receipts for other administrative services (₹ 213.34 crore).

Further, Audit noticed wide variations between the budget estimates approved by the Finance Department and actual revenues during the year 2021-22 under different heads of revenue (refer Table 1.2 and 1.3) which indicated that the budget estimates were not prepared on a realistic basis.

Recommendation 1:

The Finance Department needs to revisit their budgeting methods to make the budget estimates more realistic.

1.3 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2022 in respect of some principal heads of revenue amounted to ₹ 37,082.23 crore of which ₹ 15,142.67 crore was outstanding for more than five years, as detailed in **Table 1.4**.

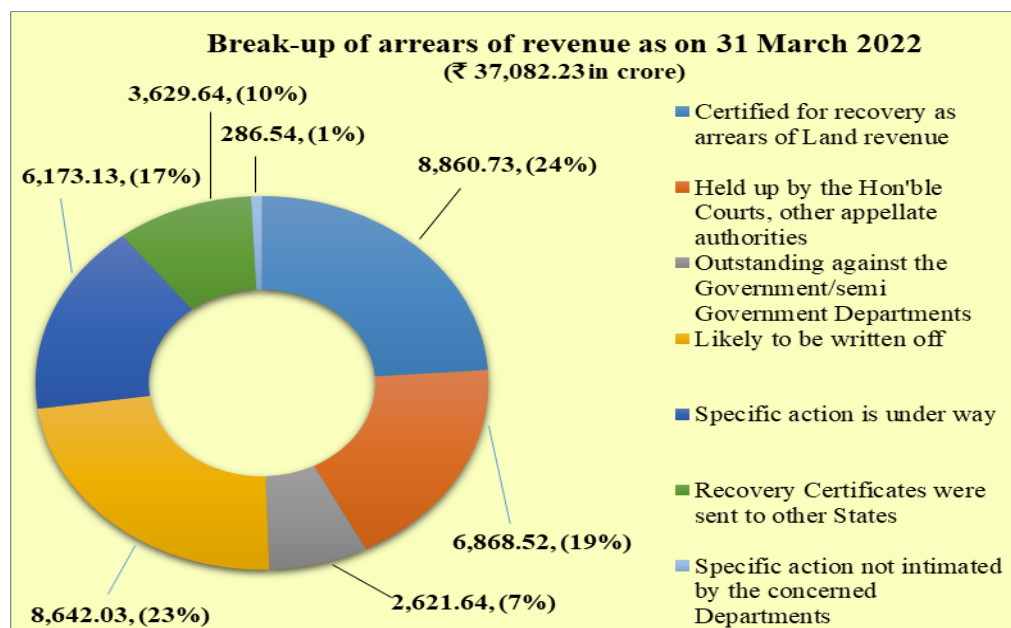
Table 1.4
Arrears of revenue

(₹ in crore)				
Sl. No.	Head of revenue	Total Amount outstanding as on 31 March 2022	Amount outstanding for more than five years as on 31 March 2022	Stages at which arrears were pending
1.	Tax on Sales, Trades etc.	36,073.60	14,961.52	Out of ₹ 36,073.60 crore, demand for ₹ 8,492.26 crore had been certified for recovery as arrears of land revenue; recovery certificates for ₹ 3,629.64 crore have been sent to other states; recoveries for ₹ 6,614.28 crore had been stayed by the Hon'ble courts/appellate authority; recoveries for ₹ 2,613.38 crore were outstanding against the Government/semi Government Departments; the demand for recovery of ₹ 8,635.14 crore was likely to be written off; and ₹ 83.38 crore was outstanding from transporters. For remaining amount of ₹ 6,005.52 crore, specific action was underway in the Department.
2.	State Excise	52.95	52.95	Out of ₹ 52.95 crore, demand for ₹ 31.39 crore had been certified for recovery as arrears of land revenue; recoveries for ₹ 15.83 crore had been stayed by the Hon'ble courts/appellate authority and the demand for recovery of ₹ 5.73 crore was likely to be written off.
3.	Stamps and Registration Fees	538.04	128.20	Out of ₹ 538.04 crore, demand for ₹ 127.99 crore had been certified for recovery as arrears of land revenue; recoveries for ₹ 233.10 crore had been stayed by the Hon'ble courts/appellate authority; recoveries for ₹ 8.26 crores were outstanding against the Government/semi Government Departments; the demand for recovery of ₹ 1.08 crore was likely to be written off. For remaining amount of ₹ 167.61 crore, specific action was underway in the Department.
4.	Taxes on Vehicles	417.64	Information not provided by the Department.	Out of ₹ 417.64 crore, demand for ₹ 209.09 crore had been certified for recovery as arrears of land revenue; recoveries for ₹ 5.31 crore had been stayed by the Hon'ble courts/appellate authority; the demand for recovery of ₹ 0.08 crore was likely to be written off. For remaining amount of ₹ 203.16 crore, actions were pending at Department level.
5.	Non-Ferrous Mining and Metallurgical Industries	Information not provided by the Department.		The details of arrear were not available with the Department at Directorate level.
Total		37,082.23	15,142.67	

Source: Information provided by the Departments.

The break-up of arrears of revenue as on 31 March 2022 is shown in **Chart-1.4**.

Chart-1.4



Out of the total outstanding amount of ₹ 37,082.23 crore, ₹ 8,860.73 crore was certified for recovery as arrears of land revenue, ₹ 6,868.52 crore was held up by the Hon'ble Courts, other appellate authorities, ₹ 2,621.64 crore was outstanding against the Government/semi Government Departments, ₹ 8,642.03 crore was likely to be written off, for ₹ 6,173.13 crore specific actions were underway in the Commercial Tax Department and Stamps and Registration Department and Recovery Certificates of ₹ 3,629.64 crore were issued to other States whereas specific action taken in respect of the remaining ₹ 286.54 crore was not intimated by the concerned departments.

1.4 Follow up on the Audit Reports-summarised position

To ensure accountability of the executive in respect of all the issues dealt with in various Audit Reports (ARs), the Department of Finance issued instructions in June 1987 to initiate *suo motu* action on all Paragraphs/Performance Audits (PAs) figuring in the Audit Reports irrespective of whether the cases were taken up for examination by the Public Accounts Committee (PAC) or not. Audit Reports on Revenue Sector for the years 2015-16 to 2020-21 except Audit Report on Pricing of Production and Sale of Liquor (State Excise Department) for the year ended 31 March 2018 have not been discussed by the PAC. Moreover, no explanatory notes were received (as of May 2023) for Audit Reports on Revenue Sector for the years 2015-16, 2016-17, 2017-18, 2019-20 and 2020-21 which were placed before the State Legislative Assembly between May 2017 and February 2023. Details of pending explanatory notes pertaining to the various Departments are given in **Table-1.5**.

Table-1.5

Sl. No.	Audit Report ending on	Date of presentation in the Legislature	Number of paragraphs and PAs in the Report	Number of paragraphs and PAs where explanatory notes received	Number of paragraphs and PAs where explanatory notes not received
1	31 March 2016	18 May 2017	25 + 1 PA	00	25 + 1 PA
2	31 March 2017	19 July 2019	15	00	15
3	31 March 2018 (Stand Alone, State Excise)	19 July 2019	08	08	00
4	31 March 2018	24 February 2020	17	00	17
5	31 March 2019	18 August 2021	23	12	11
6	31 March 2020	17 December 2021	18	00	18
7	31 March 2021 (Performance Audit Report on Information Technology System in Transport Department)	22 February 2023	1 PA	00	1 PA
Total			106 + 2 PAs	20	86⁵ + 2 PAs

During the period from 2017-18 to 2022-23, the PAC discussed 142 paragraphs out of 835 from 28 Revenue Audit Reports. Details are given in **Table-1.6**.

Table-1.6

Sl. No.	Year	No. of Reports discussed during the year	Total No. of paras in the Reports	No. of para discussed during the year
1	2017-18	No PAC meeting was held during the year		
2	2018-19	13	384	74
3	2019-20	09	273	33
4	2020-21	01	26	03
5	2021-22	03	118	26
6	2022-23	02	34	06
Total		28	835	142

1.5 Response of the Government/Departments towards Audit

On completion of the audit of Government/Departments and the offices, Audit issues Inspection Reports (IRs) to the concerned head of the offices, with copies to their superior officers for corrective action and monitoring. Serious financial irregularities are reported to Heads of the Departments and the Government.

Review of IRs issued up to September 2022 revealed that 49,603 paragraphs relating to 13,464 IRs remained outstanding at the end of March 2023.

⁵ Commercial Tax (21 paragraphs), State Excise (13 paragraphs), Transport (21 paragraphs and 2 PAs), Stamps and Registration (06 paragraphs), Geology and Mining (24 paragraphs) and Entertainment Tax (01 paragraph).

Department-wise details relating to the revenue sector of the State Government are given in **Table-1.7**.

Table-1.7: Department-wise details of Inspection Reports

Sl. No.	Name of the Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit observations
1	Commercial Tax	Taxes on Sales, Trade, etc.	6,357	27,239
		Entertainment tax	240	548
2	State Excise	State Excise	1,200	2,140
3	Transport	Taxes on vehicles	1,403	7,681
4	Stamps and Registration	Stamps and registration fees	3,980	10,417
5	Geology and Mining	Non-ferrous mining and metallurgical industries	284	1,578
Total			13,464	49,603

The first replies are required to be received from the heads of offices within four weeks of receipt of IRs. Out of total 185 IRs issued during 2022-23, Audit received first reply from the heads of offices in case of 17 IRs within four weeks. The first replies had not been received in case of remaining 168 IRs issued during the year 2022-23. This large pendency of the IRs and non-receipt of first replies from the Departments is indicative of the fact that the heads of audited units have failed to take cognisance of the reported Audit findings and initiate any corrective action in this regard. Irregularities of similar nature are being reported year after year with no improvement/evidence of any corrective action by the concerned Departments visible at the ground level. This adversely affected the effectiveness of Audit.

Recommendation 2:

The State Government needs to introduce a mechanism to ensure that the Departmental officers respond to IRs promptly and take corrective action.

1.6 Results of audit

Position of local audit conducted during the year

Audit covered five Departments⁶ of the State Government and test-checked the records of 185 out of 1,498 auditable units (12.35 per cent) relating to Value Added Tax, Stamps and Registration Fees, Geology and mining, State Excise, Taxes on Vehicles, Goods and Passengers during the year 2022-23. In these five Departments, revenue of ₹ 1,47,844.14 crore was collected during the year 2021-22, out of which the 185 audited units collected

⁶ Commercial Tax, State Excise, Transport, Stamps & Registration fees and Geology & Mining.

₹ 40,816.96 crore. In the 185 audited units, records were test-checked on the basis of turnover/tax payments which revealed underassessment/short levy/loss of revenue aggregating to ₹ 3,756.59 crore in 86,505 cases (out of 3,41,447 test-checked cases) which were reported to the Departments through IRs. The concerned Departments accepted (between April 2022 and July 2023) underassessment and other deficiencies of ₹ 2.96 crore in 18 cases (including those pointed out in earlier years) and reported recovery of ₹ 5.42 lakh in six cases.

In addition, Compliance Audit on 'Department's oversight on Goods and Services Tax payments and returns filing' in Commercial Tax Department revealed underassessment/short levy of revenue amounting to ₹ 1,655.39 crore. The Department accepted audit observations amounting to ₹ 1,247.97 crore and reported recovery of ₹ 16.47 crore.

Recommendation 3:

The State Government should evolve a mechanism to ensure that the Departments recover all underassessments/short levies pointed out by the Audit and accepted by the Departments.

1.7 Coverage of this Report

This Report contains Compliance Audit on '**Department's oversight on Goods and Services Tax payments and returns filing on the year 2017-18**' and seven paragraphs from local audits conducted during the year and those of earlier years which could not be included in the previous reports involving financial effect of ₹ 1,674.20 crore.

The Commercial Tax Department accepted audit observations on Department's oversight on Goods and Services Tax Payments and Returns filing amounting to ₹ 1,247.97 crore and reported recovery amounting to ₹ 16.47 crore. Departments of Stamps & Registration and Geology & Mining accepted audit observations amounting to ₹ 2.73 crore. Replies of other Departments have not been received (January 2024). These are discussed in the succeeding Chapters II to V.

The errors/omissions pointed out are on the basis of a test audit. **The Government/Department may, therefore, undertake a thorough review of all units to check whether similar errors/omissions have taken place elsewhere and if so, to rectify them and put in place a system that would prevent such errors/omissions.**

CHAPTER-II

STATE GOODS AND SERVICES TAX

CHAPTER-II: STATE GOODS AND SERVICES TAX

2. Compliance Audit on ‘Department’s Oversight on GST Payments and Returns Filing for the year 2017-18’

2.1 Introduction

Introduction of Goods and Services Tax (GST) has replaced multiple taxes levied and collected by the Centre and States. GST, which came into effect from 01 July 2017, 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 State GST (SGST) /Union Territory GST (UTGST) are levied on intra state supplies, and Integrated GST (IGST) is levied on inter-state supplies.

Section 59 of the Uttar Pradesh Goods and Services Tax (UPGST) 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 on 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 Act read with rule 99 of UPGST Rules stipulate that the proper officer may scrutinise the return and related particulars furnished by taxpayers, communicate discrepancies to the taxpayers and seek an explanation.

This audit was taken up considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism of the Commercial Taxes Department (Department), Uttar Pradesh in this new tax regime.

2.2 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 of ‘Department’s Oversight on GST Payments and Returns Filing’ was taken up with the following audit objectives to seek an 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 Sectors were adequate and effective.

2.3 Audit methodology and scope

This audit was predominantly conducted based on data analysis, which highlighted risk areas and red flags pertaining to the period from July 2017 to

March 2018. Through data analysis a set of 15 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 **limited audit**¹, whereby these deviations were communicated to the relevant State departmental field formations and action taken by the jurisdictional formations on the identified deviations was ascertained without involving field visits. The limited audit 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 were accessed through the State taxes department application as much as feasible to examine data/documents relating to taxpayers (viz. registration, tax payment, returns and other departmental functions). 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 formation such as scrutiny of returns, were also reviewed in selected Sectors.

The review of the scrutiny of returns by the Department and verification of taxpayers records covered the period from July 2017 to March 2018, while the audit of the functions of selected Sectors covered the period from July 2017 to March 2021. The audit covered only the State administered taxpayers. The field audit was conducted from September 2022 to January 2023.

Entry conference of this audit was held on 26 August 2022 with the Additional Commissioner, State Tax in which the audit objectives, sample selection, audit scope and methodology were discussed. The exit conference was held on 16 June 2023 with the Additional Commissioner, Grade-I, State Tax in which audit findings were discussed. The view 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 Audit sample

A data-driven approach was adopted for planning, as also to determine the nature and extent of substantive audit. The sample for this audit comprised a set of deviations identified through data analysis for limited audit that did not involve field visits; a sample of taxpayers for detailed audit that involved field visits and scrutiny of taxpayer's records at departmental premises; and a sample of Sectors for evaluating the compliance functions of the Sectors.

¹ Limited Audit did not involve seeking taxpayer's granular records such as financial statements related ledger accounts, invoices, agreements etc.

There were *three* distinct parts of this audit as under:

(i) Part I- Audit of Sectors

Nine Sectors with jurisdiction over more than one selected sample of cases and one Sector with one selected sample case for Detailed Audit were considered as the sample of Sectors for evaluation of their oversight functions.

(ii) Part II –Limited Audit

The sample for Limited 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, 462 cases were selected for Limited Audit under this audit.

(iii) Part III-Detailed audit

It was conducted by accessing taxpayer's records through Sectors 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 Excess ITC, Tax Liability mismatch, Disproportionate exempted turnover to total turnover and Irregular ITC reversal. The 80 taxpayers selected for Detailed Audit comprised of Large², Medium³ and Small⁴ strata taxpayers as well as taxpayers selected randomly.

The details of sample for limited audit, detailed audit and audit of Sectors selected for this audit are brought out in **Appendix-I**.

2.5 Audit criteria

The source of audit criteria comprised the provisions contained in the UPGST Act, IGST Act, and Rules made thereunder. The significant provisions are given in **Table 2.1**.

Table 2.1: Source of criteria

Sl. No.	Subject	Act and Rules
1.	Levy and collection	Section 9 of UPGST Act
2.	Reverse Charge Mechanism (RCM)	Section 9(3) of UPGST Act and Section 5 (3) of IGST Act
3.	Availing and utilizing ITC	Sections 16 to 21 under Chapter V of UPGST Act; Rules 36 to 45 under Chapter V of UPGST Rules

² First category comprising large taxpayers – top 2 per cent of taxpayers based on turnover.

³ Second category comprising medium taxpayers – next 8 per cent of taxpayers based on turnover.

⁴ Third category comprising small taxpayers – remaining 90 per cent of taxpayers based on turnover.

Sl. No.	Subject	Act and Rules
4.	Registrations	Section 22 to 25 of UPGST Act; Rules 8 to 26 of UPGST Rules
5.	Supplies	Section 7 and 8 of UPGST Act, Schedule I, II and III of the Act.
6.	Place of supply	Section 10 to 13 of IGST Act
7.	Time of Supply	Section 12 to 14 of UPGST Act
8.	Valuation of supplies	Section 15 of UPGST Act; Rules 27 to 34 of UPGST Rules
9.	Payment of Tax	Sections 49 to 53 under Chapter X of UPGST Act ; Rules 85 to 88A under Chapter IX of UPGST Rules
10.	Filing of GST Returns	Section 37 to 47 under Chapter IX of UPGST Act, Rules 59 to 68 and 80 to 81 under Chapter VIII Part B of UPGST Rules prescribes format of returns
11.	Zero-rated supplies	Section 8 of IGST Act
12.	Assessment and Audit functions	Sections 61, 62, 65 and 66 under Chapter XII & XIII of UPGST Act; Rules 99 to 102 under Chapter XI of UPGST Rules

In addition, the notifications and circulars issued by CBIC/State Tax 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, availing and utilizing ITC, scrutiny of returns and oversight of tax compliance and Standard Operating Procedures (SOP) containing instructions to departmental officers on various aspects related to filing of returns, scrutiny of returns, cancellation of registrations and verification of Directorate General of Analytics and Risk Management (DGARM)/Business Intelligence and Fraud Analytics (BIFA) reports etc. also formed part of the audit criteria.

2.6 Audit findings

The audit findings are categorized into the following two categories:

- a. Oversight on returns filing
- b. Oversight on tax payments

2.6.1 Oversight on returns filing

A return is a statement of specified particulars relating to the business activity undertaken by a taxpayer during a prescribed period. Every taxpayer is legally obligated to furnish complete and correct returns during a given period for the tax liability and taxes paid within the stipulated time. In a self-assessment regime, the significance of monitoring return filing by taxpayers acquires greater significance as the returns are the first mode of information about taxpayers and their respective business activities.

2.6.1.1 Deficient monitoring mechanism on return filing

Out of a sample of 10 Sectors, Audit could not verify the overseeing mechanism on return filing in four Sectors⁵ as neither records nor data was provided to Audit. The monitoring mechanism in the remaining Sectors was deficient as Sector Officers had not taken timely action on MIS reports related to non-filers/late filers of normal and composition taxpayers.

In six Sectors, the process of issuing GSTR 3A (notice for defaulters who have not filed GST returns) and following it with ASMT-13 (Best Judgement Assessment order in cases where the taxpayers have not complied with GSTR 3A notices) and DRC-07 (Summary of Demand order as a follow up of ASMT-13) was also not adhered to resulting in non-recovery of ₹ 9.85 crore from defaulters. However, in four Sectors⁶ recovery of ₹ 20.44 crore was made.

2.6.1.2 Result of Sector Audit

(i) Lack of action on late-filers and non-filers

Section 46 of the UPGST Act, 2017 read with Rule 68 of UPGST Rules, 2017 stipulates 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 officers 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. Commercial Tax Department vide Circular dated 24 January 2020 issued detailed guidelines/SOP on non-filers of returns in order to ensure the uniformity in the implementation of the provisions of the law.

Filing of returns is related to payment of tax as the due date for both the actions are the same, which implies risk of non-payment of tax/penalty in the case of non-filers.

During Sector's Function Audit of 10 Sectors, requisite information was called for during September 2022 to December 2022. Information was still awaited (January 2024) from the four Sectors⁷. It was noticed that 91,465 cases of late filers/non-filers were identified by six Sectors⁸. In six Sectors, 83,435 notices in form GSTR-3A were issued (Excess 1,759 GSTR-3A was issued by Sector 3 ST Gautam Buddha Nagar) for non-filing of returns. However, the proper

⁵ JC CC-II ST Lucknow, Sec 12 ST Lucknow, Sec 14 ST Noida & Sec 20 ST Varanasi.

⁶ Sec 2 ST Hardoi, Sec 8 & 11 ST Ghaziabad & Sec 9 ST Noida.

⁷ JC CC-II ST Lucknow, Sec 12 ST Lucknow, Sec 14 ST Noida & Sec 20 ST Varanasi.

⁸ Sec 3 ST G. B. Nagar, Sec 2 ST Hardoi, Sec 8 & 11 ST Ghaziabad, JC CC-II ST Kanpur & Sec 9 ST Noida.

officers had not initiated any action regarding issuance of notice in GSTR 3A and assessment in 9,789 cases of non-filers (**Appendix-II**).

On being pointed out in audit (between September 2022 and January 2023), it was stated by the proper officers of five⁹ sectors (December 2022 to February 2023) that appropriate action is being taken on non-filers and late filers as per rules. But no documents in support of this claim were provided.

The matter was reported to the Government and the Department (April 2023). The Department during Exit Conference stated (June 2023) that proceeding are under-process. But, no reason was given for not completing the proceedings within the prescribed time limit.

(ii) Action initiated on non-filers but not completed (GSTR-3A issued but ASMT-13 not issued)

The due process of issue of GSTR 3A followed by ASMT 13 was not observed in all cases. Audit observed across six Sectors¹⁰ that during 2017-18 to 2020-21 where GSTR 3A notices were issued but assessment orders under ASMT-13 were not issued despite taxpayers not filing their returns within the stipulated time. In six Sectors, out of 83,435 notices issued in Form GSTR 3A during 2017-18 to 2020-21, only in 67,292 cases the taxpayers filed their returns in pursuance of notices issued. Out of the remaining 16,143 cases, proceeding for best judgement assessment started in 6,292 cases. However, ASMT-13 was issued only in 4,825 cases and in 1,467 cases proceeding was under process. Recovery was pending for an amount of ₹ 9.85 crore¹¹, however, in four Sectors¹² recovery of ₹ 20.44 crore was made (**Appendix-II**). The information/details regarding issue of DRC-07 in these cases were not provided to Audit.

The matter was reported to the Government and the Department (April 2023). The Department during Exit Conference stated (June 2023) that proceeding are under-process. But no reason was given for not completing the proceedings within the prescribed time limit.

An illustrative case is highlighted below:

In Sector 3 ST Gautam Buddha Nagar, out of 35,070 notices issued in Form GSTR 3A during 2017-18 to 2020-21, in 25,802 cases the taxpayers filed their returns in pursuance of notices issued. Out of the remaining 9,268 cases, ASMT-13 initiated in 3,457 cases and orders issued only in 1,990 cases and in 125 cases ASMT-13 was withdrawn on account of taxpayers filing returns. The Sectors had not initiated any action in 5,811 cases.

⁹ Sec 3 G. B. Nagar, Sec 2 ST Hardoi, Sec 8 & 11 ST Ghaziabad & Sec 9 ST Noida.

¹⁰ Sec 3 G. B. Nagar, Sec 8 & 11 ST Ghaziabad, Sec 2 ST Hardoi, JC CC-II ST Kanpur & Sec 9 ST Noida.

¹¹ Sec 3 ST Gautam Buddha Nagar and JC CC-II ST Kanpur.

¹² Sec 2 ST Hardoi, Sec 8 & 11 ST Ghaziabad & Sec 9 ST Noida.

2.6.1.3 Slow pace of scrutiny of returns

As per Section 61 of the UPGST Act, 2017 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 Sector Officer. Further, Rule 99 of the UPGST Rules, 2017 mandates that the discrepancies, if any, noticed shall be communicated to the taxpayer to seek his explanation.

Commercial Tax Department vide Circular dated 29 March 2022 issued detailed guidelines/SOP on scrutiny of returns with a view to ensure the uniformity and to standardize the procedure for the scrutiny proceeding as per section 61 of the Act.

Details of information provided by five sectors¹³ revealed that 25,797 cases related to 9,932 taxpayers were scrutinised during 2017-18 to 2020-21. In 2,358 cases discrepancies were found and ASMT 10 issued out of which in 394 cases discrepancy accepted by taxpayers and ₹ 9.49 crore recovered. In 552 cases Show Cause Notice (SCN) was issued and in 312 cases proceeding was completed and a recovery of ₹ 33.67 crore was made while 240 cases involving an amount of ₹ 123.57 crore¹⁴ were pending for completion. Further, it was observed that only three cases were marked for internal audit. No information was provided by five¹⁵ sectors regarding scrutiny of returns **(Appendix-III)**.

The matter was reported to the Government and the Department (April 2023). The Department during Exit Conference stated (June 2023) that proceedings are under-process. But, no reason was given for not completing the proceedings within the prescribed time limit.

Audit is of the view that due to slow pace of scrutiny of returns, the window for issuing of order under section 73 and 74 of the UPGST Act, 2017 on the returns relating to the period of 2017-18 was getting shorter as this was to be done by December 2023.

Recommendation 1: The Department may complete the proceeding within the prescribed timelines for scrutiny of the returns.

2.6.1.4 Delay in Audit by tax authorities

As per the Section 65 of the UPGST Act, 2017 the Commissioner or any officer authorized by him, by way of a general or a specific order, may

¹³ Sec 3 G. B. Nagar, Sec 8 & 11 ST Ghaziabad, JC CC-II ST Kanpur & Sec 9 ST Noida.

¹⁴ For four sectors-Sec 3 G. B. Nagar, Sec 8 & 11 ST Ghaziabad and JC CC-II ST Kanpur. Information related to amount involved in SCN issued was not provided by Sector 9 ST Noida.

¹⁵ Sec 2 ST Hardoi, JC CC-II ST Lucknow, Sec12 ST Lucknow, Sec 14 ST Noida & Sec 20 ST Varanasi.

undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed. Section 2 (13) of the UPGST Act, 2017, defines “Audit” as the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder.

Commercial Taxes Department, on 15 January 2021 issued detailed procedure of audit in the Tax Audit Manual, which incorporated the new norms for selection of taxpayers for conducting audit based on risk parameters. It envisages that the selection of the taxpayers to be audited will be done by Headquarter level officers. Teams at Zonal level were required to examine big complex cases allocated on the basis of risk parameters. The rest of the cases were to be dealt with at Sector level.

The details of Tax Audit undertaken by the Department up to November 2022 for GST is given in **Table 2.2.**

Table 2.2: Tax Audit undertaken

Financial Year	Audit conducted for the year	Total number of taxable persons	No. of taxable persons selected for audit (in per cent)	Actual number of audits completed (as of November 2022)	No. of cases in which deficiencies were found	Total amount involved in deficiencies (₹ in crore)	Total Recovery (₹ in crore)
2017-18	1,189	5,42,003	0.22	1,189	959	1,021.26	Not provided by the Department

(Source: Information provided by the Commercial Tax Department.)

Above facts indicate that due to delay in issuing the Audit manual, Department conducted the audit of the financial years 2017-18 during the period 2021-22 to 2022-23. Audit for the financial years 2018-19 to 2020-21 is yet to be commenced. In addition, complete recoveries information was not provided to audit. **An illustrative case is featured below:**

During test check (between November 2022 and December 2022), out of 80 sample cases for detailed audit, tax audit pertaining to seven cases falling under seven Sectors¹⁶ was undertaken and completed by Department, it was noticed, on the basis of Credit Ledger, Cash Ledger, Tax Audit Report, Balance Sheet and Profit & Loss account made available to the audit in case of M/s JKM Infra GSTIN-09XXXXXXXXXX1ZC under sector-6 Noida, that

¹⁶ JC CC ST Agra, Sec 4 & 9 ST Ghaziabad, JC CC ST Gorakhpur, Sec 26 ST Kanpur, Sec 6 & 13 ST Noida.

the Department could not recover interest amounting to ₹ 2.02 lakh on irregular set-off of ITC of ₹ 68.32 lakh against tax payable.

The matter was reported to the Government and the Department (April 2023). During Exit Conference the Department stated (June 2023) that tax audit of taxpayers related to 2018-19 is in process and of 2019-20 and 2020-21 will be completed within stipulated time limit.

Recommendation 2: As the GST is self-assessed tax regime and audit is one of the main tools for ensuring compliance by the taxpayers, the Department needs to take prompt steps to undertake the remaining audits so that timely action could be initiated against the defaulters and recoveries could be effected so as to plug the revenue leakage. The Department may also ensure timely recovery of dues pointed out in audit.

2.6.1.5 Lack of action on Business Intelligence and Fraud Analytics Reports (BIFA)

During the audit, audit checked utilization of the information regarding high-risk taxpayers identified by BIFA on the basis of the risk parameters and the procedure of scrutiny of returns during the year 2017-18 to 2020-21 related to three¹⁷ sectors. Seven¹⁸ sectors had not provided information related to BIFA cases scrutiny.

Audit noticed that under BIFA category 1,226 high risk taxpayers pertaining to financial year 2017-18 to 2020-21 were scrutinised by the proper officers of three¹⁹ Sectors. Of these, scrutiny was completed in 27 cases and a recovery of ₹ 10.10 crore was made and in 544 cases scrutiny was under process. In 453 cases scrutiny process was yet to be initiated and in 202 cases no further action was required (**Appendix-IV**).

The matter was reported to the Government and the Department (April 2023). The Department during Exit Conference stated (June 2023) that proceedings are under process.

2.6.1.6 Cancellation of registration

The role of Sectors (departmental field formations) is to provide oversight over taxable persons' compliance with regard to filing of returns, discharging tax liability and other compliance obligations. The Sectors 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.

¹⁷ Sec 9 ST Noida, Sec 8 ST Ghaziabad & JC CC-II ST Kanpur.

¹⁸ JC CC-II ST Lucknow, Sec12 ST Lucknow, Sec 14 ST Noida, Sec 20 ST Varanasi, Sec 11 ST Ghaziabad, Sec 2 ST Hardoi & Sec 3 ST G. B. Nagar.

¹⁹ Sec 9 ST Noida, Sec 8 ST Ghaziabad & JC CC-II ST Kanpur.

Section 29 of the UPGST Act, 2017 stipulates conditions for cancellation of registration on application filed by the taxable person and *suo moto* cancellation of the registration of taxable person by tax officer on the grounds of contravention of the Acts or Rules by the taxable person, composition taxable persons not filing return for three consecutive tax periods, normal taxable persons not filing return for continuous period of six months, registered persons not commencing business within six months from date of registration and registration obtained by means of fraud, wilful misstatement or suppression of facts.

Section 45 of the UPGST Act, 2017 requires every registered person other than (a) ISD or a non-resident taxable person or (b) Composition taxable person (Section 10) or (c) persons paying tax under Section 51 - Tax collection at source (TCS) or persons paying tax under Section 52 - Tax deducted at source (TDS), whose registration has been cancelled, to file a final return in GSTR-10, within three months of the effective date of cancellation or the date of order of cancellation, whichever is later. The purpose of the final return is to ensure that the taxable person discharges the outstanding liability. In case of non-filing of GSTR -10, the same procedure as adopted for non-filing of any return must be followed by the tax officer.

(i) Action for cancellation not completed/initiated in all cases

Out of the selected 10 Sectors, no data relating to cancellation of registration was provided by five²⁰ sectors. Audit observed in five sectors²¹ that 4,038 number of applications were received for cancellation of registration from taxable persons and in 5,064 cases suo-moto proceeding for cancellation was initiated totalling to 9,102 cases. In 8,903 cases SCN in REG 17 were issued out of which 5,129 registrations were cancelled and in 877 cases proceedings were dropped and 2,897 cases were pending for completion. In 199 cases no action was initiated by the Department. In one sector though data related to filing of GSTR-10 was provided but data related to assessment order issued in ASMT-13 was not furnished. In four sectors no data relating to filing of GSTR-10, dropping of proceedings, assessment order issued under ASMT-13 was provided. In absence of these details, audit could not ascertain timely completion of proceedings, amount pending for recovery, amount recovered, cases pending for assessment etc. **(Appendix-V)**.

The matter was reported to the Government and the Department (April 2023). The Department during Exit Conference stated (June 2023) that proceedings are under-process.

Overall, vital information relating to oversight functions was not provided by the sectors. Oversight functions compliance also has effect on revenue to

²⁰ JC CC-II ST Kanpur, JC CC-II ST Lucknow, Sec 12 ST Lucknow, Sec 14 ST Noida and Sec 20 ST Varanasi.

²¹ Sec 3 ST G. B. Nagar, Sec 8 & 11 ST Ghaziabad, Sec 2 ST Hardoi and Sec 9 ST Noida.

Government. These information needs to be necessarily maintained and acted upon by the Sectors to avoid non-compliance by taxable person and ensure due revenue to the Government.

Recommendation 3: The Department may instruct its field formations to maintain information and take timely action on oversight functions and to share the same with audit.

2.6.2 Oversight on tax payments - Limited audit

2.6.2.1 Inconsistencies in GST returns

Audit analysed GST returns data pertaining to the period of July 2017 to March 2018 as made available by GSTN. Rule-based deviations, and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 15 parameters relating to ITC and Tax payments.

Out of the 13 prescribed GST returns,²² the following basic returns that apply to normal taxpayers were considered for the purpose of identifying deviations, inconsistencies and mismatches between GST returns/data:

- 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.
- 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.
- GSTR-6: monthly return for Input Service Distributors providing the details of their distributed input tax credit and inward supplies.
- 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.
- 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,

²² GSTR-1, 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).

SGST and IGST) during the entire year along with turnover and audit details for the same.

- GSTR-9C: annual audit form for all taxpayers having a turnover above ₹ 2 crores (2017-18) in a particular financial year. It is basically a reconciliation statement between the annual returns filed in GSTR-9 and the taxpayer's audited annual financial statements.
- 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.

The data analysis pertaining to State jurisdiction on the 15 identified parameters and extent of deviations/inconsistencies observed (Sample for limited audit) are summarised in **Table 2.3**.

Table 2.3: Summary of data analysis

Sl. No.	Parameter	Algorithm Used	Number of deviations	Amount (₹ in crore)
1.	ITC mismatch between GSTR 2A and GSTR-3B	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) considering the reversals in Table-4B(2) but including the ITC availed in subsequent year 2018-19 from Table-8C of GSTR-9	56	341.74
2.	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	RCM payments in GSTR-3B, Table-3.1(d) was compared with ITC availed in GSTR-9, Table 6C, 6D & 6F. In cases where GSTR-9 was not available, check was restricted within GSTR-3B, tax discharged in Table-3.1(d) vis-à-vis ITC availed in Table-4A(2) & 4A(3)	55	40.44
3.	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	RCM payments in GSTR-9, Table 4G (tax payable) was compared with ITC availed in GSTR-9, Table 6C, 6D & 6F. In cases where GSTR-9 was not available, RCM payment in GSTR-3B, Table-3.1(d) was compared with GSTR-3B, Table- 4(A)(2) and 4A(3).	17	11.92
4.	Incorrect	ISD transferred in GSTR-9,	28	17.75

Sl. No.	Parameter	Algorithm Used	Number of deviations	Amount (₹ in crore)
	availment of ISD credit	Table-6G or GSTR-3B, Table 4(A)(4) was compared with the sum of Table 5A, Table 8A, and Table-9A of GSTR-6 of recipient GSTINs.		
5.	Incorrect ISD credit reversal	GSTR-9, Table-7B/7H of the recipients was compared with sum of Table-8A (negative figures only) and Table 9A (negative figures only) of their GSTR-6 returns.	02	0.02
6.	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	Positive figure in GSTR-9C, Table- 14T.	28	1,255.77
7.	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	Positive figure in GSTR-9C, Table- 12F.	27	146.07
8.	Mismatch in turnover declared in GSTR-9C Table 5R	Negative figure in GSTR-9C, Table-5R.	55	5,889.02
9.	Mismatch in taxable turnover declared in GSTR-9C Table 7G	Negative figure in GSTR-9C, Table-7G.	18	737.83
10.	Mismatch in tax paid between books of accounts and returns GSTR-9C Table 9R	Negative figure in GSTR-9C, Table-9R.	55	85.87
11.	Undischarged tax liabilities	Greater of tax liability between GSTR-1 (Tables 4 to 11) and GSTR-9 (Tables- 4N, 10 & 11) was compared with tax paid details in GSTR-3B, Tables	28	374.36

Sl. No.	Parameter	Algorithm Used	Number of deviations	Amount (₹ in crore)
		3.1(a) & 3.1(b). In cases where GSTR-9 was not available GSTR-3B tax paid was compared with GSTR-1 liability. The amendments and advance adjustments declared in GSTR-1 and 9 were duly considered.		
12.	Composition taxpayer also availing e-commerce facility	E-commerce GSTR-8 became effective from 01.10.2018 when TCS provisions became effective. GSTINs declared in GSTR-8 who are also filing GSTR-4 under composition scheme.	37	00
13.	GSTR-3B was not filed but GSTR-1 is available	Taxpayers who had not filed GSTR-3B but filed GSTR-1 or where GSTR-2A available, indicating taxpayers had carried the business without discharging tax.	28	19.70
14.	Non/Short payment of interest on delayed payment of tax	Interest calculated at the rate of 18 per cent on cash portion of tax payment on delayed filing of GSTR-3B vis-à-vis interest declared in GSTR-3B.	27	11.49
15.	Stop filers	The taxpayers who stopped filing returns for more than six consecutive tax periods and hence were liable for cancellation of their registration, the datasets pertaining to GSTR-3B, GSTR-1 and GSTR-2A were analysed.	01	00
	Total		462	8,931.98

Non-submission of reply by the Department

Audit selected a sample of 462 cases from amongst the top deviations /inconsistencies in each of the 15 parameters for the year July 2017 to March 2018. The audit queries were issued to the respective Zones between September 2022 and December 2022 without further scrutiny of taxpayer's records. The audit check in these cases was limited to verifying the Department's action on the identified deviations/mismatches.

As of 16 June 2023, initial responses were yet to be received for nine inconsistencies communicated to the Department, which represent a potential risk exposure of ₹ 206.14 crore as detailed in **Table 2.4**.

Table 2.4: Non-submission of reply by the Department

(₹ in crore)

Audit Dimension	Sample		Department Reply not received		Percentage	
	Number	Amount of mismatch	Number	Amount	Number	Amount
1	2	3	4	5	6	7
ITC mismatch between GSTR 2A and GSTR-3B	56	341.74	02	27.73	3.57	8.11
Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	55	40.44	0	0	NA	NA
Mismatch between short payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	17	11.92	01	0.77	5.88	6.46
Incorrect availment of ISD credit	28	17.75	0	0	NA	NA
Incorrect ISD credit reversal	02	0.02	0	0	NA	NA
Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	28	1,255.77	0	0	NA	NA
Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	27	146.07	01	2.44	3.70	1.67
Mismatch in turnover declared in GSTR-9C Table 5R	55	5,889.02	01	154.79	1.82	2.63
Mismatch in taxable turnover declared in GSTR-9C Table 7G	18	737.83	0	0	NA	NA
Mismatch in tax paid between books of accounts and returns GSTR-9C Table 9R	55	85.87	0	0	NA	NA
Undischarged tax liabilities	28	374.36	03	20.13	10.71	5.38
Composition taxpayer also availing e-commerce facility	37	00	0	0	NA	NA
GSTR-3B was not filed but GSTR-1 is available	28	19.70	0	0	NA	NA
Non/Short payment of interest on delayed payment of tax	27	11.49	01	0.28	3.70	2.44
Stop filers	01	00	00	00	0	0
Total	462	8,931.98	09	206.14	1.94	2.30

Considering that the overall rate of conversion of inconsistencies into compliance deviations as brought out in the next paragraph, the Department is required to expedite verification of these cases as a priority. Details of these cases are listed in **Table 2.5**.

Table 2.5: Cases in terms of money value where response is yet to be received

Sl. No.	GSTIN	Name of the taxable person	Zone	Name of the sector	Mismatch amount (₹ in crore)
1.	09XXXXXXXXXX1Z6	M/s Adroit Financial Services Pvt. Ltd.	Ghaziabad II	Sector-16, Ghaziabad	154.79
2.	09XXXXXXXXXX1ZV	M/s Rim Jhim Ispat Ltd.	Kanpur II	Corporate Circle, Kanpur II	24.77
3.	09XXXXXXXXXX1ZK	M/s Maruti Enterprises	Lucknow-I	Sector 12 Lucknow	12.83
4.	09XXXXXXXXXX1ZH	M/s Gayatri Projects Ltd.	Jhansi	Jhansi Sector-4	4.08
5.	09XXXXXXXXXX1ZR	M/s Sael Limited	Varanasi-I	Corporate Circle, Varanasi I	3.22
6.	09XXXXXXXXXX1ZG	M/s Sistema Smart Technologies Limited	Lucknow-II	Sector-21, Lucknow	2.96
7.	09XXXXXXXXXX1ZX	M/s The India Wood Products Co. Ltd.	Bareilly	Sector-5, Bareilly	2.44
8.	09XXXXXXXXXX1ZY	M/s Gyan Enterprises	Varanasi II	Sector-3, Mirzapur	0.77
9.	09XXXXXXXXXX1ZY	M/s Praveen Aroma Private Limited	Moradabad	Sambhal Sector-1	0.28

2.6.2.2 Results of Limited audit

Based on responses received from the Department to the Audit Queries, the extent to which each of the 15 parameters translated into compliance deviations is summarized in **Table 2.6**.

Table 2.6: Results of Limited audit

(₹ in crore)

Audit Dimension	Cases where reply received		Department reply accepted by audit					
			Data entry errors		Action taken before query		Other valid explanation	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1	2	3	4	5	6	7	8	9
ITC mismatch between GSTR 2A and GSTR-3B	54	314.01	02	8.87	02	13.47	14	75.87
Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	55	40.44	14	16.71	02	0.63	11	7.90
Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	16	11.15	08	6.36	0	0	03	2.63
Incorrect availment of ISD credit	28	17.75	03	0.51	0	0	01	0.13
Incorrect ISD credit reversal	02	0.02	0	0	0	0	0	0

Audit Dimension	Cases where reply received		Department reply accepted by audit					
			Data entry errors		Action taken before query		Other valid explanation	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1	2	3	4	5	6	7	8	9
Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	28	1,255.77	0	0	0	0	17	720.27
Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	26	143.63	0	0	0	0	11	71.47
Mismatch in turnover declared in Table 5R of GSTR-9C	54	5,734.23	02	48.10	01	205.43	21	2,035.01
Mismatch in taxable turnover declared in Table 7G of GSTR-9C	18	737.83	02	82.04	0	0	08	200.04
Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	55	85.87	0	0	03	2.05	19	25.41
Undischarged tax liabilities	25	354.23	05	71.81	02	13.08	07	84.40
Composition taxpayer also availing e-commerce facility	37	0	0	0	0	0	16	0
GSTR-3B was not filed but GSTR-1 is available	28	19.70	0	0	01	0.13	03	1.79
Short payment of interest on delayed payment of tax	26	11.21	0	0	02	0.92	03	1.58
Stop filers	01	0	0	0	0	0	01	0
Total	453	8,725.84	36	234.40	13	235.71	135	3,226.50

Compliance deviations															
Accepted by Department including cases where action is yet to be initiated								Department's reply not accepted to Audit (Rebuttal)		Total		Department reply not furnished with appropriate documentary evidence		Department stated that they are examining the AQ	
Recovered ²³		SCN issued		ASMT-10		Under correspondence with taxpayers									
No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
01	0.94	17	57.08	09	69.95	0	0	03	26.86	30	154.83	06	42.13	0	0
01	0.15	7	5.46	11	4.44	0	0	07	3.41	26	13.46	02	0.53	0	0
0	0	0	0	02	0.70	0	0	03	1.46	5	2.16	0	0	0	0
01	8.73	3	1.03	15	6.13	0	0	01	0.16	20	16.05	04	1.07	0	0
0	0	0	0	01	0.01	0	0	01	0.01	2	0.02	0	0	0	0
0	0	1	25.81	06	355.12	0	0	01	39.09	8	420.02	03	115.48	0	0
0	0	2	8.48	11	56.02	0	0	0	0	13	64.5	02	7.65	0	0
0	0	6	260.13	19	2,921.37	0	0	01	31.78	26	3213.28	04	219.34	0	0
0	0	1	40.37	7	415.38	0	0	0	0	8	455.75	0	0	0	0
0	0	10	7.91	15	25.27	0	0	01	1.06	26	34.24	07	24.15	0	0
0	0	6	34.56	04	20.42	0	0	0	0	10	54.98	01	128.63	0	0
0	0	4	0	11	0	0	0	03	0	18	0	03	0	0	0
0	0	16	15.48	07	2.14	0	0	0	0	23	17.62	01	0.08	0	0
07	2.20	8	2.91	05	2.84	0	0	0	0	20	7.95	01	0.18	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	12.02	81	459.22	123	3,879.79	0	0	21	103.83	235	4,454.86	34	539.24	0	0

²³ The amount in above table under 'Recovered' and 'SCN issued' category is as per recoveries made and amount of SCN issued by the Department irrespective of the amount pointed out by audit.

Summary of Limited Audit

Audit noticed deviations from the provisions of the Act in 235 cases (Col. No. 10, 12, 14, 16, 18) involving mismatch in ITC/tax/turnover of ₹ 4,454.86 crore (Col. No. 11, 13, 15, 17 and 19) constituting 52 per cent of the 453 responses received. Relatively higher rates of deviations were noticed in risk parameters such as Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C), Mismatch in turnover declared in GSTR-9C Table 5R, Mismatch in tax paid between books of accounts and returns (Table 9R of GSTR-9C) and short/non-payment of interest etc.

In 184 cases (Col. No. 4, 6 and 8), constituting 40 per cent, where the Department’s reply was acceptable to Audit, data entry errors by taxpayers comprised 36 (Col. No.4) cases, Department had proactively taken action in 13 (Col. No.6) cases and 135 (Col. No.8) cases had valid explanations.

In the remaining 34 (Col. No.22) cases, constituting eight per cent, though the Department did not accept the deviations pointed out by Audit, its contention was not borne out by evidence, and was thus not amenable to verification by Audit.

Table 2.7: Top case for each dimension of Limited Audit (for compliance deviation pertaining to cases of recovery, SCN issued, ASMT-10 and under correspondence with taxable person)

Sl. No.	Dimension	GSTIN	Name of the taxpayer	Jurisdictional Sector	Mismatch (₹ in crore)	Action taken
1.	ITC mismatch between GSTR 2A and GSTR-3B	09XXXXXX XXXX4ZE	M/s Larsen and Toubro Infrastructure Vertical	Sector-3 Hapur	27.11	In compliance of audit query notice in ASMT-10 has been issued to the taxable person by the Department.
2.	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	09XXXXXX XXXX1Z9	M/s Pearson India Education Services Pvt. Ltd.	Noida Sector-3	2.93	Department replied that notice in DRC-01 has been issued to the taxable person.
3.	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	09XXXXXX XXXX1ZX	M/s Durga Marbles	Sector Modinagar, Ghaziabad	0.44	ASMT-10 has been issued by the department.

Sl. No.	Dimension	GSTIN	Name of the taxpayer	Jurisdictional Sector	Mismatch (₹ in crore)	Action taken
4.	Incorrect availment of ISD credit	09XXXXXX XXXX1ZS	M/s Hindustan Unilever Limited	Corporate Circle, Aligarh	8.73	The Department replied that ITC on ISD of ₹ 8,72,81,307.00 was claimed through TRAN-1 and also utilised by declaring it in GSTR-3B Table 4(a)(4), it was reversed by the taxable person vide DRC-03 dated-09.03.2023.
5.	Incorrect ISD credit reversal	09XXXXXX XXXX1ZY	M/s SMR Automotive Systems India Limited	Noida Sector-14	0.01	The Department replied that ASMT-10 has been issued to the taxable person on 17.04.2023.
6.	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	09XXXXXX XXXX1Z5	M/s Hindustan Aeronautics Ltd.	Corporate Circle, Lucknow II	178.33	The Department replied that notice in ASMT-10 has been issued to the taxable person.
7.	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	09XXXXXX XXXX1ZH	M/s EMS Limited	Ghaziabad Sector-4	19.81	ASMT-10 has been issued to the taxable person.
8.	Mismatch in turnover declared in Table 5R of GSTR-9C	09XXXXXX XXXX3ZM	M/s Omaxe Limited	Noida Sector-13	925.60	The Department replied that ASMT-10 has been issued to the taxable person on 16.03.2023.
9.	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	09XXXXXX XXXX5Z0	M/s Modi Industries Limited	Modinagar Sector Ghaziabad	221.32	The Department replied that ASMT-10 has been issued to the taxable person on 13.04.2023.

Sl. No.	Dimension	GSTIN	Name of the taxpayer	Jurisdictional Sector	Mismatch (₹ in crore)	Action taken
10.	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	09XXXXXX XXXX1ZE	M/s Vikas & Company	Chandausi Sector-1	6.82	Department replied that ASMT-10 has been issued to the taxable person.
11.	Undischarged tax liabilities	09XXXXXX XXXX9ZO	M/s NTPC Limited	Corporate Circle, Lucknow II	8.60	ASMT-10 has been issued by the Department to the taxable person.
12.	Composition taxpayer also availing e-commerce facility	09XXXXXX XXXX1ZJ	M/s Dastar Khwan Restaurant	Lucknow Sector- 2	Not Available	The Department replied that ASMT-10 has been issued to the taxable person on 17.05.2023.
13.	GSTR-3B was not filed but GSTR-1 is available	09XXXXXX XXXX1ZK	M/s Maruti Enterprises	Lucknow Sector- 12	12.83	Department replied that notice in DRC-01 U/s 74 has been issued to the taxable person.
14.	Short payment of interest on delayed payment of tax	09XXXXXX XXXX1ZT	M/s Berger Paints India Limited	Corporate Circle, Noida	1.84	Department replied that notice was issued on 27.03.2023. In reply taxable person stated that return GSTR-3B for the month of December 2017 was filed in March 2018 and from cash ledger ₹ 4.13 crore was debited, but on portal it was showing filed in the month of October 2018. Verification is in process.

Illustrative cases are discussed below:

(i) Dimension - Excess ITC availed

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 utilization, relevant data were extracted from GSTR-3B and GSTR 2A for the year 2017-18, and the ITC paid as per suppliers' details was matched with the ITC credit availed by the taxpayer. The methodology adopted was to compare the ITC available as per GSTR 2A with all its amendments and the ITC availed in GSTR-3B in Table 4A (5)²⁴ considering the reversals in Table 4B (2)²⁵ but including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR-9.

Audit observed that in case of taxable person M/s Larsen and Toubro Infrastructure Vertical GSTIN-09XXXXXXXXXX4ZE under Sector-3 Hapur, the ITC available as per GSTR 2A was ₹ 251.62 crore and the ITC availed in table 4A (5) of GSTR-3B was ₹ 278.73 crore. This resulted in mismatch of ITC availed amounting to ₹ 27.11 crore which was communicated to the Government and the Department (April 2023). The Department replied (June 2023) that notice in ASMT-10 under Section 61 of UPGST Act, 2017 has been issued to the taxable person.

(ii) Dimension - Excess availment of ITC on RCM

Under Reverse Charge Mechanism the liability to pay tax is fixed on the recipient of supply of goods or services instead of the supplier or provider in respect of certain categories of goods or services or both under Section 9(3) or Section 9(4) of the UPGST Act, 2017 and under sub-section (3) or sub-section (4) of Section 5 of the IGST Act, 2017.

GSTR-9 is an annual return to be filed once for each financial year, by the registered taxpayers who were regular taxpayers, including SEZ units and SEZ developers. The taxpayers are required to furnish details of purchases, sales, input tax credit or refund claimed or demand created etc.

To analyse the veracity of ITC availed on tax paid under Reverse Charge Mechanism (RCM) for the year 2017-18, the datasets pertaining to GSTR-3B and annual return GSTR-9 were compared to check whether the ITC availed on RCM was restricted to the extent of tax paid. The methodology adopted was to compare the RCM payments in GSTR-3B Table 3.1(d)²⁶ with ITC availed in GSTR-9 Table 6C²⁷, 6D²⁸ and 6F²⁹. In cases where GSTR-9 was not available, the check was restricted within GSTR-3B where the tax discharged part in R3B Table 3.1(d) was compared with the ITC availing part of R3B 4A (2)³⁰ and 4A (3)³¹.

²⁴ All other eligible ITC.

²⁵ Other ITC reversed.

²⁶ Inward supplies (liable to reverse charge).

²⁷ Inward supplies receive from unregistered persons liable to reverse charge.

²⁸ Inward supplies received from registered persons liable to reverse charge.

²⁹ Import of services.

³⁰ Import of services.

³¹ Inward supplies (liable to reverse charge).

Audit observed that in case of taxable person M/s Pearson India Education Services Pvt. Ltd. GSTIN- 09XXXXXXXXXX1Z9 under Sector-3, Noida the ITC available in table 3.1(d) of GSTR-3B was ₹ 0.9 crore whereas ITC availed in table (6C+6D+6F) of GSTR-9 was ₹ 3.84 crore resulting in mismatch of ITC availed amounting to ₹ 2.93 crore which was communicated to the Government and the Department (April 2023). The Department replied (June 2023) that notice has been issued to the taxable person.

(iii) Dimension - Excess availment of ITC on RCM without payment of Tax

The extent of availing of ITC under RCM for the year 2017-18 without discharging equivalent tax liability or, in other words, short payment of tax under RCM 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. In cases where GSTR-9 was filed, the RCM payments in Table 4G³² was compared with ITC availed in Table 6C, 6D and 6F. In cases where GSTR-9 was not available, RCM payments in GSTR-3B Table 3.1(d)³³ was compared with GSTR-3B 4(A) (2)³⁴ and 4A (3)³⁵.

Audit observed that in case of taxable person, M/s Durga Marbles, GSTIN-09XXXXXXXXXX1ZX under Sector-Modinagar, Ghaziabad, no RCM payments in table 4G of GSTR-9 was made (GSTR-3B also showed no RCM payment) and the ITC availed in table (6C+6D+6F) of GSTR-9 was ₹ 44.14 lakh. This resulted in excess availment of ITC on RCM without payment of tax amounting to ₹ 44.14 lakh which was communicated to the Government and the Department (April 2023). The Department replied (June 2023) that notice in ASMT-10 under Section 61 of UPGST Act, 2017 has been issued to the taxable person.

(iv) Dimension - Irregular availing of ITC by recipient on ISD credit

To analyse whether the ITC availed by the taxpayer is in excess of that transferred by the Input Service Distributor (ISD), ITC availed as declared in the returns of the taxpayer is compared with the ITC transferred by the ISD in their GSTR 6. The methodology adopted was to compare Table 6G³⁶ of GSTR-9 or Table 4(A)(4)³⁷ of GSTR-3B of the recipient taxpayers under the

³² Inward supplies on which tax is to be paid on reverse charge basis.

³³ Inward supplies (liable to be reverse charge).

³⁴ Import of services.

³⁵ Inward supplies liable to be reverse charge other than Import of Goods and Services.

³⁶ ITC received from ISD.

³⁷ Inward supplies from ISD.

jurisdiction of the State with the sum of Table 5A³⁸, Table 8A³⁹, and Table 9A⁴⁰ of GSTR 6 of the respective ISD.

In case of taxable person M/s Hindustan Unilever Limited, GSTIN-09XXXXXXXXXX1ZS under Corporate Circle, Aligarh, audit observed that the ITC availed in table 6G of GSTR-9 was ₹ 41.93 crore and the ITC transferred by the ISD in table (5A+8A+9A) of GSTR 6 was ₹ 33.20 crore. This resulted in excess availment of ITC transferred by the ISD amounting to ₹ 8.73 crore which was communicated to the Government and the Department (April 2023). In response, the Department replied (June 2023) that ITC on ISD of ₹ 8.73 crore was claimed through TRAN-1 and also utilised by declaring it in GSTR-3B Table 4(a) (4), it was reversed by the taxable person vide DRC-03 dated 09 March 2023.

(v) Dimension - Unreconciled ITC in Table 14T of GSTR-9C

Table 14 of GSTR-9C reconciles ITC declared in annual return (GSTR9) 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 as required under the rule 80(3) of UPGST Rules in form GSTR-9C for the year 2017-18 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.

Unreconciled ITC of ₹ 178.23 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, in case of, M/s Hindustan Aeronautics Ltd., GSTIN-09XXXXXXXXXX1Z5 under Corporate Circle, Lucknow II, was noticed and communicated to the Government and the Department (April 2023). The Department replied (June 2023) that notice in ASMT-10 under Section 61 of UPGST Act, 2017 has been issued.

(vi) Dimension - Unreconciled ITC in Table 12F of GSTR-9C

Table 12 of GSTR-9C reconciles ITC declared in annual return (GSTR9) 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 as required under the rule 80(3) of UPGST Rules in form GSTR-9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the Financial Statements.

³⁸ Distribution of the amounts of eligible ITC for the tax period.

³⁹ Mismatch of ITC reclaimed and distributed.

⁴⁰ Redistribution of ITC distributed to a wrong recipient.

Unreconciled ITC of ₹ 19.81 crore declared in Table 12F of GSTR-9C, being ITC availed in GST returns in excess of eligible ITC based on financial statements, in case of, M/s EMS Limited, GSTIN-09XXXXXXXXXXXX1ZH under Ghaziabad Sector-4, was noticed and communicated to the Government and the Department (April 2023). The Department replied (June 2023) that notice in ASMT-10 under Section 61 of UPGST Act, 2017 has been issued.

(vii) Dimension - Unreconciled turnover in Table 5R of GSTR-9C

Table 5 of GSTR-9 C is the reconciliation of turnover declared in audited annual financial statement with turnover declared in annual return (GSTR-9). Column 5R of this table captures the unreconciled 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 as required under rule 80(3) of UPGST Rules in form GSTR-9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in turnover reported in the Annual Return *vis-à-vis* the Financial Statements. The unreconciled amount in cases where the turnover declared in GSTR-9 is less than the financial statement indicates non-reporting, under-reporting, short-reporting, omission, error in reporting of supplies leading to evasion or short payment of tax. It could also be a case of non-reporting of both taxable and exempted supplies.

Audit query on unreconciled turnover in Table 5R of GSTR-9C amounting to ₹ 925.60 crore was issued in respect of taxable person, M/s Omaxe Limited, GSTIN-09XXXXXXXXXXXX3ZM under Sector 13 Noida and communicated to the Government and the Department (April 2023). The Department replied (June 2023) that notice in ASMT 10 under Section 61 of UPGST Act, 2017 has been issued on 16.03.2023.

(viii) Dimension - Unreconciled taxable turnover in Table 7G of GSTR-9C

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 as required under the rule 80(3) of UPGST Rules in Form GSTR-9C for the year 2017-18 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.

Audit query on Unreconciled taxable turnover in Table 7G of GSTR-9C, amounting to ₹ 221.32 crore was issued in respect of taxable person, M/s Modi Industries Limited, GSTIN-09XXXXXXXXXX5Z0 under Sector Modinagar, Ghaziabad and communicated to the Government and the Department (April 2023). The Department stated (June 2023) that notice in ASMT 10 under Section 61 of UPGST Act, 2017 has been issued to the taxable person.

(ix) Dimension - Unreconciled tax liability in Table 9R of GSTR-9C

The certified reconciliation statement submitted by the taxpayer as required under rule 80(3) of UPGST Rules in form GSTR-9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in tax paid between the Annual Return and the books of account. Table 9 of the 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 SGST/CGST/IGST. There can also be situations wherein supplies/tax declared are reduced through amendments (net of debit notes/credit notes) in respect of the 2017-18 transactions carried out in the subsequent year from April to September 2018. Consequential interest payments - both short payments and payments under incorrect heads - also need to be examined in this regard.

Unreconciled payment of tax declared in Table 9R of GSTR-9C, amounting to ₹ 6.82 crore in case of the taxable person M/s Vikas & Company, GSTIN-09XXXXXXXXXX1ZE under Sector-1, Chandausi was communicated to the Government and the Department (April 2023). The Department replied (June 2023) that notice in ASMT-10 under Section 61 of UPGST Act, 2017 has been issued to the taxable person.

(x) Dimension - Short declaration of tax liability

GSTR-1 depicts the monthly details of outward supplies of Goods and/or Services. This details also assessed by the taxpayer and mentioned in annual return GSTR-9 in the relevant columns. Further, taxable value and tax paid thereof also shown in GSTR-3B.

To analyse the undischarged tax liability, relevant data were extracted from GSTR-1 and GSTR-9 for the year 2017-18 and the tax payable in these returns was compared with the tax paid as 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.

For the algorithm, tables 4 to 11 of GSTR-1 and tables 4N, 10 and 11 of GSTR-9 were considered. The greater of the tax liability between GSTR-1 and

GSTR-9 was compared with the tax paid declared in tables 9 and 14 of GSTR-9 to identify the short payment of tax. In the case of GSTR-3B, tables 3.1(a)⁴¹ and 3.1(b)⁴² were taken into account.

Audit observed that in case of taxable person M/s NTPC Limited, GSTIN-09XXXXXXXXXX9ZO under Corporate Circle-II Lucknow, the tax payable in table 4 to 11 of GSTR-1 was ₹ 72.55 crore and the tax payable declared in tables 9 and 14 of GSTR-9 was ₹ 63.95 crore. This resulted in mismatch of tax liability amounting to ₹ 8.60 crore between GSTR-1 and GSTR-3B which was communicated to the Government and the Department (April 2023). In response, the Department replied (June 2023) that notice in ASMT 10 under Section 61 of UPGST Act, 2017 has been issued.

(xi) Dimension - GSTR-3B was not filed but GSTR-1 is available

As per section 61 of UPGST Act, 2017 various returns filed by the taxable person has to be scrutinised by the proper officer to verify the correctness of the returns, and suitable action to be taken on any discrepancies or inconsistencies reflected in the returns.

At the data level, we attempted to identify those taxable persons who have not filed GSTR-3B but have filed GSTR-1 or whose GSTR 2A was available. GSTR-3B return is only instrument through which the liability is offset and ITC is availed. The very availability of GSTR-1 and GSTR 2A and non-filing of GSTR-3B indicates that the taxable person had 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.

Audit observed that taxable person M/s Maruti Enterprises GSTIN-09XXXXXXXXXX1ZK under Sector- 12, Lucknow had filed GSTR-1 and admitted tax liability of ₹ 12.83 crore. The taxpayer had not even filed a single GSTR-3B for 2017-18. This resulted in non-discharge of tax liability of ₹ 12.83 crore. This was communicated to the Government and the Department (April 2023). The Department replied that notice in DRC-01 under Section 74 of UPGST Act, 2017 has been issued to the taxable person.

(xii) Dimension - Short payment of interest

Section 50 of the Act 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 2017-18 was identified using the tax paid details in GSTR-3B and the

⁴¹ Outward taxable supplies (other than zero rated, nil rated and exempted).

⁴² Outward taxable supplies (Zero rated).

date of filing of the GSTR-3B. Only the net tax liability (cash component) has been considered to work out the interest payable.

Audit observed that in case of taxable person, M/s Berger Paints India Limited, GSTIN-09XXXXXXXXXX1ZT under Corporate Circle, Noida, wherein the returns (GSTR-3B) pertaining to the month of December 2017, were filed delayed. This resulted in short payment of interest amounting to ₹ 1.84 crore which was communicated (April 2023) to the Department and the Government. The Department replied (June 2023) that return GSTR-3B for the month of December 2017 was filed in March 2018 and from cash ledger ₹4.13 crore debited, but on portal it was showing filed in the month of October 2018. Verification is in process.

2.6.2.3 Analysis of causative factors

Considering the Department's response to 453 cases out of the sample of 462 data deviations/inconsistencies, the factors that caused the data deviations/inconsistencies are as follows:

(a) **Deviations from GST law and rules:** Out of the 453 deviations summarized in Table-2.6, the Department has accepted the audit observations or initiated examination in 214 cases with mismatch of ITC/tax/turnover of ₹ 4,351.03 crore. Out of these cases, the Department has recovered ₹ 12.02 crore in 10 cases, issued notice conveying discrepancies to the taxpayer in Form ASMT-10 in 123 cases for ₹ 3,879.79 crore and issued SCN in 81 cases for ₹ 459.22 crore. Details are given in **Appendix-VI**. The top five accepted cases are featured in **Table 2.8**.

Table 2.8: Top five cases (Mismatch in ITC/Tax) accepted or action initiated by the Department

Sl. No.	GSTIN	Name of the taxpayer	Name of the Sector	Dimension	Mismatch in ITC/Tax (₹ in crore)	Action taken
1.	09XXXXXX XXXX1Z5	M/s Hindustan Aeronautics Ltd.	Corporate Circle, Lucknow II	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	178.33	ASMT-10 has been issued.
2.	09XXXXXX XXXX1ZY	M/s GDN Enterprises Private Limited	Corporate Circle, Noida	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	76.00	ASMT-10 has been issued.
3.	09XXXXXX XXXX1ZQ	M/s Bajaj Hindustan Sugar Limited	Corporate Circle, Lucknow II	Reconciliation between ITC availed in Annual returns with expenses in financial statements	59.73	ASMT-10 has been issued.

Sl. No.	GSTIN	Name of the taxpayer	Name of the Sector	Dimension	Mismatch in ITC/ Tax (₹ in crore)	Action taken
				(Table 14T of GSTR-9C)		
4.	09XXXXXX XXXX4ZE	M/s Larsen and Toubro Infrastructure Vertical	Sector-3 Hapur	ITC mismatch between GSTR 2A and GSTR-3B	27.11	ASMT-10 has been issued.
5.	09XXXXXX XXXX1ZL	M/s Jindal Quality Tubular Limited	Kosikalan Sector	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	25.81	SCN has been issued

Illustrative case is given below:

Unreconciled ITC of ₹ 76.00 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, in case of, M/s GDN Enterprises Private Limited, GSTIN-09XXXXXXXXXX1ZY under Corporate Circle, Noida, was noticed and communicated to the Government and the Department (April 2023). The Department replied (June 2023) that notice in ASMT-10 under Section 61 of UPGST Act, 2017 has been issued on 06 April 2023.

(b) Cases where Department's reply is not accepted to Audit

Out of the 462 non-compliance cases, Department has not accepted deficiencies in 21 cases amounting to ₹ 103.83 crore. In these cases, the Department issued notice for tax liability instead of ITC availed on RCM without payment of tax, issued notice for excess claim of ITC instead of notice on unreconciled turnover etc. on the audit observations. Details of these cases along with the Audit rebuttal are given in **Appendix-VII**. The top five rebuttal cases and some illustrative cases are featured in **Table 2.9**.

Table 2.9: Top five cases in terms of money value where Department's response was rebutted

Sl. No.	GSTIN	Name of the taxpayer	Name of the Sector	Dimension	Mismatch amount (₹ in crore)
1.	09XXXXXXXXXX1ZO	M/s Sunplast Electronics Pvt. Ltd.	Corporate Circle, Greater Noida -2	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	39.09
2.	09XXXXXXXXXX1ZT	M/s Revat Laboratories Private Limited	Lucknow Sector- 9	Mismatch in turnover declared in Table 5R of GSTR-9C	31.78
3.	09XXXXXXXXXX1ZQ	M/s Pidilite Industries Limited	Sector-1, Gautam Buddha Nagar	ITC mismatch between GSTR 2A and GSTR-3B	21.25
4.	09XXXXXXXXXX1ZT	M/s Hari Darshan Company	Azamgarh Sector-4	ITC mismatch between GSTR 2A and GSTR-3B	3.69
5.	09XXXXXXXXXX1ZP	M/s Omar Distributors	Kanpur Sector-1	ITC mismatch between GSTR 2A and GSTR-3B	1.92

- i Unreconciled ITC of ₹ 39.09 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, in case of, M/s Sunplast Electronics Pvt. Ltd., GSTIN-09XXXXXXXXXX1ZO under Corporate Circle, Greater Noida -2, was noticed and communicated to the Government and the Department (April 2023). The Department replied (June 2023) that notice in ASMT-10 under Section 61 of UPGST Act, 2017 has been issued on 10 April 2023 for difference of ITC under GSTR-2A and claimed in GSTR-3B. Reply is not acceptable as observation was on ITC of ₹ 39.09 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 statement.
- ii. Unreconciled turnover of ₹ 31.78 crore declared in Table 5R of GSTR-9C was noticed in case of M/s Revat Laboratories Private Limited GSTIN-09XXXXXXXXXX1ZT, under Sector 9 Lucknow, which was communicated to the Department and the Government (April 2023). The Department replied (June 2023) that by passing order under Section 73 of the UPGST Act, demand of ₹ 24.20 lakh for excess claim of ITC, penalty of ₹ 2.42 lakh and interest of ₹ 24.57 lakh has been created. The reply is not acceptable as basis of calculation of excess claim, penalty and interest was not related to ₹ 31.78 crore unreconciled turnover by the proper officer in its reply.
- iii. Audit observed that in case of taxpayer M/s Pidilite Industries Limited GSTIN-09XXXXXXXXXX1ZQ under Sector-1, Gautam Buddha Nagar, the ITC available as per GSTR 2A was ₹ 36.14 crore and the ITC availed

in table 4A (5) of GSTR-3B was ₹ 57.39 crore. This resulted in mismatch of ITC availed amounting to ₹ 21.25 crore which was communicated to the Government and the Department (April 2023). The Department replied (June 2023) that excess claimed ITC of ₹ 32104.00 has been deposited by the taxable person. Reply is not acceptable as Department has not given specific reply on difference of ITC of ₹ 21.25 crore claimed in GSTR-3B and ITC auto-populated in GSTR-2A.

- iv. Audit observed that in case of taxpayer M/s Hari Darshan Company GSTIN-09XXXXXXXXXX1ZT under Sector-4 Azamgarh, the ITC available as per GSTR 2A was ₹ 11.68 crore and the ITC availed in table 4A (5) of GSTR-3B was ₹ 15.37 crore. This resulted in mismatch of ITC availed amounting to ₹ 3.69 crore which was communicated to the Government and the Department (April 2023). The Department replied (June 2023) that notice in ASMT-10 under Section 61 was issued to the taxable person on 30 June 2021. In compliance taxable person had furnished reply on 09 July 2021 which was found convincing and verified from portal. Reply of the Department is not acceptable as audit objection was on difference of ITC of ₹ 3.69 crore between GSTR 2A and GSTR-3B which was not addressed in the reply.
- v. Audit observed that in case of taxpayer M/s Omar Distributors GSTIN-09XXXXXXXXXX1ZP under Sector-1 Kanpur, the ITC available as per GSTR 2A was ₹ 1.88 crore and the ITC availed in table 4A (5) of GSTR-3B was ₹ 3.80 crore. This resulted in mismatch of ITC availed amounting to ₹ 1.92 crore which was communicated to the Government and the Department (April 2023). The Department replied (June 2023) that ITC of ₹ 1.88 crore which was to be entered under inward supplies (Other than RCM) in column 6B of GSTR-9 was by mistake entered in column 6D of GSTR-9, ITC on inward supplies liable to reverse charge. Reply of the Department is not acceptable as audit objection was on difference of ITC of ₹ 1.92 crore between GSTR 2A and GSTR-3B which was not addressed in the reply.

(c) Data entry errors by taxpayers

The data entry errors constituted eight *per cent* (36 cases) of the total responses received and the Department's responses in these cases were accepted by Audit. These data entry errors did not have any revenue implication. Most of the data entry errors were related to RCM, ISD, turnover, taxable turnover and undischarged tax liability as detailed in **Appendix-VIII**.

Top five cases of data entry errors are featured in **Table 2.10**.

Table 2.10: Data entry errors by taxpayers

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	Dimension	Mismatch amount (₹ in crore)
1.	09XXXXXXXXXX1ZA	M/s Shreyas Enterprises	Gorakhpur Sector-9	Mismatch in turnover declared in Table 7G of GSTR-9C	68.26
2.	09XXXXXXXXXX1ZU	M/s Shri ji Timber Industries	Sector-1 Hapur	Undischarged tax liability	34.92
3.	09XXXXXXXXXX1ZM	M/s Meerut Vikash Pradhikaran	Meerut Sector-10	Mismatch in turnover declared in Table 5R of GSTR-9C	30.71
4.	09XXXXXXXXXX1Z1	M/s Amit Auto Sales	Basti Sector-2	Undischarged tax liability	18.26
5.	09XXXXXXXXXX1ZA	M/s Gajanan Enterprises	Lakhimpur Kheri, Sector-1	Mismatch in turnover declared in Table 5R of GSTR-9C	17.39

An illustrative case is brought out below:

A deviation amounting to ₹ 18.26 crore was identified as tax liability mismatch between GSTR-1 and GSTR-9 return of the taxpayer M/s Amit Auto Sales GSTIN-09XXXXXXXXXX1Z1, under Sector 2 Basti, and communicated to the Department. Department replied that due to typographical error, in GSTR-9 column 4 tax liability of CGST ₹ 10,14,31,025.93 & SGST ₹ 10,14,31,025.93 was entered instead of CGST ₹ 1,01,43,125.93 & SGST ₹ 1,01,43,125.93 on the outward supply of ₹ 7,26,14,502.00, which was paid by the taxpayer.

The system allowed for such data entry errors, which could have been avoided with proper validation controls.

(d) Action taken before issue of Audit Queries: As summarised in Table-6, the Department had already taken action in 13 cases, constituting three *per cent* of the 453 responses received. The top six zones which had proactively addressed the deviations/inconsistencies are indicated in **Table 2.11**.

Table 2.11: Action taken before query - Zone wise

Jurisdiction	Name of the sector	Action taken before Audit Query (No.)	Action taken before Audit Query* (₹ in crore)	Total number of cases in zone	Total responses received	Responses not received	Percentage of total cases (3/5*100)
1	2	3	4	5	6	7	8
Additional Commissioner Grade-I, Agra	JC (CC) Agra	01	3.41	15	15	0	13.33
	Sector 20 Agra	01	0.36				
Additional Commissioner Grade-I, Saharanpur	Sector 8 Saharanpur	01	10.06	08	08	0	12.50
Additional Commissioner Grade-I, Varanasi-II	Sector 2 Bhadohi	01	0.26	27	26	01	3.70
Additional Commissioner Grade-I, Gorakhpur	Sector 2 Mahrajganj	01	8.52	20	20	0	10
	Sector 1 Siddharthnagar	01	0.90				
Additional Commissioner Grade-I, Lucknow-II	Sector 16 Lucknow	01	205.43	37	36	01	2.70
Additional Commissioner Grade-I, Prayagraj	Sector 5 Prayagraj	01	0.36	15	15	0	13.33
	JC (CC) Prayagraj	01	0.56				
Total		09	229.86	122	120	02	7.38

* Including mismatch of turnover

Recommendation 4: The Department may consider introducing validation controls in GST Returns to curb data entry errors, enhance taxpayer compliance and facilitate better scrutiny.

2.6.3 Oversight on tax payments - 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. With finite level of resources, for an effective tax administration, to ensure compliance with law and collection of revenue, an efficient governance mechanism is essential. An IT driven compliance model enables maintaining a non-discretionary regime of governance on scale and facilitates a targeted approach to enforce compliance.

From an external audit perspective, Audit also focused on a data-driven risk-based approach. Thus, apart from identifying inconsistencies/deviations in GST returns through data analysis, a detailed audit of GST returns was also conducted as a part of this review. A risk-based sample of 80 taxpayers was selected for this part of the review. The methodology adopted was to initially conduct 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. Desk review was carried out in CAG field audit offices. Based on desk review results, detailed audit was conducted in Commercial Tax Department field formations by requisitioning corresponding granular records of taxpayers such as financial ledgers, invoices etc. through the respective field formations to identify causative factors of the identified risks and to evaluate compliance by taxpayers.

As brought out in the previous paragraphs detailed audit involved a desk review of GST returns and other basic records to identify risks and red flags, which were followed up by field audit to identify the extent of non-compliance by taxpayers and action taken by the Commercial Tax Department field formations. Non-compliance by taxpayers at various stages ultimately impacts the veracity of returns filed, utilisation of ITC and discharge of tax payments. The audit findings are therefore categorized under (a) Returns (b) Utilization of ITC and (c) Discharge of tax liability.

2.6.3.1 Scope limitation (partial production of records)

The details of partial production of records are summarized in the following paragraphs:

Partial production: 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. In nine cases, the Department did not produce the corresponding granular records such as the supplementary financial ledgers, auditor's report, schedule of Balance Sheet and Profit and Loss account etc. Due to partial production of records in these nine cases, Audit could not examine the causative factors for mismatches of ITC and tax liability intended to be checked on the basis of desk review. Audit requisitioned these granular records of the taxpayers through the respective Sectors. The details of partial production of records is summarized in **Table 2.12.**

Table 2.12: Cases of partial production

(₹ in crore)

Sl. No.	GSTIN	Name of the taxable person	Jurisdictional Sectors	List of records not produced	Mismatch Amount (ITC and Undischarged tax liability)
1.	09XXXXXXXXXX1ZU	M/s Ananda dairy	JC CC ST Meerut	Auditor's Report, Balance Sheet (B/S) and Profit and Loss Account (P/L), sundry debtors/creditors detail	14.44
2.	09XXXXXXXXXX1ZS	M/s Pan Realtors Private Ltd.	Sec 10 ST Noida	Auditor's Report in Form 3CD and Form 3CEB, Schedules of P/L & B/S, list of sundry creditors/debtors more than six months	29.13
3.	09XXXXXXXXXX2Z1	M/s Sunsorce Energy Pvt. Ltd	Sec 14 ST Noida	Auditor's Report in Form 3CD and Form 3CEB, List of sundry creditors/debtors	3.80
4.	09XXXXXXXXXX2ZQ	M/s Power Grid Corporation of India Ltd	JC CC ST Prayagraj	Form 3CD and Form 3CEB of Auditor's Report, list of sundry creditors/debtors more than six months	0.45
5.	09XXXXXXXXXXSZA	UP State Bridge Corporation Limited	JC CC-I ST Lucknow	Directors Report, Auditor's Report in Form 3CD and Form 3CEB, Schedule of P/L and B/S	5.88
6.	09XXXXXXXXXX1ZK	M/s LACDM Engineers	Sec 12 ST Lucknow	Director's Report, Auditor's Report in Form 3CD and Form 3CEB, complete B/S and P/L account with notes & schedule	0.03
7.	09XXXXXXXXXX1Z8	M/s Prathma Bank	Sec 1 ST Moradabad	Director's Report, Auditor's Report in Form 3CD and Form 3CEB, Schedule of P/L and B/S with notes on accounts.	10.40
8.	09XXXXXXXXXX1ZG	M/s Zila Sahkari Bank Limited	JC CC ST Moradabad	Director's Report	0.24
9.	09XXXXXXXXXX1ZB	M/s Gawar Constructions Limited	JC CC ST Muzaffarnagar	Auditor's Report in Form 3CD and Form 3CEB	0.13

The granular records were partially produced in 11 *per cent* of cases, as a result the identified risks relating to excess/irregular ITC availment and undischarged tax liability could not be examined in detail by Audit.

The matter was reported to the Government and the Department (in April 2023). The reply was awaited (January 2024).

2.6.3.2 Returns

The detailed audit of returns filed by a sample of 80 taxable persons disclosed that interest payments were not discharged by taxable persons and data errors existed in the returns, which are brought out below:

(a) Short/Non-payment of interest by taxable persons

Audit observed in 29 cases, constituting 36 *per cent* of the 80 cases audited, that taxable persons had either set off their tax liability belatedly or had erroneously utilised excess ITC credits which were paid back, but the interest payments amounting to ₹ 1.76 crore were not discharged (Appendix–IX).

The top five irregularities noticed in this category (**Table 2.13**) and illustrative cases are featured below.

Table 2.13: Top five cases of non-payment of interest

(₹ in crore)			
Sl. No.	GSTIN	Jurisdictional	Amount involved in deviation
1.	09XXXXXXXXXX1ZU	Sector 20 Lucknow	1.02
2.	09XXXXXXXXXX1ZR	Sector 16 ST Ghaziabad	0.17
3.	09XXXXXXXXXX1Z5	Sector 3 ST Noida	0.16
4.	09XXXXXXXXXX1Z8	Sec 1 ST Moradabad	0.09
5.	09XXXXXXXXXX1ZL	JC CC-II ST Kanpur	0.04

- i. Audit scrutinised the GSTR-9, GSTR-3B, GSTR-1, Electronic Cash Ledger and DRC-03 of M/s Rithwik Projects Private Limited, Lucknow GSTIN-09XXXXXXXXXX1ZU under Sector 20 Lucknow for the period 2017-18 and observed that taxable person has deposited tax of ₹ 7.79 crore only as against the admitted tax of ₹ 9.55 crore. Thus differential tax of ₹ 1.76 crore was short paid which was recoverable with interest.

On being pointed out in audit (in September 2022), the Department replied that the taxable person has deposited the due tax of ₹ 1.76 crore vide DRC-03 dated 24 March 2022 and 30 March 2022. Reply of the proper officer is not tenable as taxable person has discharged above tax liability by debiting electronic credit ledger for ₹ 30.89 lakh and by debiting electronic cash ledger for ₹ 1.45 crore. On the cash component of ₹ 1.45 crore, interest of ₹ 1.02 crore for the period 21.04.2018 to 24.03.2022 (1434 days) was chargeable which was not charged.

The matter was reported to the Government and the Department (April 2023). Department replied (June 2023) that notice in DRC-01 under Section 73 of the UPGST Act, 2017 has been issued.

- ii. M/s Prathama Bank GSTIN-09XXXXXXXXXX1Z8, under Sector 1 ST Moradabad had filed the GSTR-3B returns belatedly for the months of July, August, December 2017 and March 2018 between December 2017 and June 2018. However, interest liability amounting to ₹ 9.14 lakh on delayed payment of tax was not discharged.

The matter was reported to the Government and the Department (April 2023). The Department replied (June 2023) that interest of ₹ 2.24 lakh for the month of August 2017 has been deposited through DRC-03 on 19 May 2023, however for remaining months no reply was furnished.

(b) Data entry errors

Audit observed data entry mistakes by taxable persons while filing GST returns. The data entry errors in the returns were noticed in four cases, constituting five *per cent* of the audited cases, as detailed in **Appendix-X**. The errors were mainly in the areas like discrepancy between taxable values and tax liability in GSTR-1/GSTR-3B, discrepancy in CGST and SGST payments in GSTR-1/GSTR-3B, discrepancy in ITC availed and reversals between GSTR-3B and GSTR-9 etc. **An illustrative case is brought out below:**

M/s Panchsheel Realtech Private Limited GSTIN-09XXXXXXXXXX1ZC under Sector 9 ST Ghaziabad, had exhibited a mismatch of ₹ 5.91 crore in tax payment between GSTR-3B and GSTR-1. On this being pointed out (December 2022), the Department stated that the taxable person had inadvertently entered tax of SGST ₹ 3,28,45,546.00 and CGST ₹ 3,28,45,546.00 in Table 4 of GSTR-1 instead of actual tax amount of SGST ₹ 32,84,546.00 and CGST ₹ 32,84,546.00 for the month of December 2017 which was correctly shown in GSTR-3B. The reply was found acceptable.

2.6.3.3 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.

Section 16 and 17 of the UPGST Act prescribe the eligibility and conditions to avail ITC. Credit of CGST cannot be used for payment of SGST/ UTGST and credit of SGST / UTGST cannot be utilised for payment of CGST. Rule 36 to 45 of the UPGST Rules prescribes the procedures for availing and reversal of ITC.

Audit observed 57 cases of compliance deficiencies amounting to ₹ 92.77 crore out of 80 cases examined. The deficiencies were due to availing ITC irregularly, availing ineligible ITC, non or short reversal of ITC and excess availment of ITC on Input Service Distribution.

(a) Irregular availing of ITC

Section 16(2) of the Act prescribes the conditions for availing ITC. The pre-requisites for availing ITC are:

- Taxable person should be in possession of tax invoice or any other specified tax paying document
- Taxable person has received the goods or services
- Tax has actually been paid by the supplier
- Taxable person has furnished the return to avail the ITC
- The value of the goods or services along with the tax should have been paid to the supplier within 180 days from the date of issue of invoice.

Rule 36 of UPGST Rules prescribe the documentary requirements for claiming ITC. A tax payer can avail ITC based on (a) Invoice issued by a supplier of goods or services or both, (b) Invoice issued by recipient along with proof of payment of tax, (c) A debit note issued by supplier, (d) Bill of entry or similar document prescribed under Customs Act, (e) Revised invoice and (f) Document issued by Input Service Distributor. No ITC shall be availed beyond September of the following financial year to which invoice pertains or date of filing of annual return, whichever is earlier.

Further, in respect of Reverse Charge Mechanism⁴³ (RCM) as per Section 13(3) of the UPGST Act 2017, the time of supply of services under RCM is considered as earlier of (a) the date of payment as entered in the books of the recipient or the date on which the payment is debited in his bank account or (b) 60 days from the date of issue of invoice. Where it is not possible to determine the time of supply by the above means, the time of supply would be the date of entry in the books of account of the recipient of supply.

Audit observed compliance deficiency in one out of 80 cases where taxable person had availed irregular ITC of ₹ 4.12 lakh. The deficiency was mainly on account of excess claim of ITC.

In case of M/s Suvidha Infracon Pvt. Ltd GSTIN-09XXXXXXXXXX3ZI under Sector 9 ST Noida, on scrutiny of GSTR-9C and annual financial statement it was observed that taxable person had claimed ITC of ₹ 10.26 lakh against the other miscellaneous expenses of ₹ 34.13 lakh in GSTR-9C. Audit calculated the ITC for ₹ 6.14 lakh at the rate of 18 *per cent* which was

⁴³ Reverse Charge means the liability to pay tax is on the recipient of supply of goods or services instead of the supplier of such goods or services in respect of notified categories of supply.

admissible to the taxable person. Thus, taxable person had claimed excess ITC of ₹ 4.12 lakh which was required to be reversed.

The matter was reported to the Government and the Department (April 2023). The Department reply was awaited (January 2024).

(b) Non/Short reversal of ITC

Section 17(2) of the Act read with Rule 42 and 43 of the Rules states that where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies and partly for effecting exempt supplies, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies. Manner⁴⁴ of determination of input tax credit in respect of inputs or input services and reversal thereof has been specified in Rule 42 *ibid*.

Audit observed non-compliance in nine out of 80 cases where taxable persons had either not reversed or short reversed ITC of ₹ 7.80 crore due to incorrect application of Rule 42 and 43 (Appendix-XI).

The top five irregularities noticed in this category are shown in **Table 2.14**.

Table 2.14: Top five cases of non-reversal of ITC

(₹ in crore)			
Sl. No.	GSTIN	Jurisdictional office	Amount involved in deviation
1.	09XXXXXXXXXX1ZU	JC CC ST Meerut	5.00
2.	09XXXXXXXXXX1ZC	JC CC-II ST Lucknow	1.27
3.	09XXXXXXXXXX1ZF	JC CC Range-B ST Noida	0.91
4.	09XXXXXXXXXX1ZY	JC CC Range-A ST Noida	0.21
5.	09XXXXXXXXXX1Z8	Sec 1 ST Hardoi	0.20

⁴⁴ Common credit denoted as ‘C’ and calculated as - $C = T - (T1+T2+T3+T4)$

Where ‘T’ classified the total input tax involved on inputs and input services in a tax period, ‘T1’ classified the amount of input tax, out of ‘T’, attributable to inputs and input services intended used exclusively for the purposes other than business, ‘T2’ classified the amount of input tax, out of ‘T’, attributable to inputs and input services used exclusively for effecting exempt supplies, ‘T3’ classified the amount of input tax, out of ‘T’, in respect of inputs and input services on which credit is not available under sub-section (5) of section 17 and ‘T4’ classified the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies.

The amount of input tax credit attributable towards exempt supplies, be denoted as ‘D’ and calculated as - $D = (E \div F) \times C$ where, ‘E’ is the aggregate value of exempt supplies during the tax period, and ‘F’ is the total turnover in the State of the registered person during the tax period.

An illustrative case is featured below:

Audit examined the GSTR-I, GSTR-3B, credit and cash ledger of M/s Ananda Dairy Limited GSTIN-09XXXXXXXXXX1ZU under Joint Commissioner (Corporate Circle) Meerut and observed that taxable person had declared annual turnover of ₹ 961.83 crore in their returns out of which 73.50 per cent amounting to ₹ 706.99 crore was shown as exempt/nil rated supply. Taxable person had availed ITC of ₹ 12.61 crore and reversed ITC of ₹ 4.27 crore in proportion of exempt/nil supplies. As per audit ITC of 73.50 per cent amounting to ₹ 9.27 crore in proportion of exempt/nil supply was required to be reversed, but ITC of 33.86 per cent amounting to ₹ 4.27 crore only was reversed by the taxable person. This resulted in short reversal of ITC of ₹ 5.00 crore.

The matter was reported to the Government and the Department (April 2023). The Department replied (June 2023) that notice in ASMT-10 under Section 61 of the UPGST Act, 2017 has been issued to the taxable person.

(c) Mismatch in ITC

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

GSTR 2A is a purchase related dynamic tax return that is automatically generated for each taxable person by the GST portal. When a supplier files GSTR-1, the information is captured in GSTR-2A. It auto-populates the information of goods and services that have been purchased in a given month by the taxable person from the seller's GSTR-1. ITC availability as per GSTR-2A should match with the ITC availed by the taxable persons through monthly GSTR-3B and with the annual GSTR-9 including adjustments.

As per Section 61 of the UPGST Act, 2017 various returns filed by the taxable persons 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.

Audit examined the returns of 80 sampled taxable persons in 72 Sector offices and observed in 42 sectors that 44 taxable persons had availed ITC of ₹ 959.61 crore in GSTR-3B {Table 4A(5)-4B(2)+Table 8(C) of GSTR-9} whereas as per GSTR-2A they were eligible for ITC of ₹ 875.08 crore only. Thus there was an excess availment of ITC of ₹ 84.53 crore which was recoverable as per provisions of the UPGST Act, 2017.

The matter was reported to the Government and the Department (April 2023). The Department replied (June 2023) that in five cases recovery of ₹ 4.07 crore has been made, in six cases tax of ₹ 2.91 crore levied, penalty of ₹ 22.20 crore imposed in three cases, notice under Section 61/73/74 of UPGST Act, 2017 issued in 22 cases, in one case tax levied but taxable person filed appeal and in three cases scrutiny is under process. In four cases Department had taken action before commencement of audit (**Appendix-XII**).

An illustrative case is featured below:

Audit examined the returns GSTR-3B and 2A for the year 2017-18 of M/s Rithwik Projects Limited, GSTIN-09XXXXXXXXXX1ZU in Sector-20 Lucknow and found that the taxable person had claimed ITC of ₹7.93 crore in GSTR-3B whereas as per GSTR-2A he was eligible for ITC of ₹ 3.32 crore only. Thus there was an excess claim of ITC of ₹ 4.61 crore which was required to be recoverable from the taxable person.

The matter was reported to the Government and the Department (April 2023). The Department replied (June 2023) that DRC-01 on 26 May 2023 was issued to the taxable person. In compliance taxable person has deposited ₹ 3.54 crore. Remaining amount of ₹1.07 crore with applicable interest is yet to be deposited.

(ii) Excess availing of ITC under RCM

The short payment of tax under RCM was analysed by comparing the datasets pertaining to GSTR-3B and annual return GSTR-9 with the objective to check whether the tax has been discharged fully on the activities/transactions under RCM. In cases, where GSTR-9 was filed, the RCM payments in Table 4G was compared with ITC availed in Tables 6C, 6D and 6F. In cases, where GSTR-9 was not available, RCM payments in GSTR-3B Table 3.1(d) was compared with GSTR-3B Tables 4(A)(2) and 4A(3).

Audit examined the returns GSTR-3B, GSTR-9 and Electronic Cash Ledger of the 80 sampled taxable persons in 72 Sector offices and observed in three sectors that three taxable persons had claimed ITC of ₹ 55.39 lakh in GSTR-9/3B whereas tax paid in GSTR-3B was ₹ 15.96 lakh only. This resulted in excess availing of ITC of ₹ 39.43 lakh under RCM without payment of tax as detailed in **Table 2.15**.

Table 2.15: Excess availing of ITC under RCM

(₹ in lakh)

Sl. No.	GSTIN	Name of the sector	ITC availed on RCM{(in Table 6C, 6D & 6F of GSTR-9) & (in case of 3B-4A(2)+4A(3))}	Tax paid on RCM in GSTR-3B {Table 6.1 (B)}	Non-short payment of tax on RCM
1.	09XXXXXXXXXX1ZJ	Sec 23 ST Kanpur	2.90	1.93	0.97
2.	09XXXXXXXXXX1ZM	Sec 9 ST Lucknow	37.50	13.31	24.19
3.	09XXXXXXXXXX2ZG	Sec 2 ST Rampur	14.99	0.72	14.27
	Total		55.39	15.96	39.43

An illustrative case is featured below:

Audit examined the returns GSTR-3B and GSTR-9 of M/s J B Trading, GSTIN-09XXXXXXXXXX1ZM under Sector-9 Lucknow, for the year 2017-18 and observed that taxable person had claimed ITC of ₹ 37.50 lakh under RCM, whereas tax of ₹ 13.31 lakh only was paid against RCM (GSTR-3B, column 6.1.B). Thus an excess ITC of ₹ 24.19 lakh was claimed by taxable person without payment of tax.

The matter was reported to the Government and the Department (April 2023). The Department replied (June 2023) that notice in ASMT-10 has been issued.

2.6.3.4 Discharge of tax liability

The taxable event in case of GST is supply of goods and/or services. Section 9 of the UPGST Act is the charging section authorizing levy and collection of tax called Central/State Goods and Services Tax on all intra-State supplies of goods or services or both, except on supply of alcoholic liquor for human consumption, on value determined under section 15 of the Act *ibid* and at such rates not exceeding 20 *per cent* under each Act, i.e., UPGST Act and CGST Act. Section 5 of the IGST Act vests levy and collection of IGST on interstate supply of goods and services with Central Government with maximum rate of 40 *per cent*.

Under Section 8 of the Goods and Services Tax (Compensation to States) Act, 2017, a cess is levied on all inter-state and intra-state supply of such goods or services or both which are listed in the schedule of the said Act such as tobacco products, aerated drinks, cigarettes, vehicles etc. Section 9(4) of the UPGST Act and Sections 5(3) and 5(4) of the IGST Act provide for reverse charge levy on certain goods or services, wherein the recipient instead of supplier becomes liable to pay tax.

Audit observations are as follows:

(a) Exclusion of supplies

Section 7 of UPGST Act, 2017 defines supplies to include all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business. It also includes import of services for a consideration whether or not in the course or furtherance of business. This is an inclusive definition, main elements being (1) supply should be of goods or services, (2) supply has to be made for a consideration, (3) supply has to be made in the course or furtherance of business, (4) supply should be made by a taxable person, (5) supply should be a taxable supply, and (6) supply should be made within the taxable territory. Schedule I specifies certain activities which even made without a consideration shall be treated as supply. Schedule II specifies treatment of certain activities or

transactions as either supply of goods or supply of services. Section 8 of UPGST Act 2017 deals with composition and mixed supplies.

During scrutiny of returns, Profit and Loss account and assessment order of Value Added Tax (VAT) period of taxable person M/S Newtech Shelters Pvt Ltd, Ghaziabad GSTIN-09XXXXXXXXXX1ZL in Sector 11 ST Ghaziabad for the year 2017-18, it was found that taxable person had neither declared any turnover of supply nor any tax liability in his GSTR-3Bs. However, in Profit and Loss account for the year 2017-18 taxable person had shown ₹ 1.52 crore in the head revenue from operations. Further, on examination of assessment order of year 2017-18 (VAT) it was found that turnover of supply was assessed for ₹ 65.45 lakh. Hence, differential turnover of supply of ₹ 86.17 lakh was not declared by taxable person in GST regime resulting in non-levy of tax of ₹ 4.31 lakh at the rate of five *per cent* on supply of turnover of ₹ 86.17 lakh.

The matter was reported to the Government and the Department (April 2023). The reply was awaited (January 2024).

(b) Tax payment under Reverse Charge Mechanism

As per the provisions of Section 9(3) of UPGST Act, 2017 and Section 5(3) of IGST Act, 2017, the Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

Audit observed compliance deficiencies in two out of 80 cases, amounting to ₹ 4.17 crore, due to taxable persons incorrectly discharging tax liability under Reverse Charge Mechanism leading to short levy of tax.

The irregularities noticed are featured in **Table 2.16** below:

Table 2.16: Two cases under RCM

(₹ in crore)

Sl. No.	GSTIN	Jurisdictional office	ITC availed on RCM{(in Table 6C, 6D & 6F of GSTR-9) & (in case of 3B-4A(2)+4A(3))}	Tax paid on RCM {(in GSTR9 Table 4G) and (in case of GSTR-3B Table 3.1(d))}	Non-short payment of tax on RCM
1.	09XXXXXXXXXX1ZO	JC CC ST Ayodhya	3.77	0	3.77
2.	09XXXXXXXXXX1ZN	Sec 16 ST Kanpur	0.40	0	0.40
	Total		4.17	0	4.17

An illustrative case is featured below:

Scrutiny of Annual return GSTR-9 and Electronic Cash Ledger, of M/s Gupta Traders GSTIN-09XXXXXXXXXX1ZO under Joint Commissioner (Corporate Circle) ST Ayodhya, revealed short payment of tax under RCM. The tax payable under RCM as per Table 4G⁴⁵ of GSTR-9 was ₹ 3.77 crore whereas in Electronic Cash Ledger no debit entry was made for tax payment against RCM for the year 2017-18. Thus tax of ₹ 3.77 crore in cash was not paid against RCM liability. No action was initiated by the Sector (October 2022).

The matter was reported to the Government and the Department (April 2023). The Department replied (June 2023) that notice in ASMT-10 under Section 61 of UPGST Act, 2017 has been issued to the taxable persons.

(c) Other observations

Audit also noticed 33 inconsistencies/mismatch in tax liability and non-imposition of penalty cases amounting to ₹ 67.32 crore, which are featured below:

(i) Mismatch of tax liability admitted in GSTR-1/GSTR-9 and tax paid shown in GSTR-9

In order to analyse the undischarged tax liability, relevant data of GSTR-1, GSTR-9 for the year 2017-18 and the tax payable in these returns was compared with the tax paid in GSTR-9. Greater tax liability between GSTR-1 and GSTR-9 was taken into consideration. The amendments and advance adjustments declared in GSTR-1 and GSTR-9 were also considered for this purpose.

Audit examined the returns of 80 sampled taxable persons registered in 72 sector offices and observed in 21 sectors⁴⁶ that 23 registered persons had total tax liability of ₹ 1,806.95 crore as per GSTR-1 or GSTR-9 (whichever is greater) whereas actual tax paid was ₹ 1,746.16 crore as per (Table 9 +Table 14-Table 4G) of GSTR-9. Thus taxable persons exhibited high value deviations, with potential short payment of tax of ₹ 60.79 crore which was recoverable as per provisions of UPGST Act, 2017.

The matter was reported to the Government and the Department (April 2023). The Department replied (June 2023) that recovery of ₹ 22.16 lakh has been made of in two cases, in one case tax of ₹ 13.96 lakh through DRC-07 has been levied, in one case tax of ₹ 8.45 crore has been levied but taxable person has filed appeal, in three cases action was under process and in 14 cases notice

⁴⁵ Table 4G of the Annual return GSTR-9 captured the tax payment under RCM for the entire year.

⁴⁶ Sec 4 ST Basti, Sec 3 Chandauli, Sec 6, 10 & 17 ST Ghaziabad, Sec 16 & 23 ST Kanpur, JC CC-I ST Lucknow, JC CC-II ST Lucknow, Sec 9, 12 & 22 ST Lucknow, Kosikalan ST Mathura, Sec 11 ST Meerut, JC CC Range-A ST Noida, JC CC-Range-B ST Noida, Sec 5, 9, & 14 ST Noida, Sec-1 Raebareilly, Sec 1 ST Unnao.

under Section 61/73/74 of UPGST Act, 2017 issued. In one case, Department has taken action before commencement of audit and in one case, reply not found convincing (**Appendix-XIII**).

An illustrative case is featured below:

During scrutiny of returns GSTR-3B and GSTR-9 for the year 2017-18 of M/s Bhartiya Bhaiyo Ki Dukan, GSTIN-09XXXXXXXXXX1Z9, Sec 4 ST Basti, it was found that taxable person had tax liability for ₹ 21.47 lakh as per GSTR-1 and tax liability as per GSTR-9 for ₹ 37.96 lakh whereas it paid tax of ₹ 21.47 lakh as per GSTR-9. Thus tax liability of ₹ 16.48 lakh as per GSTR-9 was not paid.

The matter was reported to the Government and the Department (April 2023). The Department replied that in compliance of audit objection tax of ₹ 17.16 lakh has been deposited by the taxable person vide DRC-03 dated 03 November 2022 and 01 May 2023.

(ii) Mismatch of tax liability between GSTR-1 and tax paid shown in GSTR-3B

In order to analyse the undischarged tax liability, relevant data of GSTR-1 and GSTR-3B for the year 2017-18 and the tax payable in these returns was compared with the tax paid declared in GSTR-3B. The amendments and advance adjustments declared in GSTR-1 and 3B were also considered for this purpose.

Audit examined the returns of the 80 sampled taxable persons registered in 72 sector offices and observed in nine sectors⁴⁷ that nine taxable persons had total tax liability of ₹ 17.45 crore as per GSTR-1 whereas actual tax paid as per GSTR-3B was ₹ 10.99 crore. Thus taxable persons exhibited high value deviations, with potential short payment of tax of ₹ 6.46 crore which was recoverable as per provisions of UPGST Act, 2017 (**Appendix-XIV**).

The matter was reported to the Government and the Department (April 2023). The Department replied (June 2023) that recovery of ₹ 7.30 lakh has been made in two cases, in one case tax of ₹ 18.65 lakh levied through DRC-07, penalty of ₹ 5.93 crore imposed in two cases under Section 122 (1)(ii)⁴⁸, notice issued in four cases under Section 73/74 of UPGST Act, 2017.

⁴⁷ Sec 1 ST Ballia, Sec 3 ST Gautam Buddha Nagar, Sec 4 ST Ghaziabad, Sec 2 ST Hardoi, Sec 2 ST Lucknow, Sec 6 ST Lucknow, Sec 16 ST Lucknow, Sec 2 ST Muzaffarnagar and Sec 1 ST Siddharth Nagar.

⁴⁸ Section 122. Penalty for certain offences.- (1) Where a taxable person who issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act or the rules made thereunder, he shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.

(iii) Non-imposition of penalty for non-deposit of admitted tax

As per provisions of the Section 73 of UPGST Act, 2017, where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten *per cent* of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

Audit scrutinised the GSTR-3B, GSTR-1, Cash Ledger and Credit Ledger of M/s Gorra Specialities Ltd., Kosikalan GSTIN-09XXXXXXXXXX1ZD for the months of July 2017 to March 2018 and observed that taxable person has admitted tax liability of ₹ 65.99 lakh in GSTR1 out of which ₹ 75,990.00 was cleared through ITC in the month of November 2017. Rest of the tax ₹ 65.23⁴⁹ lakh was neither paid in cash nor adjusted through ITC. Therefore, penalty of ₹ 6.52 lakh impossible as per aforesaid provisions of the Act was not imposed.

The matter was reported to the Government and the Department (April 2023). The Department replied (June 2023) that notice in ASMT-10 under Section 61 of UPGST Act, 2017 has been issued to the taxable person.

Recommendation 5: The Department may initiate remedial action for all the compliance deviations brought out in this report before they get time barred.

2.7 Inadequacy of manpower

For efficient functioning of the Department, proper manpower planning to meet its objectives and its proper deployment is necessary.

The sanction and working strength of Commercial Taxes Department in respect of adjudicating authority (Deputy Commissioner, Assistant Commissioner, Commercial Taxes Officer) and other supporting staff (Administrative Officer, Principal Assistant, Ledger Keeper, Junior Assistant etc.) during the years 2017-18 to 2020-21 is given in **Table 2.17**.

⁴⁹ Observation on mismatch of tax liability of ₹ 65.23 lakh added under caption "Mismatch of tax liability in GSTR-1/GSTR-9 and tax paid shown in GSTR-9."

Table 2.17: Inadequacy of manpower

Year	Name of the posts	Number of sanctioned posts	Actual strength	Number of vacant posts	Percentage of vacant posts
2017-18	Adjudicating authority	3,108	2,464	644	20.72%
	Supporting staff	13,906	7,697	6,209	44.64%
2018-19	Adjudicating authority	3,108	2,466	642	20.66%
	Supporting staff	13,904	6,745	7,159	51.48%
2019-20	Adjudicating authority	3,108	2,519	589	18.95%
	Supporting staff	13,903	6,785	7,118	51.19%
2020-21	Adjudicating authority	3,108	2,464	644	20.72%
	Supporting staff	13,903	6,442	7,461	53.66%

Source: Information provided by the Commercial Taxes Department.

The above table shows that during 2017-18 to 2020-21, the vacant posts in respect of Adjudicating authority ranged between 18.95 to 20.72 *per cent*. Further, the vacant posts in respect of supporting staff ranged between 44.64 to 53.66 *per cent*. Absence of adequate manpower has impacted the working efficiency of the Department which is evident in the slow pace of scrutiny or returns, lack of action in cases of cancellation of registrations, etc.

Audit also noticed that adjudicating authorities were given BOWEB access from 1 July 2017 while supporting staff was allowed access only from October 2022. From this it is evident that staff was not involved in the related aspect of GST work during July 2017 to September 2022.

The matter was reported to the Government and the Department (April 2023). The Department replied (June 2023) that the issue of filling the vacancies is raised with the Government from time to time.

2.8 Internal audit not initiated

Internal Audit of an organisation is a vital component of the internal control mechanism. It enables the organisation to assure itself that the prescribed systems are functioning reasonably well.

On being inquired about the number of units⁵⁰ planned, number of units covered, number of units audited outside the planned and number of nil reports related to internal audit, the Department replied (June 2023) that the 'Model All India GST Audit Manual 2023' has been introduced in March 2023 and internal audit has now been started as per provisions of the manual.

⁵⁰ Assessment sectors, Deputy Commissioner Administration, Mobile Squad unit etc.

2.9 Conclusion

The Compliance Audit on Department Oversight on GST Payments and Return Filing was undertaken in the context of varying trend of return filing and continued data inconsistencies with an objective of assessing the adequacy of the system in monitoring return filing and tax payments, extent of compliance and other departmental oversight functions.

This 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 2017-18. The audit entailed assessing the oversight functions of State Jurisdictional formation at two levels, at the data level through global data queries and at the functional level with a deeper detailed audit both of the Sectors/Zones and of the GST returns, which involved accessing taxpayer records. The audit sample therefore comprised 20 Zones, 462 high value inconsistencies across 15 parameters selected through global queries and 80 taxpayers selected on risk assessment for detailed audit of GST returns for the year 2017-18.

A review of the 10 Sectors disclosed that Sectors' compliance to essential oversight functions, such as monitoring of returns filing, scrutiny of returns, audit, taxpayer compliance and cancellation of registration, was inadequate.

In limited audit relatively higher rates of deviations were noticed in risk parameters such as Mismatch of ITC availed between Annual returns and Books of accounts, Mismatch in turnover declared in GSTR-9C Table 5R, Mismatch in tax paid between books of accounts and returns and short/non-payment of interest etc.

Detailed audit of GST returns also suggested significant non-compliance. Certain essential records such as financial statements, directors report etc., were not produced in nine cases, which resulted in scope limitation. The main deficiencies noticed were availing of irregular ITC, non-imposition of penalty for not deposit of tax, non-charging of interest and incorrect discharge of tax under RCM.

Considering the compliance deficiencies, pointed out in this chapter the Department needs to reinforce the institutional mechanism in the Sectors to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

2.10 Summary of recommendations

The recommendations are as follows:

- 1. The Department may complete the proceeding within the prescribed timelines for scrutiny of the returns.**
- 2. As the GST is self-assessed tax regime and audit is one of the main tools for ensuring compliance by the taxpayers, the Department needs to take prompt steps to undertake the remaining audits so that timely action could be initiated against the defaulters and recoveries could be effected so as to plug the revenue leakage. The Department may also ensure timely recovery of dues pointed out in audit.**
- 3. The Department may instruct its field formations to maintain information and take timely action on oversight functions and to share the same with audit.**
- 4. The Department may consider introducing validation controls in GST Returns to curb data entry errors, enhance taxpayer compliance and facilitate better scrutiny.**
- 5. The Department may initiate remedial action for all the compliance deviations brought out in this report before they get time barred.**

CHAPTER-III

STAMPS AND REGISTRATION FEES

CHAPTER-III: STAMPS AND REGISTRATION FEES

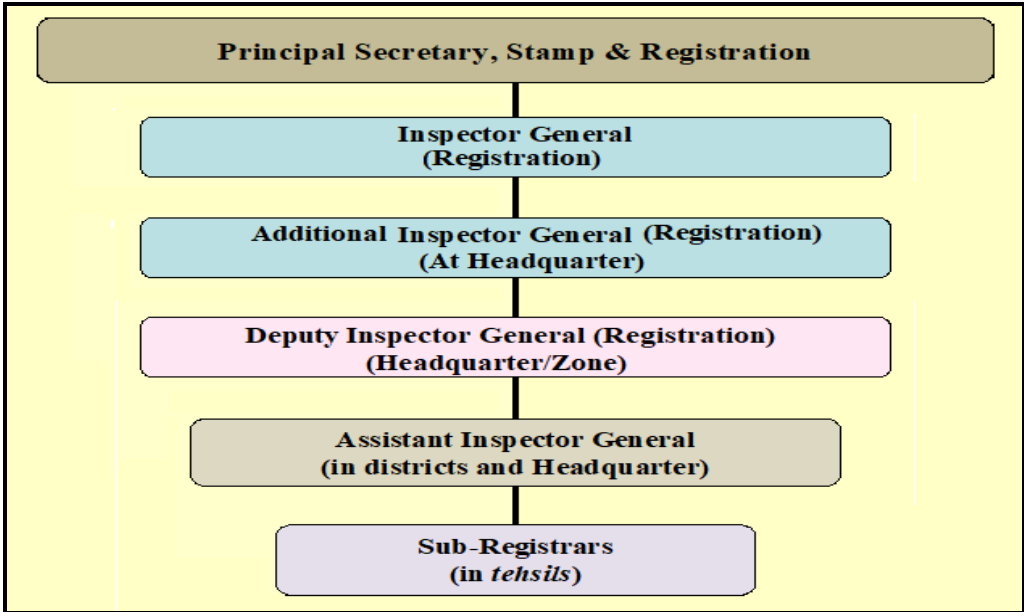
3.1 Tax administration

The levy and collection of stamp duty and registration fees in the State is governed by the Indian Stamp Act, 1899 (IS Act), the Registration Act, 1908 and the rules framed thereunder as applicable in Uttar Pradesh. Stamp duty and registration fees are levied on the execution of instruments at the prescribed rates fixed under the above Acts. Such duties are paid by executors of instruments by using impressed stamp paper or e-stamp. The Registration Act, 1908 and rules made thereunder by the State Government, broadly outline the system of assessment and collection of registration fees. Valuation of properties is decided as per the circle rates fixed by the Collector of the district as per the provisions of the Uttar Pradesh Stamp (Valuation of Property) Rules, 1997. The Sub-Registrar or the Registering Authority examines the documents presented before them to see that they have been presented within the time allowed and that the instruments have been properly stamped as required under the IS Act, 1899.

3.2 Organisational Set-up

The determination of policy, monitoring and control at the Government level is carried out by the Principal Secretary, Stamps and Registration. The Inspector General, Registration (IGR) is the head of the Stamps and Registration Department. He/she is empowered with the task of superintendence and administration of the registration work. The IG is assisted by four Additional Inspectors General at headquarter level, 23 Deputy Inspectors General (DIsG) at headquarter/Zonal level, 92 Assistant Inspectors General (AIsG) at the district/headquarters level and 372 Sub-Registrars (SRs) at the *tehsil* level. The organisational setup is described below in **Chart-3.1**.

Chart 3.1-Organisational setup



3.3 Results of Audit

During the year 2022-23, audit test-checked records at the office of the Inspector General of Stamps and Registration Department and 64 Sub-Registrar Offices (SROs) out of 438 auditable units (15 per cent) of the Stamps and Registration Department. Compliance Audit was conducted in 65 Units. Audit noticed deficiencies and irregularities amounting to ₹ 149.11 crore in 316 cases, as detailed in the **Table-3.1**.

Table-3.1

Sl. No.	Categories	Number of cases	Amount (₹ in crore)
1.	Short levy of stamp duty and registration fees due to undervaluation of properties	204	24.02
2.	Short levy of stamp duty and registration fees due to misclassification of documents	34	11.78
3.	Other irregularities ¹	78	113.31
Total		316	149.11

3.4 Stamp duty and additional stamp duty short/not levied on mortgage deeds

Stamp duty and additional stamp duty amounting to ₹ 2.57 crore was short/not levied on mortgage deeds due to non-compliance with the provisions of Indian Stamp Act, 1899 and Uttar Pradesh Urban Planning and Development Act, 1973.

Stamp duty on mortgage deeds (without possession) is leviable under Article 40 of Schedule 1B of the Indian Stamp (IS) Act, 1899. Vide notification² dated 25 May 2001, the State Government remitted the stamp duty chargeable³ on instruments of mortgage to the extent of amount of stamp duty that exceeds ₹ five lakh. Vide a subsequent notification⁴ dated 10 July 2008, in partial modification of the earlier notification, the Government remitted the stamp duty chargeable (on any instrument of mortgage without possession), to the extent of the amount that exceeds the amount of duty calculated at the rate of five for every one thousand (0.5 per cent) rupees or part thereof on the amount secured by such deeds without any mention of the limit of ₹ five lakh.

¹ Short levy of stamp duty and registration fee due to violation of Section 27 of the Indian Stamp Act, 1899, revenue target had not achieved and revised assessment list of Gata Number of road and population was not be made part of the rate list etc.

² Notification No. Ka. Ni. -5-3139/II-2001-500 (121)/2000 TC dated May 25, 2001.

³ Clauses (b) and (c) of Article 40 of Schedule 1B.

⁴ Notification No. Ka. Ni. -5-2758/XI-2008-500-(159)-2006 Lucknow dated July 10, 2008.

Further, the Uttar Pradesh Urban Planning and Development Act, 1973⁵ (UPUPD Act, 1973) stipulates that the duty imposed by the IS Act, 1899 on any deed of transfer of immovable property shall, in case of an immovable property situated within a development area, be increased by two *per cent* on the amount or value of the consideration with reference to which the duty is calculated under the said Act.

Audit test-checked (August 2022) 480 mortgage deeds (out of total 50,995 registered documents) registered during the period from August 2021 to July 2022 in the office of the Sub Registrar, Sarojini Nagar, Lucknow and noticed that four mortgage deeds (without possession) having secured amount more than ₹ 10 crore, were executed and registered as documents for securing the repayment of loan/timely completion of the projects. In view of the provision of the above mentioned Acts and notifications issued thereunder regarding the mortgage deeds (without possession), stamp duty and additional stamp duty were to be calculated at the rate of 0.5 *per cent* and two *per cent* respectively on the amount secured by such deeds.

However, in these deeds, stamp duty and additional stamp duty had been limited to ₹ five lakh by applying the old notification dated 25 May 2001. This was not correct in view of the modified notification dated 10 July 2008, which provides for levy of stamp duty at the rate of 0.5 *per cent* without any mention of the limit of ₹ five lakh. Further, additional stamp duty leviable under the authority of UPUPD Act, 1973 was not to be remitted/reduced under provisions of IS Act, 1899. Thus, the Sub Registrar Office failed to comply with the provisions of Acts and notification dated 10 July 2008. This resulted in short levy of stamp duty and not levy of additional stamp duty amounting to ₹ 2.57 crore as shown in **Appendix-XV**.

Audit reported the matter to the Department (January 2023). Their reply was awaited (January 2024).

3.5 Short Levy of stamp duty and registration fee due to violation of Section 27 of the Indian Stamp Act, 1899

Full/correct particulars of the lands in the documents presented for registration was not declared which resulted in short levy of stamp duty and registration fee amounting to ₹ 2.28 crore.

Section 27 of the Indian Stamp (IS) Act, 1899 specifically provides that "the consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein" which means that all the facts affecting the valuation of the property i.e. nature of land (agricultural/residential/commercial), construction, distance from road, etc.,

⁵ Clause (1) of Section 39.

are required to be mentioned truthfully in the instrument by the executants. Stamp duty on a deed of conveyance is chargeable either on the value of the consideration, as set forth therein or the market value of the immovable property, which is higher. As per Guidelines dated 5 June 2003 issued by the Inspector General of Registration (IGR), registration of plots in the same *Gata*⁶ number with levy of stamp duty at different rates i.e. residential and agricultural rates was declared wrong. As per the Circular dated 27 November 2018 issued by the IGR, the authority of fixing market value and imposing the short stamp duty vests in Collector Stamp as per valuation of property. Collector Stamp shall check the market value keeping in view the potentiality of transferred property with reference to date of execution of deed at the time of determining the market value.

Audit test-checked (between August 2022 and November 2022) the records for the period (March 2017 to September 2022) of nine Sub Registrar Offices (SROs)⁷. It was noticed in these nine SROs that 40 sale deeds (Out of 23,305 test checked) mentioned the land under sale as away from main road and *Abadi*, existence of agricultural activity in radius of 200 meters and purpose of purchase of land as farming. Further, scrutiny of the other sale deeds registered in respective SROs revealed that in same *Araji* numbers shown in questioned⁸ deeds, residential plots were sold before and after the registration of questioned sale deeds. In some cases, there were houses and plots in the same *Araji* number. These facts indicated that the executants had concealed the facts for evasion of tax, which is violation of Section 27 of IS Act, 1899.

Though, the documents are registered in on-line mode through the *PRERNA* software, the registering authorities failed to utilize the facility available in the system to determine the potentiality of land presented for registration vis-a vis sale deeds executed in the same *Araji* number. This resulted in short levy of stamp duty and registration fees amounting to ₹ 2.28 crore, as shown in **Appendix-XVI**.

Audit reported the matter to the Department (January 2023 to March 2023). In two cases of Sub Registrar Pindra, Varanasi, and in seven cases of Sub Registrar, Ballia, the Department accepted (May 2023 and July 2023 respectively) the audit observation and filed stamp suit in the Court of District Magistrate, Varanasi and Ballia respectively. In the remaining 31 cases, no reply was furnished by the Department (January 2024).

⁶ Araji/Khasra/Gata indicate the particular number of a land holding in a locality.

⁷ SR Sadar IV Lucknow, Sarojini Nagar Lucknow, Pindra Varanasi, Sadar Mau, Sadar Chandauli, Sadar Ballia, Sadar Karchhana Prayagrah, Sadar-III Aligarh, Sadar Greater Noida, G.B. Nagar.

⁸ Questioned deeds are deeds on which short levy of stamp duty and registration fee has been pointed out. These deeds have been mentioned in bold in Appendix-XVI of the paragraph.

CHAPTER-IV
MINING RECEIPTS

CHAPTER-IV: MINING RECEIPTS

4.1 Tax administration

The levy and collection of receipts from mining activities in the State is governed by the Mines and Minerals (Development and Regulation) (MMDR) Act, 1957, the Mineral Concession Rules, 1960 and the Uttar Pradesh Minor Mineral Concession (UPMMC) Rules, 1963. The Principal Secretary, Geology and Mining, Uttar Pradesh is the administrative head of the Department at the Government level. The overall control and direction of the Geology and Mining Department (Department) is vested with the Director, Geology and Mining, Uttar Pradesh, Lucknow. At Headquarters, the Director, Geology and Mining is assisted by two Joint Directors who are further assisted by Chief Mining Officer. At district level, the District Mines Officer (DMO) is responsible for determining royalty, dead rent, and permit fee, etc., due and payable. Additional District Magistrate (Finance & Revenue) is in charge of collection and accounting of mining receipts under the overall administrative control of the District Collector.

4.2 Results of audit

During the year 2022-23, test-check of records of 33 Units out of 80 of Geology and Mining, Uttar Pradesh, revealed instances of royalty short/not realised and other irregularities involving ₹ 249.41 crore in 6,188 cases as detailed in **Table-4.1**.

Table-4.1

Sl. No.	Categories	Number of cases	Amount (₹ in crore)
1	Royalty not realised	1,825	63.53
2	Price of minerals not recovered	176	6.75
3	Short levy of stamp duty on lease deeds	42	8.65
4	Penalty not imposed	105	20.50
5	Other irregularities ¹	4,040	149.98
Total		6,188	249.41

¹ Loss of revenue due to non-verification of M.M.-11 forms by the working agencies from the Geology and Mining Department, contribution to District Mineral Foundation Trust (DMFT) from licensees/ lessees, loss of revenue due to non-levy of interest and non-recovery of amount from defaulters.

4.3 Short levy of stamp duty and registration fees on mining lease deeds

Contribution payable to the District Mineral Foundation Trust (DMFT) and/or total amount of royalty was not included in the consideration of four mining lease deeds which resulted in short levy of stamp duty of ₹ 95.09 lakh and registration fees of ₹ 31.95 lakh.

Royalty and contribution payable to DMFT (an amount equivalent to 10 *per cent* of royalty) are consideration paid by lessees for grant of mining leases. Stamp duty and registration fees² are leviable on mining lease deeds.

Article 35 (b) (i) of Schedule I-B of the Indian Stamp Act, 1899 (IS Act) stipulates that where lease for a term not exceeding thirty years has been granted for a fine or premium, or for money advanced and where no rent is reserved, the stamp duty chargeable should be the same as a conveyance for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease. Stamp duty on such lease deeds was chargeable at the rate of two/four³ *per cent* of the consideration. In addition, Explanation (I) of Article 35 states that when a lessee undertakes to pay recurring charge, such as the Government revenue, the landlord's share of cess or the owner's share of municipal rates or taxes, which by law, is recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

Audit noticed (May 2022) in four mining lease deeds executed between June 2018 and November 2021 for a period of five years in DMO, Ghaziabad that contribution payable to the DMFT was not included in consideration for charging the stamp duty and registration fee. It was further observed that in two out of these four cases, only partial amount of royalty was included in the consideration. Stamp duty and registration fee of ₹ 4.35 crore was charged on the consideration of ₹ 122.57 crore in these lease deeds against stamp duty and registration fee of ₹ 5.62 crore chargeable on the consideration of ₹ 174.99 crore. Thus, the Government was deprived of revenue due to short levy of stamp duty of ₹ 95.09 lakh and registration fee of ₹ 31.95 lakh (Appendix-XVII).

The matter was reported to the Government (November 2022). Their reply is awaited (January 2024).

² Registration fee of ₹ 20,000 was payable upto 12.02.2020. From 13.02.2020, registration fee at the rate of one *per cent* of consideration amount was payable.

³ In the case of an immovable property situated within a development area.

4.4 Contribution to District Mineral Foundation Trust not deposited by lease holders

Contribution of ₹ 2.27 crore payable to the District Mineral Foundation Trust (DMFT) was not deposited by two lease holders.

Government of Uttar Pradesh notified⁴ (May 2017) Uttar Pradesh District Mineral Foundation Trust Rules, 2017 which was deemed to be applicable from 12 January 2015. As per Rule 10(2) of Uttar Pradesh District Mineral Foundation Trust Rules, 2017, in case of minor mineral the holder of every mineral concession/ permit shall in addition to the royalty, pay to the Trust of the District in which the mining operations are carried on, an amount which is equivalent to 10 *per cent* of royalty or as may be prescribed by the State Government from time to time. The notification further provisions that concerned mining officer shall be responsible for collection of trust fund and shall deposit the same in Trust account opened in any scheduled bank as decided by the Trust.

Audit test-checked (May and December 2022) the records⁵ of all five mining lease deeds in DMO, Ghaziabad and noticed that two out five lease holders had not deposited an amount of ₹ 2.27 crore in the DMFT account due since start of the lease deeds (October 2020/November 2021) till December 2022, as detailed in **Appendix-XVIII**.

The matter was reported to the Department (March 2023). The Department in its reply (May 2023) accepted the audit observation and stated that notices have been issued to both lease holders for recovery of DFMT amount. No further response has been received from the Department (January 2024).

⁴ Vide notification no. 866/86-2017-132/2016 dated 15.05.2017.

⁵ Lease deed files and challans.

CHAPTER-V
OTHER TAX RECEIPTS

CHAPTER-V: OTHER TAX RECEIPTS

TAXES ON VEHICLES, GOODS AND PASSENGERS

5.1 Tax administration

The levy and collection of motor vehicles tax and fee in the State is governed under the Motor Vehicles (MV) Act, 1988, the Central Motor Vehicles (CMV) Rules, 1989, the Uttar Pradesh Motor Vehicles Taxation (UPMVT) Act, 1997, the Uttar Pradesh Motor Vehicles Taxation (UPMVT) Rules, 1998, the Carriage by Road (CBR) Act, 2007, the Carriage by Road (CBR) Rules, 2011 and various Notifications, Circulars and Government Orders (GOs) issued by the Government and the Department from time to time.

The Principal Secretary, Transport, Uttar Pradesh is the administrative head at the Government level. The entire process of assessment and collection of taxes and fee is administered and monitored by the Transport Commissioner (TC), Uttar Pradesh, who is assisted by five Additional Transport Commissioners at the Headquarters.

There are six¹ Deputy Transport Commissioners (DTCs), 19 Regional Transport Officers² (RTOs) and 75 Assistant Regional Transport Officers (ARTOs) (Administration) in the field. RTOs perform the overall work of issue and control of permits of transport vehicles. The ARTOs perform the work of assessment, levy of taxes and fee regarding both transport vehicles and other than transport vehicles. Respective RTOs are responsible for the overall administration of the Sub-Regional Transport Offices.

There are 114 Enforcement squads in the State, each consisting of one ARTO (Enforcement), one supervisor and three Enforcement constables. These are attached to the Headquarters and deployed at the district level.

FOR VEHICLES: The Department is using Vahan application for registration/renewal of registration of vehicles, transfer of ownership, change of address, issue of NOC certificate, issue/renewal of fitness certificate, issue/renewal of all types of permit and collection of taxes and penalty. Implementation of Vahan-1.0 application started in October 2006 and was completed by August 2013 in all the districts of Uttar Pradesh. The Department implemented latest version of Vahan *viz.* Vahan 4.0 in all its offices during January 2016 and February 2019. It is a web based system.

FOR DRIVING LICENCES: The Department is using Sarathi application for issue of learning driving licence and issue/renewal of permanent driving licence and for collection of fees and penalty. Implementation of Sarathi-2.0

¹ Agra, Bareilly, Kanpur Nagar, Lucknow, Meerut and Varanasi.

² Agra, Aligarh, Azamgarh, Banda, Bareilly, Basti, Faizabad, Ghaziabad, Gonda, Gorakhpur, Jhansi, Kanpur Nagar, Lucknow, Meerut, Mirzapur, Moradabad, Prayagraj, Saharanpur and Varanasi.

application started in June 2011 and was completed by April 2013 in all the districts of Uttar Pradesh. The Department implemented latest version of Sarathi viz. Sarathi 4.0 in all its offices during October 2016 and May 2018. It is also a web based system.

FOR ENFORCEMENT: E-Challans App is an integrated enforcement solution to manage traffic violations through an Android based mobile app and back-end web application for use by the Transport Enforcement wing and traffic police. Field offices are using this App for issue of challan and settlement of compounding fee. This is in operation since June 2017.

5.2 Results of audit

During the year 2022-23, test-check of records in 29 units³ out of 83 auditable units of the Transport Department revealed instances of tax/penalty/additional tax, fitness fee short/not realised and other irregularities involving ₹ 753.97 crore in 76,645 cases, as shown in **Table-5.1**.

Table-5.1

Sl. No.	Categories	Number of cases	Amount (₹ in crore)
1	Short realisation of tax/additional tax	29,340	319.18
2	Vehicle plying without certificate of fitness	26,384	19.62
3	Recovery not done against issued Recovery Certificates	8,621	28.20
4	Non-realisation of Penalty from UPSRTC buses	2,144	8.94
5	Other irregularities ⁴	10,156	378.03
Total		76,645	753.97

5.3 Penalty not imposed on delayed payment of additional tax by UPSRTC buses

Penalty of ₹ 6.43 crore was not imposed on 985 UPSRTC buses for delay in payment of additional tax.

Under UPMVT Act⁵, 1997, no public service vehicle owned or controlled by a State Transport Undertaking shall be operated in any public place in Uttar Pradesh unless an additional tax, as may be notified by the State Government, in addition to tax payable has been paid in respect thereof. Further, as per UPMVT Act,⁶ 1997 read with UPMVT Rules⁷, 1998, where the tax or additional tax is not paid within the period specified (15th of each calendar month), penalty at the rate of five *per cent* of the due tax/additional tax per month or part thereof (not exceeding the due amount) shall be payable. While

³ This includes office of Principal Secretary/Transport Commissioner, 17 RTOs and 11 ARTOs.

⁴ Revenue not realised from surrendered vehicles for more than three months, Revenue not realised due to seized vehicle not auctioned, Loss of revenue due to vehicles having more than 15 years of not reregistered, Loss of revenue due to penalty under Carriage by Road Act, 2007 not imposed etc.

⁵ Section 6(1) of UPMVT Act, 1997.

⁶ Section 9 (1) and (3) of UPMVT Act, 1997.

⁷ Section 6(1) of UPMVT Act read with Rules 24 of UPMVT Rules, 1998.

mapping of the business Rules relating to additional tax, penalty clause for delayed payment of additional tax should also be mapped in *Vahan* application.

Audit test-checked the records of two⁸ RTOs, for the period from December 2020 to September 2022 and noticed (May 2022 and October 2022) that 985 out of 1,002 test-checked cases of UPSRTC buses, additional tax was paid by UPSRTC with delay ranging from 1 to 57 Months. However, the Department did not impose and realise penalty of ₹ 6.43 crore, as detailed in **Appendix-XIX**, on delayed payment of additional tax. Audit further noticed that though the Department had mapped penalty provisions for delayed payment of taxes other than additional tax in *Vahan* application, it had neither mapped penalty provisions of additional tax in *Vahan* application nor levied and recovered it manually. Mapping of penalty provisions in *Vahan* application would have facilitated automatic calculation of penalty by the application system.

Audit reported the matter to the Department (November 2022). The reply of the Department is still awaited (January 2024).

5.4 Vehicles plying without renewal of Permit and without payment of application fees, permit fees and penalty

Application fees, Permit fees and penalty amounting to ₹ 2.02 crore was not levied on 1,222 vehicles plying without Permit.

As per MV Act⁹, 1988, a permit other than a temporary permit shall be effective for a period of five years and no owner of a motor vehicle shall use or permit the use of the vehicle as a transport vehicle in any public place without permit. UPMVT Rules¹⁰ prescribed rates for issue of new permit and its renewal and application fees. Rates were revised¹¹ (February 2019) by the Government of Uttar Pradesh. Further plying a vehicle without permit is compoundable under the MV Act¹², at the rate¹³ of ₹ 10,000.

Due to pandemic, Ministry of Road Transport and Highways (MoRTH) extended¹⁴ the validity of permit of the vehicles, whose validity of permit had expired since 1 February 2020, up to 31 October 2021.

On the analysis of data of *Vahan*, audit noticed that during the audit period (May 2022 to October 2022), 39,918 Transport vehicles covered under various permits were registered in two¹⁵ RTOs. Out of these, validity of

⁸ RTO Ghaziabad and RTO Kanpur.

⁹ Section 81 and 66 of MV Act.

¹⁰ Rule 125 of UPMVT Rules.

¹¹ Notification no. 4/2019/215/30-4-2019-4(02)/2010 dated 26 February 2019.

¹² Section 192A of MV Act.

¹³ Vide order dated 30.07.2020.

¹⁴ MoRTH notification no. RT-11036/35/2020-MVL dated 30 September 2021.

¹⁵ RTO Ghaziabad and RTO Kanpur.

permit of 1,222 vehicles has expired during January 2020 to September 2022. Audit observed that permits of these vehicles were not renewed till the time of audit. Audit further observed that neither owners of these vehicles had surrendered the certificate of registration for non-use of vehicles nor the Department had cancelled their registration. Tax in respect of these vehicles had been paid for periods after expiry of permit. This indicates that these vehicles were plying on road without permit. Application fees, permit fees and penalty amounting to ₹ 2.02 crore was not realised from owners of these vehicles, as detailed in **Appendix-XX**.

Audit reported the matter to the Department (December 2022). The reply of the Department is still awaited (January 2024).

5.5 Additional tax on JNNURM buses not levied

Additional tax of ₹ 1.97 crore was not levied on 112 JNNURM buses plying outside the designated municipal areas.

No transport vehicle of the State Transport Undertaking (STU) shall be used in any public place in Uttar Pradesh unless additional tax prescribed under the UPMVT Act, 1997¹⁶ (as amended on 28 October 2009) has been paid. Motor Vehicles of STU operating within the limits of Municipal Corporation or Municipality are however exempted from payment of additional tax.

Rate of additional tax under Section 6 (1) of the UPMVT Act on the buses of STU is given in **Table-5.2** below.

Table-5.2

Sl. No.	Description of Vehicles	Rate of additional tax per seat (in ₹)		
		Monthly	Quarterly	Annual
1	Vehicles up to 2 years old	600	1,800	6,500
2	Vehicle more than two years but upto four years old	500	1,500	5,400
3	Vehicle more than four years but upto six years old	400	1,200	4,800
4	Vehicles more than six years old	150	450	1,600

Rate of tax per seat in respect of air conditioned vehicles shall be *25 per cent* more than the rate mentioned in above table.

Audit test checked the records¹⁷ of two¹⁸ RTOs during the year 2022-23. Cross-check of the list of Jawaharlal Nehru National Urban Renewal Mission (JNNURM) buses with routes defined under municipal corporations revealed (between September and November 2022) that 112 JNNURM buses under two¹⁹ STUs were plying outside the designated municipal areas of these cities

¹⁶ Section 6(1) of UPMVT Act, 1997.

¹⁷ VAHAN database, records of route files of areas (inside/outside) from Nagar Nigam/ Nagar Palika, records of additional tax deposit, Nagar Nigam route list, etc.

¹⁸ RTO Meerut and RTO Varanasi.

¹⁹ Varanasi City Transport Services (104 buses) and Meerut City transport Services (08 buses).

for periods between January 2020 and October 2022, for which they were liable to pay additional tax of ₹ 1.97 Crore. The STUs did not pay additional tax of ₹ 1.97 crore for 112 JNNURM buses.

The concerned RTOs did not check the route chart of these buses as mentioned in their permits and therefore failed to notice that these JNNURM buses were plying outside the municipal areas as defined by the concerned municipal corporation. As a result, additional tax of ₹ 1.97 crore was not levied as detailed in **Table-5.3** below:

Table-5.3

(Amount in ₹)

Sl. No.	Name of unit	No. of buses under STUs	No. of buses in which irregularity noticed	Period for which additional tax leviable	Total additional tax
1	RTO, Meerut	88	8	01/2020 to 08/2022	40,99,750.00
2	RTO, Varanasi	118	104	01/2020 to 10/2022	1,56,14,400.00
Total		206	112	01/2020 to 10/2022	1,97,14,150.00

In reply, RTOs of Varanasi & Meerut stated that notices would be sent, and recovery of additional tax would be made from Varanasi City Transport Services Ltd. and Meerut City Transport Services Ltd. respectively.

Audit reported the matter to the Department (March 2023). The reply of the Department is still awaited (January 2024).

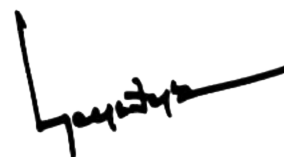
Lucknow
The **9 June 2024**



(TANYA SINGH)
Accountant General (Audit-II),
Uttar Pradesh

Countersigned

New Delhi
The **21 JUN 2024**



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

APPENDICES

APPENDIX-I
Audit Sample
(Reference Para No. 2.4)
Limited Audit

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
1.	09XXXXXXXXXX1ZN	Corporate Circle, Noida	3,75,60,315.88	ITC mismatch between GSTR 2A and GSTR-3B
2.	09XXXXXXXXXX1Z5	Mirzapur Sector-3	9,23,88,825.92	-Do-
3.	09XXXXXXXXXX1ZW	Corporate Circle, Prayagraj	2,86,71,457.69	-Do-
4.	09XXXXXXXXXX1ZH	Kanpur Sector-17	1,77,02,502.32	-Do-
5.	09XXXXXXXXXX1ZH	Sector-1,Gautam Buddha Nagar	2,59,40,209.92	-Do-
6.	09XXXXXXXXXX1ZD	Lucknow Sector-20	7,93,78,890.80	-Do-
7.	09XXXXXXXXXX1ZU	Ghaziabad Sector-7	2,49,02,610.25	-Do-
8.	09XXXXXXXXXX1Z6	Prayagraj Sector-12	3,46,41,549.01	-Do-
9.	09XXXXXXXXXX1ZA	Noida Sector-14	14,24,34,019.10	-Do-
10.	09XXXXXXXXXX1ZU	Ghaziabad Sector-5	3,46,32,587.06	-Do-
11.	09XXXXXXXXXX1ZQ	Kanpur Sector-15	1,82,87,640.60	-Do-
12.	09XXXXXXXXXX3ZE	Bareilly Sector-3	3,77,89,028.36	-Do-
13.	09XXXXXXXXXX1ZB	Corporate Circle, Kanpur II	5,67,80,008.09	-Do-
14.	09XXXXXXXXXX5ZN	Lucknow Sector-20	3,35,57,472.59	-Do-
15.	09XXXXXXXXXX1ZG	Kanpur Sector-15	4,94,60,891.74	-Do-
16.	09XXXXXXXXXX1ZI	Lucknow Sector-20	2,76,43,313.52	-Do-
17.	09XXXXXXXXXX3ZS	Corporate Circle,Etawah	31,05,23,104.90	-Do-
18.	09XXXXXXXXXX1Z0	Muzaffar Nagar Sector-5	3,05,87,973.10	-Do-
19.	09XXXXXXXXXX1ZW	Corporate Circle, Moradabad	6,66,00,606.41	-Do-
20.	09XXXXXXXXXX1ZG	Sikandarbad Sector	2,76,94,816.69	-Do-
21.	09XXXXXXXXXX1ZJ	Agra Sector-4	3,10,62,736.41	-Do-
22.	09XXXXXXXXXX2ZV	Ghaziabad Sector-12	2,14,40,680.36	-Do-
23.	09XXXXXXXXXX1ZB	Lucknow Sector- 13	2,66,23,349.46	-Do-
24.	09XXXXXXXXXX1ZN	Lucknow Sector-20	15,20,77,306.00	-Do-
25.	09XXXXXXXXXX2ZW	Lucknow Sector-20	2,23,96,016.64	-Do-
26.	09XXXXXXXXXX1ZS	Sector-4 Hapur	4,47,95,024.76	-Do-
27.	09XXXXXXXXXX1ZF	Corporate Circle, Ayodhya	4,90,18,443.45	-Do-
28.	09XXXXXXXXXX1ZD	Corporate Circle, Agra	3,41,01,713.29	-Do-
29.	09XXXXXXXXXX1Z2	Noida Sector-7	1,99,59,072.86	-Do-
30.	09XXXXXXXXXX1ZX	Corporate Circle, Lucknow I	6,91,89,558.14	-Do-
31.	09XXXXXXXXXX1ZV	Corporate Circle, Kanpur II	24,77,04,858.20	-Do-
32.	09XXXXXXXXXX1ZW	Lucknow Sector- 9	3,18,69,659.87	-Do-
33.	09XXXXXXXXXX1ZV	Corporate Circle, Kanpur II	9,08,20,125.66	-Do-
34.	09XXXXXXXXXX1Z5	Ghaziabad Sector-4	1,76,59,492.52	-Do-
35.	09XXXXXXXXXX1Z1	Prayagraj Sector-3	1,80,18,095.89	-Do-
36.	09XXXXXXXXXX2ZU	Lucknow Sector-19	2,20,89,017.07	-Do-
37.	09XXXXXXXXXX1ZN	Noida Sector-13	2,78,39,825.47	-Do-
38.	09XXXXXXXXXX1ZI	Azamgarh Sector-2	19,07,52,380.00	-Do-
39.	09XXXXXXXXXX1ZY	Ghaziabad Sector-8	4,56,43,745.74	-Do-
40.	09XXXXXXXXXX1ZP	Noida Sector-9	2,94,11,004.78	-Do-
41.	09XXXXXXXXXX1ZQ	Sector-1,Gautam Buddha Nagar	21,24,85,153.60	-Do-
42.	09XXXXXXXXXX1ZQ	Corporate Circle, Noida	2,54,89,402.69	-Do-
43.	09XXXXXXXXXXUZQ	Lucknow Sector- 2	1,90,77,643.10	-Do-
44.	09XXXXXXXXXX1ZV	Sector-3,Gautam Buddha Nagar	2,83,10,859.46	-Do-
45.	09XXXXXXXXXX1ZT	Azamgarh Sector-4	3,68,83,168.72	-Do-
46.	09XXXXXXXXXX4ZE	Sector-3 Hapur	27,11,10,028.60	-Do-
47.	09XXXXXXXXXX1Z0	Corporate Circle, Ghaziabad II	6,92,33,620.11	-Do-
48.	09XXXXXXXXXX1ZZ	Noida Sector-14	10,55,77,575.80	-Do-
49.	09XXXXXXXXXX1ZG	Lucknow Sector-21	2,95,59,492.45	-Do-
50.	09XXXXXXXXXX2Z3	Gonda ,Sector-1	2,09,46,197.88	-Do-
51.	09XXXXXXXXXX1ZV	Kanpur Sector-5	3,96,64,733.08	-Do-

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
52.	09XXXXXXXXXX2ZM	Moradabad Sector-5	1,84,70,039.18	-Do-
53.	09XXXXXXXXXX1ZP	Kanpur Sector-1	1,92,14,002.59	-Do-
54.	09XXXXXXXXXX1ZR	Nazibabad , Sector-1	3,20,06,492.07	-Do-
55.	09XXXXXXXXXX1ZV	Saharanpur Sector-8	10,05,52,564.10	-Do-
56.	09XXXXXXXXXX2ZI	Azamgarh Sector-2	1,91,44,741.70	-Do-
57.	09XXXXXXXXXX1Z9	Noida Sector-3	2,93,09,772.00	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9
58.	09XXXXXXXXXX1ZW	Jhansi Sector-4	39,07,778.00	-Do-
59.	09XXXXXXXXXX1ZS	Bhadohi Sector-2	26,35,940.00	-Do-
60.	09XXXXXXXXXX1ZO	Barabanki Sector-1	50,80,928.00	-Do-
61.	09XXXXXXXXXX1ZE	Bhadohi Sector-3	49,89,560.00	-Do-
62.	09XXXXXXXXXX1ZO	Agra Sector-5	44,30,817.98	-Do-
63.	09XXXXXXXXXX1ZO	Noida Sector-11	26,28,838.00	-Do-
64.	09XXXXXXXXXX1ZA	Ghaziabad Sector-11	1,75,46,316.00	-Do-
65.	09XXXXXXXXXX1ZH	Noida Sector-9	4,20,29,992.00	-Do-
66.	09XXXXXXXXXX1ZJ	Kanpur Sector-8	2,23,81,615.19	-Do-
67.	09XXXXXXXXXX1ZU	Bhadohi Sector-1	50,63,184.00	-Do-
68.	09XXXXXXXXXX1Z5	Corporate Circle, Ghaziabad II	54,44,530.00	-Do-
69.	09XXXXXXXXXX1ZU	Varanasi Sector-2	26,31,557.75	-Do-
70.	09XXXXXXXXXX1ZV	Pratapgarh Sector-2	34,02,119.00	-Do-
71.	09XXXXXXXXXX1ZP	Kanpur Sector-1	1,87,74,300.00	-Do-
72.	09XXXXXXXXXX1ZL	Varanasi Sector-8	27,65,507.50	-Do-
73.	09XXXXXXXXXX1ZN	Kanpur Sector-20	93,84,132.00	-Do-
74.	09XXXXXXXXXX1ZS	Kanpur Sector-1	68,51,676.50	-Do-
75.	09XXXXXXXXXX1ZK	Kannauj Sector-1	34,07,548.50	-Do-
76.	09XXXXXXXXXX1ZO	Kanpur Sector-28	29,30,603.63	-Do-
77.	09XXXXXXXXXX1ZO	Kanpur Sector-4	43,87,365.00	-Do-
78.	09XXXXXXXXXX1ZS	Mirzapur Sector-2	26,94,874.00	-Do-
79.	09XXXXXXXXXX2ZF	Kanpur Sector-13	96,06,920.00	-Do-
80.	09XXXXXXXXXX1ZI	Ambedkar Nagar , Sector-2	43,94,072.25	-Do-
81.	09XXXXXXXXXX1ZA	Sector-2,Gautam Buddha Nagar	50,23,844.00	-Do-
82.	09XXXXXXXXXX1Z4	Ambedkar Nagar , Sector-2	53,88,480.00	-Do-
83.	09XXXXXXXXXX1Z2	Aligarh Sector-10	92,80,258.00	-Do-
84.	09XXXXXXXXXX1Z2	Jhansi Sector-8	26,40,422.25	-Do-
85.	09XXXXXXXXXX1ZU	Kanpur Sector-26	57,67,084.00	-Do-
86.	09XXXXXXXXXX1ZE	Kanpur Sector-30	66,84,343.50	-Do-
87.	09XXXXXXXXXX1ZG	Kanpur Sector-20	45,03,712.00	-Do-
88.	09XXXXXXXXXX1ZX	Bhadohi Sector-3	77,85,093.00	-Do-
89.	09XXXXXXXXXX1ZA	Varanasi Sector-12	32,62,828.00	-Do-
90.	09XXXXXXXXXX1Z5	Gorakhpur Sector-2	1,48,47,186.14	-Do-
91.	09XXXXXXXXXX1ZH	Auraiya Sector-2	3,22,25,920.00	-Do-
92.	09XXXXXXXXXX1ZD	Kanpur Sector-28	50,23,616.93	-Do-
93.	09XXXXXXXXXX1Z3	Kanpur Sector-1	30,33,713.25	-Do-
94.	09XXXXXXXXXX1ZN	Kannauj Sector-2	55,74,487.00	-Do-
95.	09XXXXXXXXXX1ZZ	Varanasi Sector-12	70,27,368.50	-Do-
96.	09XXXXXXXXXX1Z1	Lucknow Sector- 12	31,15,934.00	-Do-
97.	09XXXXXXXXXX1Z4	Lucknow Sector- 7	35,51,689.20	-Do-
98.	09XXXXXXXXXX1Z3	Sector-4 Hapur	41,69,368.50	-Do-
99.	09XXXXXXXXXX1ZI	Lucknow Sector-18	50,14,440.00	-Do-
100.	09XXXXXXXXXX1Z9	Bareilly Sector-2	27,16,010.00	-Do-
101.	09XXXXXXXXXX1ZD	Kannauj Sector-2	24,64,696.00	-Do-
102.	09XXXXXXXXXX1ZW	Barabanki Sector-2	24,81,483.25	-Do-
103.	09XXXXXXXXXX1ZP	Prayagraj Sector-5	36,19,491.00	-Do-
104.	09XXXXXXXXXX1ZT	Unnao Sector-2	26,48,350.00	-Do-
105.	09XXXXXXXXXX1ZF	Badaun Sector-1	27,80,089.00	-Do-

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
106.	09XXXXXXXXXX1ZG	Varanasi Sector-19	2,10,43,296.00	-Do-
107.	09XXXXXXXXXX1ZF	Bareilly Sector-2	33,16,948.50	-Do-
108.	09XXXXXXXXXX1ZP	Bareilly Sector-2	35,47,996.25	-Do-
109.	09XXXXXXXXXX1ZU	Basti Sector-3	25,64,954.50	-Do-
110.	09XXXXXXXXXX1ZT	Basti Sector-3	41,96,906.50	-Do-
111.	09XXXXXXXXXX1ZD	Basti Sector-2	24,18,644.00	-Do-
112.	09XXXXXXXXXX1ZF	Corporate Circle,Etawah	1,73,13,792.00	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9
113.	09XXXXXXXXXX1ZY	Mirzapur Sector-3	77,33,554.50	-Do-
114.	09XXXXXXXXXX1ZQ	Varanasi Sector-15	1,36,29,285.00	-Do-
115.	09XXXXXXXXXX1ZN	Auraiya Sector-2	26,85,393.75	-Do-
116.	09XXXXXXXXXX1ZL	Nanpara Sector	63,29,828.00	-Do-
117.	09XXXXXXXXXX1ZO	Sitapur ,Sector-4	40,45,711.41	-Do-
118.	09XXXXXXXXXX1ZJ	Meerut Sector-7	66,11,530.00	-Do-
119.	09XXXXXXXXXX1ZJ	Basti Sector-1	46,16,253.50	-Do-
120.	09XXXXXXXXXX1ZU	Noida Sector-9	76,33,069.72	-Do-
121.	09XXXXXXXXXX1ZM	Kanpur Sector-27	27,47,849.00	-Do-
122.	09XXXXXXXXXX1Z1	Noida Sector-7	1,73,79,728.00	-Do-
123.	09XXXXXXXXXX1ZX	Ghaziabad Sector-12	25,47,947.00	-Do-
124.	09XXXXXXXXXX1ZF	Bhadohi Sector-3	25,21,294.75	-Do-
125.	09XXXXXXXXXX1ZN	Sector-4 Hapur	26,32,028.00	-Do-
126.	09XXXXXXXXXX1ZY	Basti Sector-3	1,34,35,955.00	-Do-
127.	09XXXXXXXXXX1ZD	Bhadohi Sector-3	28,77,819.25	-Do-
128.	09XXXXXXXXXX1ZX	Ghaziabad Modi Nagar Sector	44,14,109.05	-Do-
129.	09XXXXXXXXXX1Z8	Ghaziabad Sector-5	68,12,946.50	Incorrect availment of ISD credit
130.	09XXXXXXXXXX1ZO	Noida Sector-12	41,46,569.85	-Do-
131.	09XXXXXXXXXX4ZH	Ghaziabad Sector-5	49,11,278.00	-Do-
132.	09XXXXXXXXXX1Z9	Noida Sector-2	19,74,117.63	-Do-
133.	09XXXXXXXXXX1ZS	Corporate Circle, Aligarh	8,72,81,307.09	-Do-
134.	09XXXXXXXXXX3Z4	Sector-3,Gautam Buddha Nagar	1,50,99,716.26	-Do-
135.	09XXXXXXXXXX1ZN	Corporate Circle, HO Lucknow	22,70,062.45	-Do-
136.	09XXXXXXXXXX1ZO	Corporate Circle, Ghaziabad II	13,23,138.94	-Do-
137.	09XXXXXXXXXX1ZV	Corporate Circle, Prayagraj	13,00,875.53	-Do-
138.	09XXXXXXXXXX1ZX	Corporate Circle, Greater Noida -2	29,11,051.00	-Do-
139.	09XXXXXXXXXX1Z9	Corporate Circle, Moradabad	13,65,990.31	-Do-
140.	09XXXXXXXXXX1ZH	Varanasi Sector-10	96,92,054.00	-Do-
141.	09XXXXXXXXXX1ZL	Noida Sector-10	17,61,103.00	-Do-
142.	09XXXXXXXXXX1ZM	Corporate Circle, Meerut	24,05,271.30	-Do-
143.	09XXXXXXXXXX1Z8	Mahoba Sector	36,97,337.50	-Do-
144.	09XXXXXXXXXX2ZZ	Firozabad Sector-5	25,07,669.50	-Do-
145.	09XXXXXXXXXX1ZG	Azamgarh Sector-3	19,27,621.00	-Do-
146.	09XXXXXXXXXX1Z4	Noida Sector-3	22,73,964.00	-Do-
147.	09XXXXXXXXXX1ZP	Barabanki Sector-4	20,05,775.50	-Do-
148.	09XXXXXXXXXX1ZN	Ghaziabad Sector-2	14,03,666.00	-Do-
149.	09XXXXXXXXXX1ZU	Lucknow Sector-18	70,16,380.00	-Do-
150.	09XXXXXXXXXX1ZM	Ghaziabad Sector-4	30,64,727.25	-Do-
151.	09XXXXXXXXXX1Z3	Firozabad Sector-5	15,99,385.75	-Do-
152.	09XXXXXXXXXX1ZZ	Mirzapur Sector-1	28,45,752.50	-Do-
153.	09XXXXXXXXXX1ZE	Prayagraj Sector-2	14,69,355.87	-Do-
154.	09XXXXXXXXXX1ZB	Lucknow Sector- 6	12,87,974.00	-Do-
155.	09XXXXXXXXXX1Z4	Varanasi Sector-4	15,72,504.00	-Do-
156.	09XXXXXXXXXX1ZT	Varanasi Sector-5	16,08,669.50	-Do-
157.	09XXXXXXXXXX1ZY	Noida Sector-14	86,484.58	Incorrect ISD credit reversal

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
158.	09XXXXXXXXXX1ZH	Lucknow Sector- 13	85,921.88	
159.	09XXXXXXXXXX1ZI	Azamgarh Sector-2	19,84,20,872.00	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)
160.	09XXXXXXXXXX1ZA	Noida Sector-10	17,75,21,472.20	-Do-
161.	09XXXXXXXXXX3ZS	Corporate Circle, Etawah	17,20,24,647.00	-Do-
162.	09XXXXXXXXXX1ZX	Bareilly Sector-5	13,46,78,105.90	-Do-
163.	09XXXXXXXXXX1ZW	Corporate Circle, Moradabad	13,28,81,921.00	-Do-
164.	09XXXXXXXXXX1Z4	Moradabad Sector-10	13,22,01,553.30	-Do-
165.	09XXXXXXXXXX1ZN	Noida Sector-11	19,09,77,252.00	-Do-
166.	09XXXXXXXXXX1ZP	Noida Sector-13	12,07,05,834.50	-Do-
167.	09XXXXXXXXXX1ZC	Noida Sector-8	14,83,08,506.00	-Do-
168.	09XXXXXXXXXX1ZJ	Agra Sector-11	12,02,39,090.00	-Do-
169.	09XXXXXXXXXX1Z6	Sector-1,Gautam Buddha Nagar	29,29,58,498.00	-Do-
170.	09XXXXXXXXXX1ZQ	Corporate Circle, Lucknow II	59,72,91,805.00	-Do-
171.	09XXXXXXXXXX1ZC	Sikandarbad Sector	13,84,66,292.80	-Do-
172.	09XXXXXXXXXX1Z9	Corporate Circle, Greater Noida -2	1,09,58,72,978.00	-Do-
173.	09XXXXXXXXXX1ZW	Corporate Circle, Saharanpur	40,14,48,655.30	-Do-
174.	09XXXXXXXXXX1ZL	Kosikalan Sector	25,80,73,376.60	-Do-
175.	09XXXXXXXXXX1ZR	Corporate Circle, Greater Noida -2	22,74,34,793.00	-Do-
176.	09XXXXXXXXXX1ZR	Corporate Circle, Noida	14,16,68,350.00	-Do-
177.	09XXXXXXXXXX1ZD	Corporate Circle, Meerut	13,59,61,910.30	-Do-
178.	09XXXXXXXXXX1Z5	Corporate Circle, Lucknow II	1,78,32,65,670.00	-Do-
179.	09XXXXXXXXXX1ZQ	Corporate Circle, Greater Noida -2	1,26,90,63,038.00	-Do-
180.	09XXXXXXXXXX1ZN	Corporate Circle, Ghaziabad II	95,74,40,417.60	-Do-
181.	09XXXXXXXXXX1ZG	Corporate Circle, Lucknow II	82,91,39,681.10	-Do-
182.	09XXXXXXXXXX1ZY	Corporate Circle, Noida	76,00,06,164.40	-Do-
183.	09XXXXXXXXXX1ZA	Corporate Circle, Kanpur I	71,17,54,035.00	-Do-
184.	09XXXXXXXXXX1Z0	Noida Sector-14	62,04,80,793.00	-Do-
185.	09XXXXXXXXXX1ZI	Moradabad Sector-1	41,85,04,362.10	-Do-
186.	09XXXXXXXXXX1Z0	Corporate Circle, Greater Noida -2	39,08,66,784.00	-Do-
187.	09XXXXXXXXXX1ZY	Ghaziabad Sector-12	16,08,81,168.00	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)
188.	09XXXXXXXXXX1ZG	Kanpur Sector-15	5,51,23,412.00	-Do-
189.	09XXXXXXXXXX3ZS	Corporate Circle, Etawah	3,66,37,336.00	-Do-
190.	09XXXXXXXXXX4ZE	Sector-3 Hapur	3,23,11,976.00	-Do-
191.	09XXXXXXXXXX1Z5	Varanasi Sector-21	3,08,53,908.00	-Do-
192.	09XXXXXXXXXX1Z9	Noida Sector-3	2,95,86,204.00	-Do-
193.	09XXXXXXXXXX1Z0	Noida Sector-14	2,52,57,946.00	-Do-
194.	09XXXXXXXXXX1ZX	Bareilly Sector-5	2,44,16,002.00	-Do-
195.	09XXXXXXXXXX1ZQ	Corporate Circle, Noida	4,56,03,088.00	-Do-
196.	09XXXXXXXXXX1ZE	Chandausi Sector-1	6,99,05,112.00	-Do-
197.	09XXXXXXXXXX1ZC	Kanpur Dehat, AC	2,91,07,552.00	-Do-
198.	09XXXXXXXXXX1ZQ	Noida Sector-14	3,02,40,822.00	-Do-
199.	09XXXXXXXXXX1ZY	Corporate Circle, Varanasi I	2,78,77,030.00	-Do-
200.	09XXXXXXXXXX1ZY	Corporate Circle, Aligarh	2,74,02,770.00	-Do-
201.	09XXXXXXXXXX1Z6	Corporate Circle, Noida	2,69,17,530.00	-Do-
202.	09XXXXXXXXXX1ZW	Ghaziabad Sector-16	2,47,59,724.00	-Do-
203.	09XXXXXXXXXX4ZM	Kanpur Sector-11	1,92,42,246.00	-Do-
204.	09XXXXXXXXXX1ZT	Corporate Circle, Agra	1,76,03,412.00	-Do-

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
205.	09XXXXXXXXXX1ZZ	Sant Kabir Nagar Sector-1	1,63,13,414.00	-Do-
206.	09XXXXXXXXXX1ZT	Noida Sector-13	1,62,61,858.00	-Do-
207.	09XXXXXXXXXX1ZU	Corporate Circle, Moradabad	1,42,13,570.00	-Do-
208.	09XXXXXXXXXX1ZS	Corporate Circle, Ayodhya	1,27,23,345.00	-Do-
209.	09XXXXXXXXXX1ZJ	Sector-2, Gautam Buddha Nagar	23,31,41,984.00	-Do-
210.	09XXXXXXXXXX1ZI	Corporate Circle, Saharanpur	22,92,31,168.00	-Do-
211.	09XXXXXXXXXX1ZH	Ghaziabad Sector-4	19,80,79,664.00	-Do-
212.	09XXXXXXXXXX1ZQ	Noida Sector-10	1,20,73,165.00	-Do-
213.	09XXXXXXXXXX1ZO	Gorakhpur Sector-7	1,49,32,530.00	-Do-
214.	09XXXXXXXXXX1ZN	Sector-2, Gautam Buddha Nagar	-36,14,84,032.00	Mismatch in turnover declared in Table 5R of GSTR-9C
215.	09XXXXXXXXXX1ZJ	Noida Sector-14	-40,51,88,896.00	-Do-
216.	09XXXXXXXXXX1ZG	Sambhal Sector-1	-35,65,56,160.00	-Do-
217.	09XXXXXXXXXX1ZA	Lakhimpur Kheri ,Sector-1	-17,39,26,032.00	-Do-
218.	09XXXXXXXXXX1ZV	Sector-3,Gautam Buddha Nagar	-16,52,82,512.00	-Do-
219.	09XXXXXXXXXX1ZZ	Sector-1,Gautam Buddha Nagar	1,43,25,39,390.00	-Do-
220.	09XXXXXXXXXX3ZM	Noida Sector-13	9,25,59,79,000.00	-Do-
221.	09XXXXXXXXXX1ZD	Bulandshahar Sector-1	2,72,80,83,710.00	-Do-
222.	09XXXXXXXXXX1ZM	Noida Sector-14	1,13,00,92,420.00	-Do-
223.	09XXXXXXXXXX1Z7	Ghaziabad Sector-16	-56,14,00,830.00	-Do-
224.	09XXXXXXXXXX1ZW	Ghaziabad Sector-16	-53,81,77,860.00	-Do-
225.	09XXXXXXXXXX1ZS	Corporate Circle, Aligarh	-33,53,36,704.00	-Do-
226.	09XXXXXXXXXX1Z0	Sardhana Sector	-14,84,56,480.00	-Do-
227.	09XXXXXXXXXX2Z3	Corporate Circle, Agra	-36,54,26,432.00	-Do-
228.	09XXXXXXXXXX1ZO	Lucknow Sector- 2	-16,05,10,384.00	-Do-
229.	09XXXXXXXXXX1ZL	Corporate Circle, Ghaziabad I	8,75,81,23,500.00	-Do-
230.	09XXXXXXXXXX1ZL	Lucknow Sector-20	4,59,73,16,600.00	-Do-
231.	09XXXXXXXXXX1ZB	Kanpur Sector-16	1,66,74,72,380.00	-Do-
232.	09XXXXXXXXXX1Z6	Ghaziabad Sector-16	1,54,79,01,950.00	-Do-
233.	09XXXXXXXXXX3ZJ	Aligarh Sector-1	-67,10,62,530.00	-Do-
234.	09XXXXXXXXXX1ZE	Noida Sector-13	-60,96,21,380.00	-Do-
235.	09XXXXXXXXXX1ZZ	Agra Sector-19	-55,53,83,360.00	-Do-
236.	09XXXXXXXXXX1Z4	Ghaziabad Sector-5	-53,70,90,110.00	-Do-
237.	09XXXXXXXXXX1ZP	Ghaziabad Sector-1	-51,16,23,776.00	-Do-
238.	09XXXXXXXXXX1ZP	Ghaziabad Sector-3	-49,11,84,064.00	-Do-
239.	09XXXXXXXXXX1Z1	Gulawati Sector	-46,06,45,728.00	-Do-
240.	09XXXXXXXXXX1ZJ	Noida Sector-10	-23,98,86,736.00	-Do-
241.	09XXXXXXXXXX1ZX	Noida Sector-12	-47,33,56,736.00	-Do-
242.	09XXXXXXXXXX1ZX	Lucknow Sector-16	2,05,43,28,060.00	-Do-
243.	09XXXXXXXXXX4ZA	Lucknow Sector-18	-64,35,14,300.00	-Do-
244.	09XXXXXXXXXX1ZK	Ghaziabad Sector-16	-19,91,98,560.00	-Do-
245.	09XXXXXXXXXX1Z4	Lucknow Sector- 9	2,58,04,76,670.00	-Do-
246.	09XXXXXXXXXX1ZG	Ghaziabad Sector-16	1,19,89,34,020.00	-Do-
247.	09XXXXXXXXXX1ZS	Basti Sector-2	-92,65,42,660.00	-Do-
248.	09XXXXXXXXXX1ZM	Ghaziabad Sector-5	-67,41,16,860.00	-Do-
249.	09XXXXXXXXXX1ZZ	Kanpur Sector-15	-45,16,09,888.00	-Do-

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
250.	09XXXXXXXXXX1ZH	Noida Sector-9	-45,05,94,112.00	-Do-
251.	09XXXXXXXXXX1ZG	Ghaziabad Sector-16	-33,53,04,928.00	-Do-
252.	09XXXXXXXXXX1ZE	Lucknow Sector-19	-31,31,93,952.00	-Do-
253.	09XXXXXXXXXX1ZT	Lucknow Sector- 9	-31,77,95,136.00	-Do-
254.	09XXXXXXXXXX1ZG	Sector-3,Gautam Buddha Nagar	-52,72,61,280.00	-Do-
255.	09XXXXXXXXXX1ZD	Lucknow Sector-21	1,97,41,64,220.00	-Do-
256.	09XXXXXXXXXX1ZM	Kosikalan Sector	-83,87,54,240.00	-Do-
257.	09XXXXXXXXXX1Z9	Mahoba Sector	-80,08,60,030.00	-Do-
258.	09XXXXXXXXXX1Z6	Saharanpur Sector-10	-68,05,93,410.00	-Do-
259.	09XXXXXXXXXX1ZL	Sector-2,Gautam Buddha Nagar	-67,30,86,850.00	-Do-
260.	09XXXXXXXXXX1ZO	Sector-3,Gautam Buddha Nagar	-65,15,72,800.00	-Do-
261.	09XXXXXXXXXX1ZJ	Mathura Sector-2	-53,55,85,248.00	-Do-
262.	09XXXXXXXXXX1ZO	Kanpur Sector-6	-46,87,72,256.00	-Do-
263.	09XXXXXXXXXX1Z8	Lucknow Sector- 2	-46,64,36,352.00	-Do-
264.	09XXXXXXXXXX1ZW	Muzaffar Nagar Sector-5	-46,43,80,064.00	-Do-
265.	09XXXXXXXXXX1ZW	Agra Sector-17	-37,91,15,680.00	-Do-
266.	09XXXXXXXXXX1ZO	Ayodhya Sector-3	-37,68,33,280.00	-Do-
267.	09XXXXXXXXXX1ZM	Prayagraj Sector-12	-36,09,67,456.00	-Do-
268.	09XXXXXXXXXX1ZM	Meerut Sector-10	-30,70,66,400.00	-Do-
269.	09XXXXXXXXXX1ZA	Gorakhpur Sector-9	-68,26,17,220.00	Mismatch in taxable turnover declared in Table 7G of GSTR-9C
270.	09XXXXXXXXXX1ZM	Sector-2,Gautam Buddha Nagar	-57,21,29,920.00	-Do-
271.	09XXXXXXXXXX1ZF	Noida Sector-8	-24,41,45,280.00	-Do-
272.	09XXXXXXXXXX1ZS	Moradabad Sector-1	-17,62,39,296.00	-Do-
273.	09XXXXXXXXXX1ZL	Lucknow Sector- 11	-15,88,11,472.00	-Do-
274.	09XXXXXXXXXX1ZS	Gonda ,Sector-1	-13,77,46,848.00	-Do-
275.	09XXXXXXXXXX1Z6	Noida Sector-3	-13,39,93,088.00	-Do-
276.	09XXXXXXXXXX1ZM	Ghaziabad Sector-16	-19,35,19,808.00	-Do-
277.	09XXXXXXXXXX1ZB	Agra Sector-5	-20,12,08,880.00	-Do-
278.	09XXXXXXXXXX1Z3	Noida Sector-14	-44,55,79,968.00	-Do-
279.	09XXXXXXXXXX1ZU	Agra Sector-18	-40,37,41,248.00	-Do-
280.	09XXXXXXXXXX1ZL	Corporate Circle, Aligarh	-35,54,28,160.00	-Do-
281.	09XXXXXXXXXX1ZI	Lucknow Sector- 9	-35,12,77,536.00	-Do-
282.	09XXXXXXXXXX5Z0	Ghaziabad Modi Nagar Sector	2,21,31,71,710.00	-Do-
283.	09XXXXXXXXXX1Z2	Kanpur Sector-30	-34,84,35,488.00	-Do-
284.	09XXXXXXXXXX1ZE	Ghaziabad Sector-5	-28,71,29,664.00	-Do-
285.	09XXXXXXXXXX1Z5	Sector-1,Gautam Buddha Nagar	-29,69,85,472.00	-Do-
286.	09XXXXXXXXXX1ZD	Ghaziabad Sector-3	-17,61,71,840.00	-Do-
287.	09XXXXXXXXXX1Z9	Noida Sector-3	-3,03,69,629.97	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C
288.	09XXXXXXXXXX1ZW	Corporate Circle, Greater Noida -2	-60,78,468.77	-Do-
289.	09XXXXXXXXXX1ZR	Lucknow Sector- 1	-52,33,321.00	-Do-
290.	09XXXXXXXXXX4ZE	Sector-3 Hapur	-40,32,810.58	-Do-
291.	09XXXXXXXXXX1ZO	Ghaziabad Sector-5	-1,98,53,751.96	-Do-
292.	09XXXXXXXXXX1Z7	Corporate Circle, Kanpur II	-96,46,798.00	-Do-
293.	09XXXXXXXXXX1ZD	Corporate Circle, Kanpur I	-56,49,880.41	-Do-
294.	09XXXXXXXXXX3ZZ	Corporate Circle, Lucknow I	-13,78,74,192.60	-Do-
295.	09XXXXXXXXXX1ZM	Moradabad Sector-6	-7,71,51,488.55	-Do-
296.	09XXXXXXXXXX1ZE	Chandausi Sector-1	-6,82,16,588.00	-Do-
297.	09XXXXXXXXXX1ZE	Bhadohi Sector-3	-4,88,44,050.00	-Do-
298.	09XXXXXXXXXX1ZH	Noida Sector-10	-2,99,88,120.38	-Do-
299.	09XXXXXXXXXX1ZH	Lucknow Sector- 8	-2,42,24,490.47	-Do-

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
300.	09XXXXXXXXXX1Z7	Corporate Circle, Agra	-2,17,57,427.00	-Do-
301.	09XXXXXXXXXX1Z6	Ghaziabad Sector-10	-1,99,17,815.00	-Do-
302.	09XXXXXXXXXX1ZJ	Corporate Circle, Ghaziabad I	-1,29,63,158.14	-Do-
303.	09XXXXXXXXXX2ZO	Lucknow Sector- 1	-1,23,49,413.40	-Do-
304.	09XXXXXXXXXX1Z7	Noida Sector-7	-1,06,86,628.43	-Do-
305.	09XXXXXXXXXX1Z7	Varanasi Sector-12	-94,23,894.00	-Do-
306.	09XXXXXXXXXX1ZZ	Meerut Sector-6	-91,98,234.37	-Do-
307.	09XXXXXXXXXX1ZG	Shahjahanpur Sector-4	-88,85,631.76	-Do-
308.	09XXXXXXXXXX1ZP	Corporate Circle, Ayodhya	-82,35,863.00	-Do-
309.	09XXXXXXXXXX1ZF	Sector-2,Gautam Buddha Nagar	-69,83,043.76	-Do-
310.	09XXXXXXXXXX1ZF	Bhadohi Sector-3	-61,35,848.00	-Do-
311.	09XXXXXXXXXX1ZY	Sambhal Sector-1	-59,41,859.94	-Do-
312.	09XXXXXXXXXX1ZL	Bahraich ,Sector-2	-57,17,125.76	-Do-
313.	09XXXXXXXXXX2ZM	Ghaziabad Sector-16	-54,39,599.52	-Do-
314.	09XXXXXXXXXX1ZY	Prayagraj Sector-8	-50,06,031.88	-Do-
315.	09XXXXXXXXXX1ZV	Sidharth Nagar ,Sector-1	-89,92,110.12	-Do-
316.	09XXXXXXXXXX1ZS	Noida Sector-14	-96,98,674.00	-Do-
317.	09XXXXXXXXXX1ZV	Sector-3,Gautam Buddha Nagar	-2,82,95,517.00	-Do-
318.	09XXXXXXXXXX3ZK	Ghaziabad Sector-12	-52,14,575.11	-Do-
319.	09XXXXXXXXXX1ZO	Badaun Sector-2	-85,41,834.09	-Do-
320.	09XXXXXXXXXX1Z7	Ghaziabad Sector-16	-48,20,122.00	-Do-
321.	09XXXXXXXXXX1ZJ	Kanpur Sector-17	-38,67,301.00	-Do-
322.	09XXXXXXXXXX1ZO	Lucknow Sector- 12	-1,94,88,433.00	-Do-
323.	09XXXXXXXXXX1ZO	Gorakhpur Sector-7	-1,35,22,354.51	-Do-
324.	09XXXXXXXXXX1ZX	Lucknow Sector-16	-1,34,38,983.06	-Do-
325.	09XXXXXXXXXX1ZN	Basti Sector-3	-1,06,31,386.00	-Do-
326.	09XXXXXXXXXX1Z8	Agra Sector-3	-1,01,91,792.78	-Do-
327.	09XXXXXXXXXX1ZM	Mirzapur Sector-3	-93,38,586.00	-Do-
328.	09XXXXXXXXXX1ZH	Bareilly Sector-10	-86,17,680.96	-Do-
329.	09XXXXXXXXXX1ZY	Lucknow Sector- 11	-82,88,307.40	-Do-
330.	09XXXXXXXXXX1ZG	Sitapur ,Sector-1	-82,36,815.38	-Do-
331.	09XXXXXXXXXX1ZP	Bhadohi Sector-3	-82,32,122.00	-Do-
332.	09XXXXXXXXXX1ZU	Ghaziabad Sector-16	-71,65,800.04	-Do-
333.	09XXXXXXXXXX1ZF	Balrampur Sector-1	-60,44,605.92	-Do-
334.	09XXXXXXXXXX1ZZ	Varanasi Sector-16	-54,75,566.00	-Do-
335.	09XXXXXXXXXX1ZN	Sitapur ,Sector-1	-53,92,271.06	-Do-
336.	09XXXXXXXXXX1ZK	Lakhimpur Kheri ,Sector-3	-48,53,621.16	-Do-
337.	09XXXXXXXXXX1ZT	Kanpur Sector-11	-46,12,942.00	-Do-
338.	09XXXXXXXXXX1Z3	Moradabad Sector-1	-44,10,383.80	-Do-
339.	09XXXXXXXXXX1ZZ	Prayagraj Sector-14	-42,94,940.00	-Do-
340.	09XXXXXXXXXX1ZS	Balia Sector-2	-1,05,72,132.01	-Do-
341.	09XXXXXXXXXX1ZH	Noida Sector-12	-1,06,47,450.00	-Do-
342.	09XXXXXXXXXX1Z5	Corporate Circle, Kanpur II	6,51,38,768.00	Undischarged tax liabilities
343.	09XXXXXXXXXX1Z4	Corporate Circle, Ayodhya	4,72,85,680.00	-Do-
344.	09XXXXXXXXXX1Z9	Noida Sector-3	3,02,21,611.00	-Do-
345.	09XXXXXXXXXX1ZH	Corporate Circle, Prayagraj	43,62,88,041.00	-Do-
346.	09XXXXXXXXXX1ZP	Fatehgarh Sector-1	8,18,57,580.00	-Do-
347.	09XXXXXXXXXX1ZY	Sambhal Sector-1	6,98,65,780.00	-Do-
348.	09XXXXXXXXXX1Z6	Noida Sector-7	3,40,33,628.00	-Do-
349.	09XXXXXXXXXX1ZJ	Ghaziabad Sector-12	3,09,25,040.00	-Do-
350.	09XXXXXXXXXX1ZR	Corporate Circle, Varanasi I	3,21,65,829.00	-Do-
351.	09XXXXXXXXXX1ZP	Lucknow Sector- 2	5,51,09,122.00	-Do-
352.	09XXXXXXXXXX1ZH	Noida Sector-10	2,98,35,576.00	-Do-
353.	09XXXXXXXXXX3ZZ	Corporate Circle, Lucknow I	1,28,63,02,120.00	-Do-
354.	09XXXXXXXXXX1ZG	Kanpur Sector-20	4,55,65,998.00	-Do-
355.	09XXXXXXXXXX1ZE	Chandausi Sector-1	6,82,16,329.00	-Do-
356.	09XXXXXXXXXX1ZK	Lucknow Sector- 12	12,83,17,656.00	-Do-

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
357.	09XXXXXXXXXX1Z3	Corporate Circle, Noida	4,82,99,550.00	-Do-
358.	09XXXXXXXXXX1Z7	Lucknow Sector-22	4,80,77,143.00	-Do-
359.	09XXXXXXXXXX1ZP	Gorakhpur Sector-2	8,31,37,238.00	-Do-
360.	09XXXXXXXXXX1ZH	Jhansi Sector-4	4,07,74,796.00	-Do-
361.	09XXXXXXXXXX9ZO	Corporate Circle, Lucknow II	8,59,92,340.00	-Do-
362.	09XXXXXXXXXX1ZH	Kanpur Sector-19	16,73,77,104.00	-Do-
363.	09XXXXXXXXXX1ZI	Noida Sector-14	5,70,52,704.00	-Do-
364.	09XXXXXXXXXX1Z9	Lucknow Sector-18	4,79,64,220.00	-Do-
365.	09XXXXXXXXXX1ZS	Noida Sector-4	7,37,18,336.00	-Do-
366.	09XXXXXXXXXX1ZF	Mahraj Ganj, Sector -2	8,52,43,024.00	-Do-
367.	09XXXXXXXXXX1Z8	Sector-2, Gautam Buddha Nagar	3,30,58,056.00	-Do-
368.	09XXXXXXXXXX1ZU	Sector-1 Hapur	34,92,47,606.00	-Do-
369.	09XXXXXXXXXX1Z1	Basti Sector-2	18,25,75,798.00	-Do-
370.	09XXXXXXXXXX1ZJ	Lucknow Sector- 2	Not Available	Composition taxpayer also availing e-commerce facility
371.	09XXXXXXXXXX1Z1	Lucknow Sector-16	Not Available	-Do-
372.	09XXXXXXXXXX1ZV	Ghaziabad Sector-16	Not Available	-Do-
373.	09XXXXXXXXXX2ZC	Ghaziabad Sector-15	Not Available	-Do-
374.	09XXXXXXXXXX1Z5	Noida Sector-13	Not Available	-Do-
375.	09XXXXXXXXXX1Z0	Ghaziabad Sector-4	Not Available	-Do-
376.	09XXXXXXXXXX1ZJ	Sector-2 Dhampur	Not Available	-Do-
377.	09XXXXXXXXXX1Z2	Bareilly Sector-1	Not Available	-Do-
378.	09XXXXXXXXXX1Z2	Kanpur Sector-3	Not Available	-Do-
379.	09XXXXXXXXXX1ZJ	Lucknow Sector- 12	Not Available	-Do-
380.	09XXXXXXXXXX1ZQ	Lucknow Sector- 6	Not Available	-Do-
381.	09XXXXXXXXXX1ZU	Lucknow Sector- 5	Not Available	-Do-
382.	09XXXXXXXXXX1ZI	Kanpur Sector-1	Not Available	-Do-
383.	09XXXXXXXXXX1ZA	Saharanpur Sector-3	Not Available	-Do-
384.	09XXXXXXXXXX1ZM	Balia Sector-2	Not Available	-Do-
385.	09XXXXXXXXXX1ZW	Lucknow Sector-17	Not Available	-Do-
386.	09XXXXXXXXXX1ZG	Prayagraj Sector-10	Not Available	-Do-
387.	09XXXXXXXXXX1ZN	Noida Sector-8	Not Available	-Do-
388.	09XXXXXXXXXX1ZP	Ghaziabad Sector-5	Not Available	-Do-
389.	09XXXXXXXXXX1ZZ	Mainpuri Sector-2	Not Available	-Do-
390.	09XXXXXXXXXX1ZB	Prayagraj Sector-11	Not Available	-Do-
391.	09XXXXXXXXXX1ZM	Aligarh Sector-1	Not Available	-Do-
392.	09XXXXXXXXXX1Z8	Sector-1, Gautam Buddha Nagar	Not Available	-Do-
393.	09XXXXXXXXXX1ZU	Agra Sector-15	Not Available	-Do-
394.	09XXXXXXXXXX1ZH	Jhansi Sector-5	Not Available	-Do-
395.	09XXXXXXXXXX1ZB	Sector-3, Gautam Buddha Nagar	Not Available	-Do-
396.	09XXXXXXXXXX1ZD	Meerut Sector-5	Not Available	-Do-
397.	09XXXXXXXXXX1ZE	Lucknow Sector-16	Not Available	-Do-
398.	09XXXXXXXXXX1ZG	Sector-3, Gautam Buddha Nagar	Not Available	-Do-
399.	09XXXXXXXXXX1Z3	Ghaziabad Sector-16	Not Available	-Do-
400.	09XXXXXXXXXX1ZJ	Ayodhya Sector-5	Not Available	-Do-
401.	09XXXXXXXXXX1ZK	Chatrapati Sahuji Maharaj (Amethi), Sector-1	Not Available	-Do-
402.	09XXXXXXXXXX1Z4	Bareilly Sector-5	Not Available	-Do-
403.	09XXXXXXXXXX1ZL	Sector-1, Gautam Buddha Nagar	Not Available	-Do-
404.	09XXXXXXXXXX1ZU	Lucknow Sector-17	Not Available	-Do-
405.	09XXXXXXXXXX1Z6	Agra Sector-15	Not Available	-Do-
406.	09XXXXXXXXXX1ZO	Aligarh Sector-8	Not Available	-Do-
407.	09XXXXXXXXXX1ZK	Lucknow Sector- 12	12,83,17,656.00	GSTR-3B was not filed but GSTR-1 is available
408.	09XXXXXXXXXX1Z6	Ghaziabad Sector-16	1,13,53,304.00	-Do-

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
409.	09XXXXXXXXXX1ZJ	Banda Sector-1	1,66,65,771.00	-Do-
410.	09XXXXXXXXXX1ZA	Sector-1, Gautam Buddha Nagar	98,75,162.00	-Do-
411.	09XXXXXXXXXX1Z0	Jaunpur Sector-1	50,43,669.00	-Do-
412.	09XXXXXXXXXX1ZY	Lucknow Sector-21	38,98,731.25	-Do-
413.	09XXXXXXXXXX1Z4	Prayagraj Sector-12	20,25,000.00	-Do-
414.	09XXXXXXXXXX1ZC	Noida Sector-4	19,50,626.00	-Do-
415.	09XXXXXXXXXX1ZJ	Ghaziabad Sector-5	14,92,555.50	-Do-
416.	09XXXXXXXXXX1ZG	Kanpur Sector-11	14,10,652.87	-Do-
417.	09XXXXXXXXXX1Z1	Aligarh Sector-11	13,65,585.50	-Do-
418.	09XXXXXXXXXX1Z5	Sector-1, Gautam Buddha Nagar	13,01,412.75	-Do-
419.	09XXXXXXXXXX1ZU	Lucknow Sector- 5	11,58,266.00	-Do-
420.	09XXXXXXXXXX1ZL	Ghaziabad Sector-16	11,30,004.12	-Do-
421.	09XXXXXXXXXX2ZK	Ghaziabad Sector-12	10,55,813.87	-Do-
422.	09XXXXXXXXXX1Z2	Lucknow Sector- 8	9,80,545.37	-Do-
423.	09XXXXXXXXXX1ZS	Lucknow Sector-14	9,24,441.25	-Do-
424.	09XXXXXXXXXX1ZE	Lucknow Sector-21	8,74,049.37	-Do-
425.	09XXXXXXXXXX2ZR	Sitapur ,Sector-3	8,19,378.43	-Do-
426.	09XXXXXXXXXX2ZX	Saharanpur Sector-5	7,81,751.12	-Do-
427.	09XXXXXXXXXX1ZZ	Mau Sector-3	7,46,883.37	-Do-
428.	09XXXXXXXXXX1ZK	Mahraj Ganj ,Sector -1	6,55,976.87	-Do-
429.	09XXXXXXXXXX1ZQ	Lucknow Sector-15	6,37,076.37	-Do-
430.	09XXXXXXXXXX1Z7	Gorakhpur Sector-7	6,26,878.06	-Do-
431.	09XXXXXXXXXX1ZR	Noida Sector-10	5,96,082.25	-Do-
432.	09XXXXXXXXXX1Z1	Aligarh Sector-10	4,56,560.00	-Do-
433.	09XXXXXXXXXX2ZC	Ambedkar Nagar , Sector-1	4,32,500.03	-Do-
434.	09XXXXXXXXXX1Z6	Basti Sector-3	4,31,800.00	-Do-
435.	09XXXXXXXXXX1ZA	Ghaziabad Sector-1	17,89,133.00	Short payment of interest on delayed payment of tax
436.	09XXXXXXXXXX1ZA	Noida Sector-14	19,03,069.00	-Do-
437.	09XXXXXXXXXX1Z4	Corporate Circle, Ayodhya	69,39,148.00	-Do-
438.	09XXXXXXXXXX2ZV	Ghaziabad Sector-12	70,00,670.00	-Do-
439.	09XXXXXXXXXX1ZN	Lucknow Sector-20	18,12,972.00	-Do-
440.	09XXXXXXXXXX1ZV	Corporate Circle, Kanpur II	44,40,246.00	-Do-
441.	09XXXXXXXXXX1Z9	Noida Sector-14	32,06,761.00	-Do-
442.	09XXXXXXXXXX1Z0	Meerut Sector-8	48,86,280.00	-Do-
443.	09XXXXXXXXXX1ZY	Sambhal Sector-1	28,20,751.00	-Do-
444.	09XXXXXXXXXX1ZB	Etah, Sector-2	21,01,087.00	-Do-
445.	09XXXXXXXXXX1ZC	Noida Sector-3	1,16,53,122.00	-Do-
446.	09XXXXXXXXXX1ZE	Sector-1, Gautam Buddha Nagar	18,24,451.00	-Do-
447.	09XXXXXXXXXX1Z0	Corporate Circle, Ayodhya	18,68,000.00	-Do-
448.	09XXXXXXXXXX1Z8	Lucknow Sector- 9	32,18,001.00	-Do-
449.	09XXXXXXXXXX2Z8	Corporate Circle, Prayagraj	55,78,158.00	-Do-
450.	09XXXXXXXXXX1ZT	Corporate Circle, Noida	1,83,75,026.00	-Do-
451.	09XXXXXXXXXX3Z7	Corporate Circle, Greater Noida -2	51,93,501.00	-Do-
452.	09XXXXXXXXXX1ZN	Noida Sector-2	19,46,778.00	-Do-
453.	09XXXXXXXXXX1Z7	Kanpur Sector-20	66,93,881.00	-Do-
454.	09XXXXXXXXXX1Z5	Lucknow Sector- 1	25,54,641.00	-Do-
455.	09XXXXXXXXXX1ZT	Lucknow Sector- 2	53,58,574.00	-Do-
456.	09XXXXXXXXXX1Z9	Sonbhadra Sector-5	18,05,121.00	-Do-
457.	09XXXXXXXXXX1Z0	Sector-1, Gautam Buddha Nagar	19,28,950.00	-Do-
458.	09XXXXXXXXXX1Z0	Shahjahanpur Sector-3	18,16,452.00	-Do-
459.	09XXXXXXXXXX1ZT	Agra Sector-20	35,76,336.00	-Do-
460.	09XXXXXXXXXX1Z8	Ayodhya Sector-5	26,22,819.00	-Do-
461.	09XXXXXXXXXX1ZL	Bijnor, Sector-2	19,95,475.00	-Do-
462.	09XXXXXXXXXX1ZU	Meerut Sector-11		Stop filers

Detailed Audit

Sl. No.	GSTIN	Strata	Name of the Sector	Group Criteria
1.	09XXXXXXXXXX1Z8	L	Moradabad Sector-1	UP_80
2.	09XXXXXXXXXX2Z5	L	Corporate Circle, Agra	UP_80
3.	09XXXXXXXXXX1ZI	L	Noida Sector-4	UP_80
4.	09XXXXXXXXXX1ZH	L	Corporate Circle, Gorakhpur	UP_80
5.	09XXXXXXXXXX1ZU	L	Lucknow Sector-20	UP_80
6.	09XXXXXXXXXX1Z5	L	Noida Sector-3	UP_80
7.	09XXXXXXXXXX1ZB	L	Corporate Circle, Muzzaffarnagar	UP_80
8.	09XXXXXXXXXX1Z9	L	Varanasi Sector-20	UP_80
9.	09XXXXXXXXXX1ZY	L	Ghaziabad Sector-17	UP_80
10.	09XXXXXXXXXX1ZM	L	Lucknow Sector- 9	UP_80
11.	09XXXXXXXXXX2Z1	L	Noida Sector-14	UP_80
12.	09XXXXXXXXXX1ZB	L	Hardoi , Sector-2	UP_80
13.	09XXXXXXXXXX1ZC	L	Ghaziabad Sector-11	UP_80
14.	09XXXXXXXXXX1ZO	L	Corporate Circle, Ayodhya	UP_80
15.	09XXXXXXXXXX1ZY	L	Lucknow Sector- 6	UP_80
16.	09XXXXXXXXXX2ZS	L	Lucknow Sector- 2	UP_80
17.	09XXXXXXXXXXSZA	L	Corporate Circle –I, Lucknow	UP_80
18.	09XXXXXXXXXX1ZT	L	Varanasi Sector-21	UP_80
19.	09XXXXXXXXXX1ZJ	L	Ghaziabad Sector-4	UP_80
20.	09XXXXXXXXXX2ZG	L	Rampur Sector-2	UP_80
21.	09XXXXXXXXXX1Z3	L	Banda Sector-1	UP_80
22.	09XXXXXXXXXX1ZW	L	Noida Sector-13	UP_80
23.	09XXXXXXXXXX1ZN	L	Kanpur Sector-16	UP_80
24.	09XXXXXXXXXX1ZC	L	Ghaziabad Sector-9	UP_80
25.	09XXXXXXXXXX1Z8	L	Hardoi , Sector-1	UP_80
26.	09XXXXXXXXXX1ZA	L	Lucknow Sector-17	UP_80
27.	09XXXXXXXXXX1ZO	L	Ghaziabad Sector-12	UP_80
28.	09XXXXXXXXXX1ZK	L	Lucknow Sector- 12	UP_80
29.	09XXXXXXXXXX1Z8	L	Unnao Sector-1	UP_80
30.	09XXXXXXXXXX1ZZ	L	Ayodhya Sector-4	UP_80
31.	09XXXXXXXXXX1ZS	L	Noida Sector-10	UP_80
32.	09XXXXXXXXXX1ZW	L	Corporate Circle, Lucknow II	UP_80
33.	09XXXXXXXXXX1Z2	L	Kanpur Sector-26	UP_80
34.	09XXXXXXXXXX1ZD	L	Meerut Sector-11	UP_80
35.	09XXXXXXXXXX1ZO	L	Corporate Circle-I, Varanasi	UP_80
36.	09XXXXXXXXXX1Z1	L	Ghaziabad Sector-6	UP_80
37.	09XXXXXXXXXX1ZF	L	Noida Sector-8	UP_80
38.	09XXXXXXXXXX1ZC	L	Noida Sector-6	UP_80
39.	09XXXXXXXXXX1Z5	M	Lucknow Sector- 12	UP_80
40.	09XXXXXXXXXX1ZE	M	Muzaffar Nagar Sector-2	UP_80
41.	09XXXXXXXXXX1ZM	M	Shravsti Sector	UP_80
42.	09XXXXXXXXXX1Z5	M	Basti Sector-3	UP_80
43.	09XXXXXXXXXX1Z4	M	Ghaziabad Sector-8	UP_80
44.	09XXXXXXXXXX1ZR	L	Ghaziabad Sector-16	UP_80
45.	09XXXXXXXXXX3ZI	M	Noida Sector-9	UP_80
46.	09XXXXXXXXXX1Z8	M	Noida Sector-9	UP_80
47.	09XXXXXXXXXX1ZD	M	Kosikalan Sector	UP_80
48.	09XXXXXXXXXX1ZG	M	Mau Sector-2	UP_80
49.	09XXXXXXXXXX1ZK	M	Noida Sector-1	UP_80
50.	09XXXXXXXXXX1ZZ	M	Noida Sector-5	UP_80
51.	09XXXXXXXXXX1ZP	M	Ghaziabad Sector-11	UP_80
52.	09XXXXXXXXXX1ZG	M	Ghaziabad Sector-10	UP_80
53.	09XXXXXXXXXX1ZJ	M	Kanpur Sector-23	UP_80
54.	09XXXXXXXXXX1ZV	M	Hardoi , Sector-2	UP_80
55.	09XXXXXXXXXX2ZO	M	Barabanki Sector-1	UP_80
56.	09XXXXXXXXXX1ZQ	M	Noida Sector-14	UP_80
57.	09XXXXXXXXXX1Z9	M	Basti Sector-4	UP_80

Sl. No.	GSTIN	Strata	Name of the Sector	Group Criteria
58.	09XXXXXXXXXX1ZG	S	Corporate Circle, Moradabad	UP_80
59.	09XXXXXXXXXX1ZD	S	Sector-3, Gautam Buddha Nagar	UP_80
60.	09XXXXXXXXXX1ZL	S	Ghaziabad Sector-11	UP_80
61.	09XXXXXXXXXX1ZA	S	Chandauli Sector-3	UP_80
62.	09XXXXXXXXXX1ZL	S	Lucknow Sector-16	UP_80
63.	09XXXXXXXXXX1ZR	S	Sidharth Nagar, Sector-1	UP_80
64.	09XXXXXXXXXX1ZH	S	Pilibhit Sector-1	UP_80
65.	09XXXXXXXXXX2ZQ	L	Corporate Circle, Prayagraj	UP_20
66.	09XXXXXXXXXX1Z3	L	Varanasi Sector-6	UP_20
67.	09XXXXXXXXXX2ZM	L	Raibareilly Sector-1	UP_20
68.	09XXXXXXXXXX1ZF	L	Corporate Circle Gautam Buddha Nagar	UP_20
69.	09XXXXXXXXXX1Z3	L	Corporate Circle, Noida	UP_20
70.	09XXXXXXXXXX1ZU	L	Corporate Circle, Meerut	UP_20
71.	09XXXXXXXXXX1ZL	L	Noida Sector-11	UP_20
72.	09XXXXXXXXXX1ZL	L	Corporate Circle, Kanpur II	UP_20
73.	09XXXXXXXXXX1ZC	L	Corporate Circle, Lucknow II	UP_20
74.	09XXXXXXXXXX1ZY	L	Corporate Circle, Noida	UP_20
75.	09XXXXXXXXXX1ZF	M	Barabanki Sector-4	UP_20
76.	09XXXXXXXXXX1ZQ	M	Balia Sector-1	UP_20
77.	09XXXXXXXXXX1ZT	M	Moradabad Sector-10	UP_20
78.	09XXXXXXXXXX1ZH	M	Lucknow Sector- 13	UP_20
79.	09XXXXXXXXXX1ZU	M	Lakhimpur Kheri, Sector-3	UP_20
80.	09XXXXXXXXXX1ZC	S	Lucknow Sector-22	UP_20

Sector Audit

Sl. No.	Name of the Sector
1.	Lucknow Sector- 12
2.	Ghaziabad Sector-11
3.	Corporate Circle, Kanpur II
4.	Corporate Circle, Lucknow II
5.	Ghaziabad Sector-8
6.	Hardoi , Sector-2
7.	Noida Sector-14
8.	Noida Sector-9
9.	Sector-3,Gautam Buddha Nagar
10.	Varanasi Sector-20

APPENDIX-II
Action initiated on non-filers but not completed (GSTR-3A issued but ASMT-13 not issued) for the year 2017-18 to 2020-21
(Reference Para No. 2.6.1.2. (i)&(ii))

Sl. No.	Year	Name of the sector	Number of non-filers identified	Number of cases GSTR 3A issued	Cases where returns filed in pursuance of GSTR 3A	Remaining cases where returns not filed after issuing of GSTR 3A (5-6)	Cases where best judgement assessment initiated (ASMT-13)	Completed	Pending for completion (8-9)	Assessed Amount (₹ in crore)	Amount Recovered (₹ in crore)	Action not taken (4-5)
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	2017-18 to 2020-21	Sec 9 ST Noida	10,038	9,382	8,335	1,047	851	851	0	Not available	14.71	656
2.	2017-18 to 2020-21	Sec 8 ST Ghaziabad	12,375	9,310	8,166	1,144	729	729	0	Not available	4.06	3,065
3.	2017-18 to 2020-21	Sec 11 ST Ghaziabad	28,701	22,633	18,075	4,558	1,129	1,129	0	Not available	0.84	6,068
4.	2017-18 to 2020-21	Sec 2 ST Hardoi	7,039	7,039	6,914	125	125	125	0	0.83	0.83	0
5.	2017-18 to 2020-21	Sec 3 ST Gautam Buddha Nagar	33,311	35,070	25,802	9,268	3,457	1,990	1,467	8.86	0	0
6.	2017-18 to 2020-21	JC CC-II ST Kanpur	1	1	0	1	1	1	0	0.99	0	0
		Total	91,465	83,435	67,292	16,143	6,292	4,825	1,467	10.68	20.44	9,789

* Excess GSTR-3A was issued by Sector 3 ST Gautam Buddha Nagar

APPENDIX-III
Slow pace of scrutiny of returns
(Reference Para No. 2.6.1.3)

Sl. No.	Name of the sector	Year	Number of Taxpayers whose returns were scrutinised	Number of returns scrutinised	Number of cases where ASMT-10 were issued	Cases where discrepancy accepted by Taxpayer		Cases where SCNs issued				Pending for completion (9-11)	Amount (10-12)	Marked for IAP
						Number	Amount recovered	Number	Amount	Completed	Amount Recovered			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	Sec 9 ST Noida	2017-18 to 2020-21	1,370	1,370	280	0	0	71	Not Available	49	32.08	22	Not available	0
2.	Sec 8 ST Ghaziabad	2017-18 to 2020-21	2,070	2,219	96	0	0	42	2.14	12	0	30	2.14	0
3.	Sec 11 ST Ghaziabad	2017-18 to 2020-21	1,913	2,173	215	28	0.48	87	54.67	28	0.04	59	54.63	0
4.	JC CC-II ST Kanpur	2017-18 to 2020-21	97	120	120	18	4.89	41	42.25	4	0.19	37	42.06	3
5.	Sec 3 ST Gautam Buddha Nagar	2017-18 to 2020-21	4,482	19,915	1,647	348	4.12	311	26.10	219	1.36	92	24.74	0
	Total		9,932	25,797	2,358	394	9.49	552	125.16	312	33.67	240	123.57	3

*₹ 123.57 crore-Sec 8 Ghaziabad ₹ 2.14 crore, Sec 11 Ghaziabad ₹ 54.63 crore, JC CC-II Kanpur ₹ 42.06 crore and Sec 3 Gautam Buddha Nagar ₹ 24.74 crore.

APPENDIX-IV
Lack of action on Business Intelligence and Fraud Analytics reports
(Reference Para No. 2.6.1.5)

Sl. No.	Year	Name of the sector	Number of BIFA reports marked for verification	Mismatch of tax	Completed verification cases by sectors		Initiated and Pending verification		Not Initiated	Where "no Action is required" proposed out of verified cases
					Number of Reports	Amount recovered	Number of Reports	Amount recovered		
1.	2017-18 to 2020-21	Sec 9 ST Noida	778	58.01	5	5.37	313	6.71	344	116
2.	2017-18 to 2020-21	Sec 8 ST Ghaziabad	344	23.83	1	0.03	148	0.80	109	86
3.	2017-18 to 2020-21	JC CC-II ST Kanpur	104	Not provided	21	4.70	83	0	Not provided	0
	Total		1,226	81.84	27	10.10	544	7.51	453	202

APPENDIX-V
Action for cancellation not completed/initiated in all cases
(Reference Para No. 2.6.1.6.(i))

Sl. No.	Name of the sector	Number of applications received for cancellation from taxpayer	On suo-moto action	Total number of cases for cancellation (3+4)	Number of cases REG issued 17 SCN	Number of cases order of cancellation issued in REG -19	Number of cases REG-20 order passed (dropping the proceedings)	Cases pending for completion where SCN issued {6-(7+8)}	Number of cases where GSTR-10 filed	Number of assessment completed (ASMT-13)	Action not initiated (5-6)
1	2	3	4	5	6	7	8	9	10	11	12
1.	Sec 9 ST Noida	413	404	817	817	817	Not provided	0	Not provided	Not provided	0
2.	Sec 8 ST Ghaziabad	510	422	932	932	0	Not provided	932	Not provided	Not provided	0
3.	Sec 11 ST Ghaziabad	997	961	1,958	1,958	0	Not provided	1,958	Not provided	Not provided	0
4.	Sec 2 ST Hardoi	636	674	1,310	1,111	1,111	Not provided	0	Not provided	Not provided	199
5.	Sec 3 ST G. B. Nagar	1482	2,603	4,085	4,085	3,201	877	7	399	Not provided	0
	Total	4,038	5,064	9,102	8,903	5,129	877	2,897	399		199

APPENDIX-VI
Deviations from GST law and rules
(Reference Para No. 2.6.2.3.(a))

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
1.	09XXXXXXXXXXXX1ZN	Lucknow Sector-20	ITC mismatch between GSTR 2A and GSTR-3B	15.21	Recovered	0.94
2.	09XXXXXXXXXXXX1ZU	Kanpur Sector-26	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.58	Recovered	0.15
3.	09XXXXXXXXXXXX1ZS	Corporate Circle, Aligarh	Incorrect availment of ISD credit	8.73	Recovered	8.73
4.	09XXXXXXXXXXXX1ZA	Noida Sector-14	Short payment of interest on delayed payment of tax	0.19	Recovered	0.19
5.	09XXXXXXXXXXXX1ZV	Corporate Circle, Kanpur II	Short payment of interest on delayed payment of tax	0.44	Recovered	0.44
6.	09XXXXXXXXXXXX1ZE	Sector-1, Gautam Buddha Nagar	Short payment of interest on delayed payment of tax	0.18	Recovered	0.12
7.	09XXXXXXXXXXXX3Z7	Corporate Circle, Greater Noida -2	Short payment of interest on delayed payment of tax	0.52	Recovered	0.06
8.	09XXXXXXXXXXXX1Z7	Kanpur Sector-20	Short payment of interest on delayed payment of tax	0.70	Recovered	0.65
9.	09XXXXXXXXXXXX1ZT	Lucknow Sector- 2	Short payment of interest on delayed payment of tax	0.56	Recovered	0.54
10.	09XXXXXXXXXXXX1ZL	Bijnor, Sector-2	Short payment of interest on delayed payment of tax	0.20	Recovered	0.20
Total				27.31		112.02
1.	09XXXXXXXXXXXX1ZW	Corporate Circle, Prayagraj	ITC mismatch between GSTR 2A and GSTR-3B	2.87	SCN issued	0.01
2.	09XXXXXXXXXXXX5ZN	Lucknow Sector-20	ITC mismatch between GSTR 2A and GSTR-3B	3.36	SCN issued	3.36
3.	09XXXXXXXXXXXX1ZI	Lucknow Sector-20	ITC mismatch between GSTR 2A and GSTR-3B	2.76	SCN issued	2.76
4.	09XXXXXXXXXXXX1Z0	Muzaffar Nagar Sector-5	ITC mismatch between GSTR 2A and GSTR-3B	3.06	SCN issued	3.06
5.	09XXXXXXXXXXXX1ZW	Lucknow Sector- 9	ITC mismatch between GSTR 2A and GSTR-3B	3.19	SCN issued	3.19

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
6.	09XXXXXXXXXX1ZV	Corporate Circle, Kanpur II	ITC mismatch between GSTR 2A and GSTR-3B	9.08	SCN issued	9.08
7.	09XXXXXXXXXX2ZU	Lucknow Sector-19	ITC mismatch between GSTR 2A and GSTR-3B	2.21	SCN issued	2.21
8.	09XXXXXXXXXXUZQ	Lucknow Sector- 2	ITC mismatch between GSTR 2A and GSTR-3B	1.91	SCN issued	1.98
9.	09XXXXXXXXXX1ZV	Sector-3, Gautam Buddha Nagar	ITC mismatch between GSTR 2A and GSTR-3B	2.83	SCN issued	2.83
10.	09XXXXXXXXXX1Z0	Corporate Circle, Ghaziabad II	ITC mismatch between GSTR 2A and GSTR-3B	6.92	SCN issued	6.92
11.	09XXXXXXXXXX1ZN	Corporate Circle, Noida	ITC mismatch between GSTR 2A and GSTR-3B	3.76	SCN issued	3.76
12.	09XXXXXXXXXX2ZV	Ghaziabad Sector-12	ITC mismatch between GSTR 2A and GSTR-3B	2.14	SCN issued	2.35
13.	09XXXXXXXXXX2ZW	Lucknow Sector-20	ITC mismatch between GSTR 2A and GSTR-3B	2.24	SCN issued	2.24
14.	09XXXXXXXXXX1ZX	Corporate Circle, Lucknow I	ITC mismatch between GSTR 2A and GSTR-3B	6.92	SCN issued	7.10
15.	09XXXXXXXXXX1ZP	Noida Sector-9	ITC mismatch between GSTR 2A and GSTR-3B	2.94	SCN issued	2.94
16.	09XXXXXXXXXX2Z3	Gonda, Sector-1	ITC mismatch between GSTR 2A and GSTR-3B	2.09	SCN issued	0.09
17.	09XXXXXXXXXX1ZR	Nazibabad, Sector-1	ITC mismatch between GSTR 2A and GSTR-3B	3.20	SCN issued	3.20
18.	09XXXXXXXXXX1Z9	Noida Sector-3	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	2.93	SCN issued	2.93
19.	09XXXXXXXXXX1ZV	Pratapgarh Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.34	SCN issued	0.27
20.	09XXXXXXXXXX1ZN	Kanpur Sector-20	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.94	SCN issued	0.80

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
21.	09XXXXXXXXXX1ZG	Kanpur Sector-20	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.45	SCN issued	0.45
22.	09XXXXXXXXXX1ZA	Varanasi Sector-12	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.33	SCN issued	0.01
23.	09XXXXXXXXXX1Z1	Lucknow Sector-12	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.31	SCN issued	0.04
24.	09XXXXXXXXXX2ZF	Kanpur Sector-13	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.96	SCN issued	0.96
25.	09XXXXXXXXXX1ZG	Azamgarh Sector-3	Incorrect availment of ISD credit	0.19	SCN issued	0.19
26.	09XXXXXXXXXX1ZU	Lucknow Sector-18	Incorrect availment of ISD credit	0.70	SCN issued	0.70
27.	09XXXXXXXXXX1Z9	Corporate Circle, Moradabad	Incorrect availment of ISD credit	0.14	SCN issued	0.14
28.	09XXXXXXXXXX1ZL	Kosikalan Sector	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	25.81	SCN issued	25.81
29.	09XXXXXXXXXX1ZE	Chandausi Sector-1	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	6.99	SCN issued	6.99
30.	09XXXXXXXXXX1ZO	Gorakhpur Sector-7	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	1.49	SCN issued	1.49
31.	09XXXXXXXXXX1ZN	Sector-2, Gautam Buddha Nagar	Mismatch in turnover declared in Table 5R of GSTR-9C	36.15	SCN issued	36.15
32.	09XXXXXXXXXX4ZA	Lucknow Sector-18	Mismatch in turnover declared in Table 5R of GSTR-9C	64.35	SCN issued	64.35
33.	09XXXXXXXXXX1ZE	Lucknow Sector-19	Mismatch in turnover declared in Table 5R of GSTR-9C	31.32	SCN issued	31.32

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
34.	09XXXXXXXXXX1Z9	Mahoba Sector	Mismatch in turnover declared in Table 5R of GSTR-9C	80.09	SCN issued	80.09
35.	09XXXXXXXXXX1ZW	Muzaffar Nagar Sector-5	Mismatch in turnover declared in Table 5R of GSTR-9C	46.44	SCN issued	46.44
36.	09XXXXXXXXXX1Z0	Sardhana Sector	Mismatch in turnover declared in Table 5R of GSTR-9C	14.85	SCN issued	1.78
37.	09XXXXXXXXXX1ZU	Agra Sector-18	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	40.37	SCN issued	40.37
38.	09XXXXXXXXXX1ZD	Corporate Circle, Kanpur I	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.56	SCN issued	0.56
39.	09XXXXXXXXXX1Z7	Varanasi Sector-12	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.95	SCN issued	0.95
40.	09XXXXXXXXXX1ZM	Mirzapur Sector-3	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.93	SCN issued	0.93
41.	09XXXXXXXXXX1ZH	Bareilly Sector-10	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.86	SCN issued	0.86
42.	09XXXXXXXXXX1Z7	Corporate Circle, Kanpur II	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.96	SCN issued	0.96
43.	09XXXXXXXXXX1ZZ	Meerut Sector-6	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.92	SCN issued	0.92
44.	09XXXXXXXXXX1ZY	Sambhal Sector-1	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.59	SCN issued	0.59
45.	09XXXXXXXXXX2ZM	Ghaziabad Sector-16	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.54	SCN issued	0.54
46.	09XXXXXXXXXX1ZN	Basti Sector-3	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.06	SCN issued	1.06
47.	09XXXXXXXXXX1ZN	Sitapur, Sector-1	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.54	SCN issued	0.54
48.	09XXXXXXXXXX1ZE	Chandausi Sector-1	Undischarged tax liabilities	6.82	SCN issued	6.82

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
49.	09XXXXXXXXXX1Z9	Lucknow Sector-18	Undischarged tax liabilities	4.80	SCN issued	4.80
50.	09XXXXXXXXXX1Z5	Corporate Circle, Kanpur II	Undischarged tax liabilities	6.51	SCN issued	5.18
51.	09XXXXXXXXXX1ZY	Sambhal Sector-1	Undischarged tax liabilities	6.99	SCN issued	6.99
52.	09XXXXXXXXXX1Z6	Noida Sector-7	Undischarged tax liabilities	3.40	SCN issued	3.40
53.	09XXXXXXXXXX1ZS	Noida Sector-4	Undischarged tax liabilities	7.37	SCN issued	7.37
54.	09XXXXXXXXXX1ZU	Lucknow Sector- 5	Composition taxpayer also availing e-commerce facility	0	SCN issued	0
55.	09XXXXXXXXXX1ZM	Balia Sector-2	Composition taxpayer also availing e-commerce facility	0	SCN issued	0
56.	09XXXXXXXXXX1ZU	Agra Sector-15	Composition taxpayer also availing e-commerce facility	0	SCN issued	0
57.	09XXXXXXXXXX1ZE	Lucknow Sector-16	Composition taxpayer also availing e-commerce facility	0	SCN issued	0
58.	09XXXXXXXXXX1ZK	Lucknow Sector- 12	GSTR-3B was not filed but GSTR-1 is available	12.83	SCN issued	12.83
59.	09XXXXXXXXXX1Z4	Prayagraj Sector-12	GSTR-3B was not filed but GSTR-1 is available	0.20	SCN issued	0.20
60.	09XXXXXXXXXX1ZC	Noida Sector-4	GSTR-3B was not filed but GSTR-1 is available	0.20	SCN issued	0.20
61.	09XXXXXXXXXX1ZG	Kanpur Sector-11	GSTR-3B was not filed but GSTR-1 is available	0.14	SCN issued	0.14
62.	09XXXXXXXXXX1ZU	Lucknow Sector- 5	GSTR-3B was not filed but GSTR-1 is available	0.12	SCN issued	0.12
63.	09XXXXXXXXXX1ZS	Lucknow Sector-14	GSTR-3B was not filed but GSTR-1 is available	0.09	SCN issued	0.09
64.	09XXXXXXXXXX1ZE	Lucknow Sector-21	GSTR-3B was not filed but GSTR-1 is available	0.09	SCN issued	0.09
65.	09XXXXXXXXXX1ZQ	Lucknow Sector-15	GSTR-3B was not filed but GSTR-1 is available	0.06	SCN issued	0.06
66.	09XXXXXXXXXX1ZR	Noida Sector-10	GSTR-3B was not filed but GSTR-1 is available	0.06	SCN issued	0.06
67.	09XXXXXXXXXX1ZA	Sector-1, Gautam Buddha Nagar	GSTR-3B was not filed but GSTR-1 is available	0.99	SCN issued	0.99

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
68.	09XXXXXXXXXX1ZY	Lucknow Sector-21	GSTR-3B was not filed but GSTR-1 is available	0.39	SCN issued	0.39
69.	09XXXXXXXXXX1Z1	Aligarh Sector-11	GSTR-3B was not filed but GSTR-1 is available	0.14	SCN issued	0.14
70.	09XXXXXXXXXX1Z2	Lucknow Sector- 8	GSTR-3B was not filed but GSTR-1 is available	0.10	SCN issued	0.01
71.	09XXXXXXXXXX1ZK	Mahraj Ganj, Sector -1	GSTR-3B was not filed but GSTR-1 is available	0.07	SCN issued	0.07
72.	09XXXXXXXXXX1Z1	Aligarh Sector-10	GSTR-3B was not filed but GSTR-1 is available	0.05	SCN issued	0.05
73.	09XXXXXXXXXX2ZC	Ambedkar Nagar, Sector-1	GSTR-3B was not filed but GSTR-1 is available	0.04	SCN issued	0.04
74.	09XXXXXXXXXX1ZO	Meerut Sector-8	Short payment of interest on delayed payment of tax	0.49	SCN issued	0.49
75.	09XXXXXXXXXX1ZB	Etah, Sector-2	Short payment of interest on delayed payment of tax	0.21	SCN issued	0.21
76.	09XXXXXXXXXX1ZN	Noida Sector-2	Short payment of interest on delayed payment of tax	0.19	SCN issued	0.19
77.	09XXXXXXXXXX1Z0	Sector-1, Gautam Buddha Nagar	Short payment of interest on delayed payment of tax	0.19	SCN issued	0.19
78.	09XXXXXXXXXX1ZC	Noida Sector-3	Short payment of interest on delayed payment of tax	1.16	SCN issued	1.16
79.	09XXXXXXXXXX1Z5	Lucknow Sector- 1	Short payment of interest on delayed payment of tax	0.26	SCN issued	0.26
80.	09XXXXXXXXXX1Z0	Shahjahanpur Sector-3	Short payment of interest on delayed payment of tax	0.18	SCN issued	0.18
81.	09XXXXXXXXXX1Z8	Ayodhya Sector-5	Short payment of interest on delayed payment of tax	0.26	SCN issued	0.23
	Total			478.94		459.22
1.	09XXXXXXXXXX1ZA	Noida Sector-14	ITC mismatch between GSTR 2A and GSTR-3B	14.24	ASMT-10	
2.	09XXXXXXXXXX1ZU	Ghaziabad Sector-5	ITC mismatch between GSTR 2A and GSTR-3B	3.46	ASMT-10	
3.	09XXXXXXXXXX3ZE	Bareilly Sector-3	ITC mismatch between GSTR 2A and GSTR-3B	3.78	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
4.	09XXXXXXXXXX1Z2	Noida Sector-7	ITC mismatch between GSTR 2A and GSTR-3B	2.00	ASMT-10	
5.	09XXXXXXXXXX1ZN	Noida Sector-13	ITC mismatch between GSTR 2A and GSTR-3B	2.78	ASMT-10	
6.	09XXXXXXXXXX1ZQ	Corporate Circle, Noida	ITC mismatch between GSTR 2A and GSTR-3B	2.55	ASMT-10	
7.	09XXXXXXXXXX4ZE	Sector-3 Hapur	ITC mismatch between GSTR 2A and GSTR-3B	27.11	ASMT-10	
8.	09XXXXXXXXXX1Z6	Prayagraj Sector-12	ITC mismatch between GSTR 2A and GSTR-3B	3.46	ASMT-10	
9.	09XXXXXXXXXX1ZZ	Noida Sector-14	ITC mismatch between GSTR 2A and GSTR-3B	10.56	ASMT-10	
10.	09XXXXXXXXXX1ZO	Barabanki Sector-1	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.51	ASMT-10	
11.	09XXXXXXXXXX1ZO	Noida Sector-11	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.26	ASMT-10	
12.	09XXXXXXXXXX1Z5	Corporate Circle, Ghaziabad II	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.54	ASMT-10	
13.	09XXXXXXXXXX1ZA	Sector-2, Gautam Buddha Nagar	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.50	ASMT-10	
14.	09XXXXXXXXXX1ZN	Kannauj Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.56	ASMT-10	
15.	09XXXXXXXXXX1Z4	Lucknow Sector- 7	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.36	ASMT-10	
16.	09XXXXXXXXXX1ZI	Lucknow Sector-18	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.50	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
17.	09XXXXXXXXXX1Z9	Bareilly Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.27	ASMT-10	
18.	09XXXXXXXXXX1ZD	Kannauj Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.25	ASMT-10	
19.	09XXXXXXXXXX1ZF	Bareilly Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.33	ASMT-10	
20.	09XXXXXXXXXX1ZP	Bareilly Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.35	ASMT-10	
21.	09XXXXXXXXXX1ZX	Ghaziabad Sector-12	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	0.25	ASMT-10	
22.	09XXXXXXXXXX1ZX	Ghaziabad Modi Nagar Sector	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	0.44	ASMT-10	
23.	09XXXXXXXXXX1Z8	Ghaziabad Sector-5	Incorrect availment of ISD credit	0.68	ASMT-10	
24.	09XXXXXXXXXX1ZO	Noida Sector-12	Incorrect availment of ISD credit	0.41	ASMT-10	
25.	09XXXXXXXXXX3Z4	Sector-3,Gautam Buddha Nagar	Incorrect availment of ISD credit	1.51	ASMT-10	
26.	09XXXXXXXXXX1ZO	Corporate Circle, Ghaziabad II	Incorrect availment of ISD credit	0.13	ASMT-10	
27.	09XXXXXXXXXX1ZX	Corporate Circle, Greater Noida -2	Incorrect availment of ISD credit	0.29	ASMT-10	
28.	09XXXXXXXXXX1ZH	Varanasi Sector-10	Incorrect availment of ISD credit	0.97	ASMT-10	
29.	09XXXXXXXXXX1ZM	Corporate Circle, Meerut	Incorrect availment of ISD credit	0.24	ASMT-10	
30.	09XXXXXXXXXX1Z8	Mahoba Sector	Incorrect availment of ISD credit	0.37	ASMT-10	
31.	09XXXXXXXXXX2ZZ	Firozabad Sector-5	Incorrect availment of ISD credit	0.25	ASMT-10	
32.	09XXXXXXXXXX1Z4	Noida Sector-3	Incorrect availment of ISD credit	0.23	ASMT-10	
33.	09XXXXXXXXXX1ZN	Ghaziabad Sector-2	Incorrect availment of ISD credit	0.14	ASMT-10	
34.	09XXXXXXXXXX1ZM	Ghaziabad Sector-4	Incorrect availment of ISD credit	0.31	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
35.	09XXXXXXXXXX1Z3	Firozabad Sector-5	Incorrect availment of ISD credit	0.16	ASMT-10	
36.	09XXXXXXXXXX1ZZ	Mirzapur Sector-1	Incorrect availment of ISD credit	0.28	ASMT-10	
37.	09XXXXXXXXXX1ZE	Prayagraj Sector-2	Incorrect availment of ISD credit	0.15	ASMT-10	
38.	09XXXXXXXXXX1ZY	Noida Sector-14	Incorrect ISD credit reversal	0.01	ASMT-10	
39.	09XXXXXXXXXX1ZP	Noida Sector-13	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	12.07	ASMT-10	
40.	09XXXXXXXXXX1ZC	Noida Sector-8	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	14.83	ASMT-10	
41.	09XXXXXXXXXX1ZQ	Corporate Circle, Lucknow II	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	59.73	ASMT-10	
42.	09XXXXXXXXXX1ZR	Corporate Circle, Noida	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	14.17	ASMT-10	
43.	09XXXXXXXXXX1Z5	Corporate Circle, Lucknow II	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	178.33	ASMT-10	
44.	09XXXXXXXXXX1ZY	Corporate Circle, Noida	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	76.00	ASMT-10	
45.	09XXXXXXXXXX1ZY	Ghaziabad Sector-12	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	16.09	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
46.	09XXXXXXXXXX4ZE	Sector-3 Hapur	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	3.23	ASMT-10	
47.	09XXXXXXXXXX1ZO	Noida Sector-14	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	2.53	ASMT-10	
48.	09XXXXXXXXXX1ZQ	Noida Sector-14	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	3.02	ASMT-10	
49.	09XXXXXXXXXX1Z6	Corporate Circle, Noida	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	2.69	ASMT-10	
50.	09XXXXXXXXXX1ZW	Ghaziabad Sector-16	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	2.48	ASMT-10	
51.	09XXXXXXXXXX4ZM	Kanpur Sector-11	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	1.92	ASMT-10	
52.	09XXXXXXXXXX1ZT	Noida Sector-13	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	1.63	ASMT-10	
53.	09XXXXXXXXXX1ZU	Corporate Circle, Moradabad	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	1.42	ASMT-10	
54.	09XXXXXXXXXX1ZH	Ghaziabad Sector-4	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	19.81	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
55.	09XXXXXXXXXX1ZQ	Noida Sector-10	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	1.21	ASMT-10	
56.	09XXXXXXXXXX3ZM	Noida Sector-13	Mismatch in turnover declared in Table 5R of GSTR-9C	925.60	ASMT-10	
57.	09XXXXXXXXXX1ZJ	Noida Sector-14	Mismatch in turnover declared in Table 5R of GSTR-9C	40.52	ASMT-10	
58.	09XXXXXXXXXX1ZD	Bulandshahar Sector-1	Mismatch in turnover declared in Table 5R of GSTR-9C	272.81	ASMT-10	
59.	09XXXXXXXXXX1Z7	Ghaziabad Sector-16	Mismatch in turnover declared in Table 5R of GSTR-9C	56.14	ASMT-10	
60.	09XXXXXXXXXX1ZW	Ghaziabad Sector-16	Mismatch in turnover declared in Table 5R of GSTR-9C	53.82	ASMT-10	
61.	09XXXXXXXXXX1ZL	Lucknow Sector-20	Mismatch in turnover declared in Table 5R of GSTR-9C	459.73	ASMT-10	
62.	09XXXXXXXXXX1ZE	Noida Sector-13	Mismatch in turnover declared in Table 5R of GSTR-9C	60.97	ASMT-10	
63.	09XXXXXXXXXX1ZP	Ghaziabad Sector-1	Mismatch in turnover declared in Table 5R of GSTR-9C	51.16	ASMT-10	
64.	09XXXXXXXXXX1ZX	Noida Sector-12	Mismatch in turnover declared in Table 5R of GSTR-9C	47.34	ASMT-10	
65.	09XXXXXXXXXX1ZK	Ghaziabad Sector-16	Mismatch in turnover declared in Table 5R of GSTR-9C	19.92	ASMT-10	
66.	09XXXXXXXXXX1Z4	Lucknow Sector- 9	Mismatch in turnover declared in Table 5R of GSTR-9C	258.05	ASMT-10	
67.	09XXXXXXXXXX1ZG	Ghaziabad Sector-16	Mismatch in turnover declared in Table 5R of GSTR-9C	119.89	ASMT-10	
68.	09XXXXXXXXXX1ZS	Basti Sector-2	Mismatch in turnover declared in Table 5R of GSTR-9C	92.66	ASMT-10	
69.	09XXXXXXXXXX1ZG	Ghaziabad Sector-16	Mismatch in turnover declared in Table 5R of GSTR-9C	33.53	ASMT-10	
70.	09XXXXXXXXXX1ZG	Sector-3,Gautam Buddha Nagar	Mismatch in turnover declared in Table 5R of GSTR-9C	52.73	ASMT-10	
71.	09XXXXXXXXXX1ZD	Lucknow Sector-21	Mismatch in turnover declared in Table 5R of GSTR-9C	197.42	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
72.	09XXXXXXXXXX1ZL	Sector-2,Gautam Buddha Nagar	Mismatch in turnover declared in Table 5R of GSTR-9C	67.31	ASMT-10	
73.	09XXXXXXXXXX1ZO	Sector-3,Gautam Buddha Nagar	Mismatch in turnover declared in Table 5R of GSTR-9C	65.16	ASMT-10	
74.	09XXXXXXXXXX1Z8	Lucknow Sector- 2	Mismatch in turnover declared in Table 5R of GSTR-9C	46.64	ASMT-10	
75.	09XXXXXXXXXX1ZM	Sector-2,Gautam Buddha Nagar	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	57.21	ASMT-10	
76.	09XXXXXXXXXX1ZF	Noida Sector-8	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	24.41	ASMT-10	
77.	09XXXXXXXXXX1Z6	Noida Sector-3	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	13.40	ASMT-10	
78.	09XXXXXXXXXX1ZM	Ghaziabad Sector-16	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	19.35	ASMT-10	
79.	09XXXXXXXXXX1Z3	Noida Sector-14	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	44.56	ASMT-10	
80.	09XXXXXXXXXX1ZI	Lucknow Sector- 9	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	35.13	ASMT-10	
81.	09XXXXXXXXXX5Z0	Ghaziabad Modi Nagar Sector	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	221.32	ASMT-10	
82.	09XXXXXXXXXX4ZE	Sector-3 Hapur	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.40	ASMT-10	
83.	09XXXXXXXXXX1ZE	Chandausi Sector-1	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	6.82	ASMT-10	
84.	09XXXXXXXXXX1ZH	Lucknow Sector- 8	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	2.42	ASMT-10	
85.	09XXXXXXXXXX1Z6	Ghaziabad Sector-10	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.99	ASMT-10	
86.	09XXXXXXXXXX1ZJ	Corporate Circle, Ghaziabad I	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.30	ASMT-10	
87.	09XXXXXXXXXX1ZG	Shahjahanpur Sector-4	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.89	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
88.	09XXXXXXXXXX1ZF	Sector-2, Gautam Buddha Nagar	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.70	ASMT-10	
89.	09XXXXXXXXXX1ZS	Noida Sector-14	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.97	ASMT-10	
90.	09XXXXXXXXXX1ZV	Sector-3, Gautam Buddha Nagar	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	2.83	ASMT-10	
91.	09XXXXXXXXXX3ZK	Ghaziabad Sector-12	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.52	ASMT-10	
92.	09XXXXXXXXXX1ZO	Lucknow Sector- 12	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.95	ASMT-10	
93.	09XXXXXXXXXX1ZO	Gorakhpur Sector-7	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.35	ASMT-10	
94.	09XXXXXXXXXX1ZX	Lucknow Sector-16	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.34	ASMT-10	
95.	09XXXXXXXXXX1ZU	Ghaziabad Sector-16	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.72	ASMT-10	
96.	09XXXXXXXXXX1ZH	Noida Sector-12	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.06	ASMT-10	
97.	09XXXXXXXXXX1Z9	Noida Sector-3	Undischarged tax liabilities	3.02	ASMT-10	
98.	09XXXXXXXXXX1ZJ	Ghaziabad Sector-12	Undischarged tax liabilities	3.09	ASMT-10	
99.	09XXXXXXXXXX9ZO	Corporate Circle, Lucknow II	Undischarged tax liabilities	8.60	ASMT-10	
100.	09XXXXXXXXXX1ZI	Noida Sector-14	Undischarged tax liabilities	5.71	ASMT-10	
101.	09XXXXXXXXXX1ZJ	Lucknow Sector- 2	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
102.	09XXXXXXXXXX1ZV	Ghaziabad Sector-16	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
103.	09XXXXXXXXXX2ZC	Ghaziabad Sector-15	Composition taxpayer also availing e-commerce facility	0	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
104.	09XXXXXXXXXX1Z5	Noida Sector-13	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
105.	09XXXXXXXXXX1Z0	Ghaziabad Sector-4	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
106.	09XXXXXXXXXX1ZN	Noida Sector-8	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
107.	09XXXXXXXXXX1ZP	Ghaziabad Sector-5	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
108.	09XXXXXXXXXX1ZZ	Mainpuri Sector-2	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
109.	09XXXXXXXXXX1ZB	Sector-3, Gautam Buddha Nagar	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
110.	09XXXXXXXXXX1ZG	Sector-3, Gautam Buddha Nagar	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
111.	09XXXXXXXXXX1Z3	Ghaziabad Sector-16	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
112.	09XXXXXXXXXX1Z6	Ghaziabad Sector-16	GSTR-3B was not filed but GSTR-1 is available	1.14	ASMT-10	
113.	09XXXXXXXXXX1Z0	Jaunpur Sector-1	GSTR-3B was not filed but GSTR-1 is available	0.50	ASMT-10	
114.	09XXXXXXXXXX1ZJ	Ghaziabad Sector-5	GSTR-3B was not filed but GSTR-1 is available	0.15	ASMT-10	
115.	09XXXXXXXXXX1ZL	Ghaziabad Sector-16	GSTR-3B was not filed but GSTR-1 is available	0.11	ASMT-10	
116.	09XXXXXXXXXX2ZK	Ghaziabad Sector-12	GSTR-3B was not filed but GSTR-1 is available	0.11	ASMT-10	
117.	09XXXXXXXXXX1ZZ	Mau Sector-3	GSTR-3B was not filed but GSTR-1 is available	0.07	ASMT-10	
118.	09XXXXXXXXXX1Z7	Gorakhpur Sector-7	GSTR-3B was not filed but GSTR-1 is available	0.06	ASMT-10	
119.	09XXXXXXXXXX1ZA	Ghaziabad Sector-1	Short payment of interest on delayed payment of tax	0.18	ASMT-10	
120.	09XXXXXXXXXX1ZN	Lucknow Sector-20	Short payment of interest on delayed payment of tax	0.18	ASMT-10	
121.	09XXXXXXXXXX1Z9	Noida Sector-14	Short payment of interest on delayed payment of tax	0.32	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
122.	09XXXXXXXXXXXX1Z8	Lucknow Sector- 9	Short payment of interest on delayed payment of tax	0.32	ASMT-10	
123.	09XXXXXXXXXXXX1ZT	Corporate Circle, Noida	Short payment of interest on delayed payment of tax	1.84	ASMT-10	
	Total			3,879.79		

APPENDIX-VII
Cases where Department's reply is not accepted to audit
(Reference Para No. 2.6.2.3(b))

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch amount (₹ in crore)	Department's reply	Rebuttal
1.	09XXXXXXXXXX1ZQ	Sector-1, Gautam Buddha Nagar	ITC mismatch between GSTR 2A and GSTR-3B	21.25	Department replied that taxable person has already deposited excess claimed ITC CGST ₹ 16,052.00 and SGST ₹ 16,052.00.	Department has not given specific reply on difference of ITC of ₹ 21,24,85,153.00 claimed in GSTR-3B and auto-populated ITC in GSTR-2A.
2.	09XXXXXXXXXX1ZT	Azamgarh Sector-4	ITC mismatch between GSTR 2A and GSTR-3B	3.69	Department replied that notice U/s 61 was issued on 30.06.2021. Reply was furnished on 09.07.2021 which was found convincing and verified from portal.	No comments have been made on difference of ITC claim between GSR-2A and GSTR-3B.
3.	09XXXXXXXXXX1ZP	Kanpur Sector-1	ITC mismatch between GSTR 2A and GSTR-3B	1.92	Department replied that due to mistake ITC of ₹ 1,87,74,300.00 which was to be entered on inward supplies (Other than RCM) in column 6B of GSTR-9 was entered in column 6D ITC on inward supplies liable to reverse charge.	Department's reply is on RCM whereas audit has raised the issue of difference of ITC claim between 3B and 2A.
4.	09XXXXXXXXXX1ZE	Bhadohi Sector-3	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.50	Department replied that ITC of only ₹ 2,744.00 has been claimed by the taxable person for which tax deposited through challan.	Reply is not acceptable as in column 6(D) of GSTR-9 RCM-ITC is shown ₹ 49,89,560.00
5.	09XXXXXXXXXX1ZK	Kannauj Sector-1	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.34	Department replied that during 2017-18 ITC of ₹ 34,07,538.56 was claimed out of which ITC of ₹ 30,64,046.10 has been reversed by the taxable person and net ITC of ₹ 3,43,492.00 is claimed. By passing order U/s 73 demand of ₹ 3,43,492.00 with interest of ₹ 4,39,670.00 has been created.	As per provisions of the Act tax is to be paid first on purchases made from unregistered persons under RCM, thereafter ITC can be claimed. Taxable person had not deposited tax in cash.
6.	09XXXXXXXXXX1ZS	Mirzapur Sector-2	Mismatch between	0.27	Department replied that under RCM	No comment has been made

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch amount (₹ in crore)	Department's reply	Rebuttal
			ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9		tax of ₹ 6850.00 has been deposited.	on ITC claim of ₹ 26,94,874.00 under RCM.
7.	09XXXXXXXXXX1Z4	Ambedkar Nagar, Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.54	Department replied that demand of ₹ 16,55,884.00 has been created by passing order U/s 73.	No comment has been made on ITC claim of ₹ 53,88,480.00 under RCM.
8.	09XXXXXXXXXX1ZX	Bhadohi Sector-3	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.78	Department replied that no ITC under RCM has been claimed by the taxable person.	No comment has been made on ITC claim of ₹ 77,85,093.00 under RCM in GSTR-9.
9.	09XXXXXXXXXX1ZZ	Varanasi Sector-12	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.70	The Department replied that notice under Section 73(1) has been issued in DRC-01 intimating tax liability of ₹ 1.22 lakh along with interest.	Department reply is not matching with the audit objection raised by the audit on excess ITC claimed on RCM.
10.	09XXXXXXXXXX1ZF	Badaun Sector-1	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.28	Department replied that action is in process.	No specific comment on claim of ITC of ₹ 27,80,089.00 under RCM given by department.
11.	09XXXXXXXXXX1Z0	Sitapur, Sector-4	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/GSTR-9	0.41	Department replied that no difference found in ITC claim in Table 3.1(d) of GSTR-3B and Table 6(C) of GSTR-9	Reply is not acceptable as in R9 column 6D taxable person has claimed ITC of ₹ 40,45,711.41 under RCM.
12.	09XXXXXXXXXX1ZU	Noida Sector-9	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/GSTR-9	0.76	Department replied that there is no ITC claim under RCM without payment of tax.	Reply is not acceptable as in column 6(D) of GSTR-9 RCM-ITC is shown ₹ 76,34,149.00.

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch amount (₹ in crore)	Department's reply	Rebuttal
13.	09XXXXXXXXXX1ZD	Bhadohi Sector-3	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/GSTR-9	0.29	Department replied that as per GSTR-9C unreconciled amount was due to unreconciled amount.	No specific reply furnished on RCM.
14.	09XXXXXXXXXX1ZT	Varanasi Sector-5	Incorrect availment of ISD credit	0.16	Department replied that ITC of ₹ 13,90,606.00 is auto-populated in GSTR-2A on purchases made by the taxable person. ITC of ₹ 2,06,352.00 is not auto-populated but it is as per the provisions of the Section 16 of the Act. Excess claimed ITC ₹ 10,348.00 has been deposited by the taxable person vide DRC dated 22.02.2023 with interest.	Not accepted as there no comment on ISD credit distributors not showing credit to said taxable person.
15.	09XXXXXXXXXX1ZH	Lucknow Sector- 13	Incorrect ISD credit reversal	0.01	Department replied that RITC of ₹ 15,78,296.00 has been done.	No specific reply on ISD reversal furnished by the department.
16.	09XXXXXXXXXX1ZO	Corporate Circle, Greater Noida -2	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	39.09	Department replied that notice U/s 61 for difference of ITC between GSTR-3B and GSTR-2A was issued on 10.04.2023. No reply has been received.	On unreconciled turnover of ₹ 39,08,66,784.00 no comment has been made.
17.	09XXXXXXXXXX1ZT	Lucknow Sector- 9	Mismatch in turnover declared in Table 5R of GSTR-9C	31.78	Department replied that by passing order demand of ₹ 24,19,765.82 for excess claim of ITC, penalty of ₹ 2,41,976.00 and interest of ₹ 24,56,924.00 has been created.	Audit objection was on difference of turnover of ₹ 31,77,95,136.00 in table 5R of GSTR-9C which has not been addressed by the Department.
18.	09XXXXXXXXXX1ZS	Ballia Sector-2	Mismatch in tax paid between books of accounts	1.06	Department replied that taxable person in Financial Statement has shown turnover of ₹ 24,95,177.59 in	No comments have been made on the unpaid differential tax of ₹ 1,05,72,132.00

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Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch amount (₹ in crore)	Department's reply	Rebuttal
			and returns GSTR-9C Table 9R		which VAT turnover is ₹ 87,54,589.55, thus net turnover is ₹ 1,61,50,588.00, while in annual return turnover declared is ₹ 1,62,11,571.89. Thus, un-reconciled turnover is ₹ 60,983.00.	
19.	09XXXXXXXXXX1ZH	Jhansi Sector-5	Composition taxpayer also availing e-Commerce facility	0	Department replied that taxable person was not aware about provisions of Act and Rules so during composition period July 2017- March 2018 he has availed facility of e-Commerce. From 2018-19 he has opted for regular taxpayer.	Reply is not acceptable as taxpayer has collected tax from customers which is against the provisions of the Act. Action in this regard will be awaited in audit.
20.	09XXXXXXXXXX1Z1	Lucknow Sector-16	Composition taxpayer also availing e-Commerce facility	0	Department replied that registration of the taxable person is cancelled since 20.11.2019.	No comment on e-commerce facility.
21.	09XXXXXXXXXX1ZJ	Ayodhya Sector-5	Composition taxpayer also availing e-Commerce facility	0	Department replied that notice in ASMT-10 U/s 61 on 30.01.2023 was issued. In compliance of notice taxable person furnished reply which was not found convincing. Further penalty notice of ₹ 10,000.00 U/s 125 on 11.04.2023 was issued. In compliance taxable person furnished reply which was not found convincing. Then penalty order U/s 125 issued demanding ₹ 10,000.00.	No comment on e-commerce facility provided by the department.
	Total			103.83		

APPENDIX-VIII
Data entry errors by taxpayers
(Reference Para No. 2.6.2.3.(c))

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in (₹ in crore)	Dimension	Department's Reply
1.	09XXXXXXXXXX1ZF	Corporate Circle, Ayodhya	4.90	ITC mismatch between GSTR 2A and GSTR-3B	Department replied that due to clerical mistake Excess ITC of ₹ 4,67,73,389.00 was claimed which was reversed by Registered person vide DRC 03 dated 15.06.2020.
2.	09XXXXXXXXXX1ZV	Kanpur Sector-5	3.97	ITC mismatch between GSTR 2A and GSTR-3B	Department replied that in the return GSTR-3B for the month of August 2017 by mistake in the column of SGST ₹ 3,99,58,771.00 was entered instead of ₹ 3,99,587.71 which has been reversed in the GSTR-3B for the month of August 2018.
3.	09XXXXXXXXXX1ZH	Noida Sector-9	4.20	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	Department replied that due to inadvertent error ITC of ₹ 42208943.00 on inward supplies having tax invoices was wrongly considered under the head ITC under RCM at the time of filing of returns.
4.	09XXXXXXXXXX1ZP	Kanpur Sector-1	1.88	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	Department replied that due to mistake ITC of ₹ 1,87,74,300.00 which was to be entered on inward supplies (Other than RCM) in column 6B of GSTR-9 was entered in column 6D ITC on inward supplies liable to reverse charge.
5.	09XXXXXXXXXX1ZS	Kanpur Sector-1	0.69	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	Department replied that while filing GSTR-9 ITC to be entered in column 8-A, due to clerical mistake was entered in column 8D. In GSTR-3B no liability on RCM is accepted.
6.	09XXXXXXXXXX1ZO	Kanpur Sector-4	0.44	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	Department replied that ITC of ₹ 4387365.00 on purchases made from registered persons and reflecting in GSTR-2A, by mistake was entered in column 6D of GSTR-9.
7.	09XXXXXXXXXX1Z0	Kanpur Sector-28	0.29	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	Department replied that due to mistake ITC of ₹ 29,30,105.00 which was to be entered on inward supplies (Other than RCM) column 6B of GSTR-9 was entered in column 6D ITC on inward supplies liable to reverse charge. Registered person has claimed ITC of ₹ 2,242.74 on RCM, tax liability of the same has been setoff in cash.
8.	09XXXXXXXXXX1ZE	Kanpur Sector-30	0.67	Mismatch between ITC availed under RCM vs payment of tax in	Department replied that ITC of ₹ 66,84,343.00 to be shown in GSTR9 column 6(B) by mistake was shown in GSTR-9 column 6(D). In GSTR-3B ITC claimed on inward supplies has been shown correctly.

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in (₹ in crore)	Dimension	Department's Reply
9.	09XXXXXXXXXXXX1Z5	Gorakhpur Sector-2	1.49	GSTR-3B/ GSTR-9 Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that by mistake RCM input was shown in column 6(D) of GSTR-9. In GSTR-3B column 3.1(D) no ITC has been shown on RCM. Registered person has no inward supply of RCM.
10.	09XXXXXXXXXXXX1ZH	Auraiya Sector-2	3.22	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that ITC to be claimed in column 6B of GSTR-9, by mistake was entered in column 6C. On verification it was found correct.
11.	09XXXXXXXXXXXX1ZD	Kanpur Sector-28	0.50	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that ITC of ₹ 50,23,617.00 to be shown in GSTR9 column 6(B) by mistake was shown in GSTR-9 column 6(D). In GSTR-3B ITC claimed on inward supplies is shown correctly.
12.	09XXXXXXXXXXXX1Z3	Kanpur Sector-1	0.30	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that under RCM no taxability has been accepted by the taxable person. While filing GSTR-9 ITC to be claimed in column 6A by mistake was entered in column 6D.
13.	09XXXXXXXXXXXX1Z3	Sector-4 Hapur	0.42	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that in the GSTR-3B for the month of July 2017 ITC under RCM by mistake was shown ₹ 4128138.00 instead of ₹ 41281.38. Excess claimed ITC was revised in the 3B return for the month of November 2017.
14.	09XXXXXXXXXXXX1ZW	Barabanki Sector-2	0.25	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that no purchase is made from unregistered persons by the taxable person. By mistake in GSTR-9 column 6D ITC of ₹ 24,81,483.00 was entered. Benefit of the same has not been taken by the taxable person.
15.	09XXXXXXXXXXXX1ZT	Unnao Sector-2	0.26	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that ITC of ₹ 26,48,350.00 claimed by the taxable person is on inward supplies from registered person which is reflecting in GSTR 2A of taxable person. By mistake it was shown in the GSTR-3B column 4(A)3 Inward supplies liable to reverse charge instead of 4(A)5 all other ITC. In GSTR-9 it has been correctly shown in column 6(B).
16.	09XXXXXXXXXXXX1ZG	Varanasi Sector-19	2.11	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that no taxability in GSTR-3B or in column 4(G) of GSTR-9 under RCM has been admitted by taxable person. By mistake ITC has been shown in the table 6(D) of GSTR-9.

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in (₹ in crore)	Dimension	Department's Reply
17.	09XXXXXXXXXXXX1ZQ	Varanasi Sector-15	1.36	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that ITC of ₹ 13629285.00 which was earned on purchases made from registered persons, by mistake was shown in the column of ITC on RCM. In GSTR-2A all the details of ITC are available.
18.	09XXXXXXXXXXXX1ZJ	Meerut Sector-7	0.66	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that in GSTR-3B no ITC under RCM was claimed by the taxable person. While filing GSTR-9 ITC on supplies received from registered persons to be claimed in column 6B of GSTR-9 by mistake was entered in the column 6D.
19.	09XXXXXXXXXXXX1ZJ	Basti Sector-1	0.46	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that for the month of July 2017 to November 2017 ITC populated in GSTR-2A, by mistake was shown in RCM column of GSTR-3B. No evasion found so notice was dropped.
20.	09XXXXXXXXXXXX1ZM	Kanpur Sector-27	0.28	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that due to mistake ITC of ₹ 27,47,849,00 which was to be entered on inward supplies (Other than RCM) column 6B of GSTR-9 was entered in column 6D ITC on inward supplies liable to reverse charge. ITC on purchases from registered persons is reflecting in GSTR 2A.
21.	09XXXXXXXXXXXX1Z1	Noida Sector-7	1.74	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that no purchases has been made by the taxable person from unregistered persons. In GSTR-3B no taxability under reverse charges has been accepted by the taxable person. While filing GSTR-9 ITC claimed on purchases from registered persons was by mistake entered in the column 6C.
22.	09XXXXXXXXXXXX1ZF	Bhadohi Sector-3	0.25	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that taxable person has wrongly filled the ITC amount in the column of inward supplies liable to reverse charges.
23.	09XXXXXXXXXXXX1ZN	Sector-4 Hapur	0.26	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that in column 4(G) of GSTR-9 inward supply on which tax is to be paid on the reverse charges basis amount is NIL, whereas by mistake taxable person has shown ₹ 26,32,028.00 in column 6(D) instead of column 6(B).
24.	09XXXXXXXXXXXX1ZY	Basti Sector-3	1.34	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that due to mistake ITC of ₹ 1,34,35,955.00 claimed on purchases made from registered persons which is reflecting in GSTR-2A was shown in column of RCM. Claimed ITC pertains with purchases made from registered persons which is reflecting in GSTR-2A.

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in (₹ in crore)	Dimension	Department's Reply
25.	09XXXXXXXXXX1ZL	Noida Sector-10	0.18	Incorrect availment of ISD credit	Department replied that no ITC of ISD has been claimed by the taxable person, in GSTR-3B ITC on purchases from registered person (other ITC) to be claimed in Table 4(A)(5) by mistake was entered in Table 4(A)(4). ITC claimed in GSTR-3B is reflecting in GSTR-2A.
26.	09XXXXXXXXXX1ZP	Barabanki Sector-4	0.20	Incorrect availment of ISD credit	Department replied that in the return 3B for the month of July and August 2017 by mistake ITC of SGST, ₹ 10,02,887.77 and CGST, ₹ 10,02,887.77 was entered in column 4(A)(4) Inward supply from ISD, instead of column 4(A)(5) all other ITC. It was verified from the accounts of taxable person and found correct.
27.	09XXXXXXXXXX1ZB	Lucknow Sector- 6	0.13	Incorrect availment of ISD credit	Department replied that due to being first year of implementation of GST, taxable person not being fully aware with the process of filing of return had entered amount of ITC auto-populated in GSTR-2A in column 4(A)(4) instead of column 4(A)(5). In GSTR-9 also in column 6(G) ITC of ₹ 1287974.00 has been entered. On verification ITC claimed by taxable person with GSTR-2A was found correct.
28.	09XXXXXXXXXX1ZA	Lakhimpur Kheri Sector-1	17.39	Mismatch in turnover declared in Table 5R of GSTR-9C	Department replied that turnover of ₹ 17,39,26,033.00 was left by mistake in showing in GSTR-9.
29.	09XXXXXXXXXX1ZM	Meerut Sector-10	30.71	Mismatch in turnover declared in Table 5R of GSTR-9C	Department replied that in GSTR9 column 5F non-GST supply turnover was entered ₹ 39,14,43,645.70 instead of ₹ 69,85,10,034.00 which has been described in the column 06A of GSTR-9C. On scrutiny it was found convincing and supply being of non-GST no taxability arises.
30.	09XXXXXXXXXX1ZA	Gorakhpur Sector-9	68.26	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	Department replied that by mistake tax free turnover of pulsed was shown in the column of taxable turnover. No tax liability is on Registered person.
31.	09XXXXXXXXXX1ZS	Gonda Sector-1	13.78	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	Department replied that tax free turnover of ₹ 13,77,45,849.00 by clerical mistake was shown in column 7(A) instead of 7(B) in GSTR-9C by the taxable person. On verification of records, it was found that taxable person deals in trading of paddy, wheat and rice which is tax free goods. In the GSTR-9, GSTR-1 and GSTR-3B no taxability has been admitted.
32.	09XXXXXXXXXX1ZP	Lucknow Sector- 2	5.51	Undischarged tax liabilities	Department replied that inadvertently taxable value of ₹ 5,50,77,200.00 was entered as IGST tax under Part-V column-10 of GSTR-9. In row 10C of GSTR-9C reasons for this unreconciled

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in (₹ in crore)	Dimension	Department's Reply
33.	09XXXXXXXXXXXX1Z7	Lucknow Sector-22	4.81	Undischarged liabilities tax	amount of tax has been explained. GSTR-9, profit and loss account and balance sheet of the taxable person was scrutinised and taxable person's explanation was found correct. Department replied that notice U/s 61 was issued to the taxable person. Reply of the taxable person was reconciled with the returns of the taxpayers available on portal. It was found that while filing GSTR-9, by clerical mistake in the head of CGST ₹ 26246662.63 and in SGST ₹ 26246662.63 entered instead of ₹ 2624662.63. On verification statement of the taxable person found correct.
34.	09XXXXXXXXXXXX1ZP	Gorakhpur Sector-2	8.31	Undischarged liabilities tax	Notice in ASMT-10, U/s 61 on 19.12.2022 and reminder on 17.04.2023 was issued by the department. In reply taxable person stated that as per GSTR-3B of November 2017 sale of ₹ 7595810.00 was declared, while in GSTR-1 outward supply at the rate of 28 percent which was B to C by clerical mistake entered ₹ 296686467.00 instead of ₹ 2966864.00. On verification of accounts of taxable person the reasons of difference found convincing.
35.	09XXXXXXXXXXXX1ZU	Sector-1 Hapur	34.92	Undischarged liabilities tax	Department replied that notice U/s 61 was issued to the taxable person. In reply taxable person stated that while filing GSTR-9 by mistake in column 4B, IGST of ₹ 352775392.00 was entered instead of ₹ 3527753.00. In GSTR-9, column 9(A) correct amount of ₹ 3527754.00 is mentioned, which is equal to annual amount of GSTR-1 and GSTR-3B. It was verified from the account books of the taxable person.
36.	09XXXXXXXXXXXX1Z1	Basti Sector-2	18.26	Undischarged liabilities tax	Department replied that due to clerical mistake, in GSTR-9 column 4 tax liability of CGST ₹ 10,14,31,025.93 & SGST ₹ 10,14,31,025.93 was entered instead of correct tax liability CGST ₹ 1,01,43,125.93 & SGST ₹ 1,01,43,125.93 on the outward supply of ₹ 7,26,14,502.00, which was paid by the taxpayer.
	Total		234.40		

APPENDIX-IX
Non/Short payment of interest by taxable persons
(Reference Para No. 2.6.3.2.(a))

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	Month of tax due in GSTR-3B	Tax paid shown in GSTR-3B(Cash component)	Due date of deposit of tax	Date of deposit of tax	Delay in days	Interest on late deposit of tax	Interest already deposited	Total	Reply of the Department (Amount in ₹)
1.	09XXXXXXXXXXXXX1ZO	M/s Gupta Traders	JC CC ST Ayodhya	November 2017	8,38,572.00	20.12.2017	21.12.2017	1	413.00			Interest of ₹ 768.00 has been deposited by the taxable person on 08.06.2023
				March 2018	7,20,336.00	20.04.2018	21.04.2018	1	355.00		768.00	
2.	09XXXXXXXXXXXXX1ZQ	M/s Sunil Kumar Singh	Sec 1 Ballia	March 2018	4,816.00	20.04.2018	31.05.2019	426	893.00		893.00	Interest of ₹ 894.00 has been deposited by the taxable person on 10.04.2023.
				March 2018	2,50,51,473.00	20.04.2018	08.05.2018	18	2,22,375.00		2,22,375.00	
3.	09XXXXXXXXXXXXX1Z3	M/s Vensha Infrastructure Limited	Sec 1 ST Banda	July 2017	12,80,984.00	20.08.2017	25.08.2017	5	3,159.00			Notice in DRC-01A has been issued on 27.04.2023.
				August 2017	20,79,346.00	20.09.2017	01.12.2017	72	73,821.00			
				September 2017	11,10,796.00	20.10.2017	07.12.2017	48	26,294.00			
				October 2017	20,36,854.00	20.11.2017	08.12.2017	18	18,081.00			
				November 2017	16,38,620.00	20.12.2017	21.12.2018	1	808.00			
				December 2017	12,49,452.00	20.01.2018	07.02.2018	18	11,091.00			
4.	09XXXXXXXXXXXXX1ZF	M/s Pawan Traders	Sec 4 Barabanki	February 2018	25,063.00	20.03.2018	16.03.2019	361	4,462.00		4,462.00	Interest of ₹ 1.33 lakh has been deposited on 29.05.2023.
				October 2017	1,57,362.00	20.11.2017	23.11.2017	3	233.00			
5.	09XXXXXXXXXXXXX1ZA	M/s Babloo & Sons	Sec 3 ST Chandauli	December 2017	2,24,074.00	20.01.2018	01.10.2019	619	68,400.00			Notice U/s 61 in ASMT-10 has been issued on 27.04.2023.
				March 2018	15,57,822.00	20.04.2018	01.10.2019	529	4,06,399.00		4,75,032.00	
6.	09XXXXXXXXXXXXX1Z4	M/s PRL Projects and Infrastructure Limited	Sec 8 ST Ghaziabad	September 2017	7,27,611.00	20.10.2017	20.11.2017	30	10,765.00			Notice has been issued to the taxable person U/s 73.
				October 2017	3,18,780.00	20.11.2017	21.12.2017	32	5,030.00			
				December 2017	3,50,585.00	20.01.2018	16.02.2018	27	4,668.00			
				January 2018	1,09,740.00	20.02.2018	17.03.2018	25	1,355.00			
				February 2018	19,751.00	20.03.2018	11.04.2018	22	214.00			
				July 2017	22,05,710.00	20.08.2017	27.08.2018	372	4,04,642.00			
7.	09XXXXXXXXXXXXX1ZG	M/s Misson Engineering Works	Sec 10 ST Ghaziabad	August 2017	90,47,661.00	20.09.2017	27.08.2018	341	1,59,363.00			Notice U/s 61 has been issued to the taxable person.
				September 2017	13,99,938.00	20.10.2017	27.08.2018	311	2,14,708.00			
				October 2017	21,40,929.00	20.11.2017	27.08.2018	280	2,95,624.00			
				November 2017	20,96,847.00	20.12.2017	27.08.2018	250	2,58,515.00			
				December 2017	15,18,683.00	20.01.2018	27.08.2018	219	1,64,018.00			
				January 2018	16,18,568.00	20.02.2018	30.08.2018	191	1,52,456.00			
8.	09XXXXXXXXXXXXX1ZR	M/s Shipra Estate Limited	Sec 16 ST Ghaziabad	February 2018	6,08,959.00	20.03.2018	30.08.2018	163	48,950.00			Department replied that notice under Section 61 has been issued (June 2023).
				February 2018	6,08,959.00	20.03.2018	30.08.2018	163	48,950.00			

Appendices

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	Month of tax due in GSTR-3B	Tax paid shown in GSTR-3B(Cash component)	Due date of deposit of tax	Date of deposit of tax	Delay in days	Interest on late deposit of tax	Interest already deposited	Total	Reply of the Department
9.	09XXXXXXXXXXXXX1Z8	M/s Vidya Sagar Suman Kumar	Sec 1 Hardoi	March 2018 July 2017 July 2017	1,42,380.00 4,11,952.00 21,57,73,758.00	20.04.2018 20.08.2017 20.08.2017	30.08.2018 20.09.2017 28.08.2017	132 31 3	9,268.00 6,928.00 3,19,226.00		17,07,544.00 6,928.00	Notice in DRC-01A U/s 73 has been issued on 11.05.2023. Department replied (June 2023) that taxpayer filed the return of July 2017 on 28 August 2017 which was late by only three days as per the notification of CBIC dated 20 August 2017 date of filing of GSTR-3B was extended upto 25 August 2017, for which interest of ₹ 3.19 lakh has been deposited on 06 February 2023, for the month of December 2017 it stated that vide notification dated 20.01.2018 date of filing of return for the month was extended up to 22 January 2018, therefor, interest was not chargeable and for the month of March 2018 interest of ₹ 50082.00 has been deposited on 06 February 2023.
10.	09XXXXXXXXXXXXX1ZL	M/s RSPL Limited	JC CC-II ST Kanpur	March 2018	10,15,54,195.00	20.04.2018	21.04.2018	1	50,082.00	6022.00	3,63,286.00	
11.	09XXXXXXXXXXXXX1ZU	M/s Gola Tractors	Sec 3 ST Lakhimpur Kheri	October 2017 December 2017 January 2018	7,79,156.00 1,51,653.00 9,66,159.00	20.11.2017 20.01.2018 20.02.2018	27.11.2017 27.01.2018 28.02.2018	7 7 8	2,690.00 524.00 3,812.00		7,026.00	Interest of ₹ 7100.00 has been deposited by the taxable person on 27.04.2023
12.	09XXXXXXXXXXXXX1ZC	M/s Avadh Sugar & Energy Limited	JC CC-II ST Lucknow	July 2017 December 2017	10,47,01,120.00 17,20,29,545.00	20.08.2017 20.01.2018	25.08.2017 22.01.2018	5 2	2,58,167.00 1,69,673.00		4,27,840.00	Notice in ASMT-10 has been issued to the taxable person.
13.	09XXXXXXXXXXXXX1ZA	M/s Globe Trade House	Sec 17 ST Lucknow	July 2017 August 2017	57,412.00 1,890.00	20.08.2017 20.09.2017	09.09.2017 25.12.2017	20 96	566.00 89.00		655.00	Notice in ASMT-10 on 10.11.2022 was issued. No reply was furnished by the taxable person, therefor notice U/s 73 in DRC-01 and reminder issued.
14.	09XXXXXXXXXXXXX1ZU	M/s Rithwik	Sec 20 Lucknow	March 2018 (2017-18)	1,44,53,312.00	20.04.2018	24.03.2022	1434	1,02,21,065.00		1,02,21,065.00	Notice U/s 73 has been issued.

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Sl. No.	GSTIN	Name of the taxable person	Name of the sector	Month of tax due in GSTR-3B	Tax paid shown in GSTR-3B(Cash component)	Due date of deposit of tax	Date of deposit of tax	Delay in days	Interest on late deposit of tax	Interest already deposited	Total	Reply of the Department
15.	09XXXXXXXXXX1ZG	M/s Tridev Business	Sec 2 ST Mau	July 2017	730.00	25.08.2017	07.10.2017	48	17.00			Interest of ₹ 80686.00 has been deposited vide DRC-03 on 27.04.2023.
				August 2017	800.00	20.09.2017	07.10.2017	17	7.00			
				January 2018	1,74,951.00	20.02.2018	11.10.2018	233	20,103.00			
				February 2018	2,43,726.00	20.03.2018	11.10.2018	205	24,640.00			
				March 2018	3,82,599.00	20.04.2018	11.10.2018	174	32,830.00	77,597.00		
16.	09XXXXXXXXXX1Z8	M/s Prathama Bank	Sec 1 ST Moradabad	July 2017	42,11,043.00	20.08.2017	11.12.2017	113	2,34,665.00			Department replied (June 2023) that interest of ₹ 2.24 lakh for the month of July 2017 has been deposited on 19 May 2023, however for remaining months no reply furnished.
				August 2017	29,52,260.00	20.09.2017	11.12.2017	81	1,17,928.00			
				December 2017	1,74,753.00	20.01.2018	23.01.2018	3	258.00			
				March 2018	2,32,37,093.00	20.04.2018	08.06.2018	49	5,61,510.00	9,14,361.00		
17.	09XXXXXXXXXX1ZY	M/s Uflex Limited	JC CC Range-A ST Noida	July 2017	2,33,58,730.00	20.08.2017	01.09.2017	12	1,38,232.00		1,38,232.00	Notice on 12.04.2023 was issued, reply has been furnished by the taxable person which is being verified.
				July 2017	8,12,54,261.00	20.08.2017	31.08.2017	11	4,40,775.00	4,40,775.00		
19.	09XXXXXXXXXX1ZF	M/s GE T&D India Limited	JC CC Range-B ST Noida	July 2017	3,74,02,351.00	20.08.2017	28.08.2017	8	1,47,560.00		1,47,560.00	Department replied that by notification due date for filing of return for the month of July 2017 was extended till 28 August 2017. Hence there is no delay in payment of tax. Reply is not acceptable as said notification was conditional where interest was payable from 20.08.2017.
				November 2017	80,04,016.00	20.12.2017	14.09.2018	268	10,57,846.00			
20.	09XXXXXXXXXX1Z5	M/s DSC Engineering Pvt. Ltd.	Sec 3 ST Noida	December 2017	34,99,455.00	20.01.2018	14.09.2018	237	4,09,005.00		14,66,851.00	Department replied that interest of ₹ 67.96 lakh was charged. The taxable person has preferred appeal.
				July 2017	59,367.00	20.08.2017	24.08.2017	4	117.00	117.00		
22.	09XXXXXXXXXX1ZC	M/s JKM Infra	Sec 6 Noida	September 2017	68,32,632.00	20.10.2017	20.12.2017	60	2,05,540.00		2,05,540.00	Notice U/s 61 has been issued.

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	Month of tax due in GSTR-3B	Tax paid shown in GSTR-3B(Cash component)	Due date of deposit of tax	Date of deposit of tax	Delay in days	Interest on late deposit of tax	Interest already deposited	Total	Reply of the Department
		Projects Ltd.										
23.	09XXXXXXXXXXXX3ZI	M/s Suvidha Infrocon Pvt. Ltd.	Sec 9 ST Noida	February 2018 March 2018	2,37,934.00 9,40,672.00	20.03.2018 20.04.2018	24.10.2018 15.01.2019	218 270	25,580.00 1,25,251.00		1,50,831.00	Notice in ASMT-10 U/s 61 has been issued on 30.05.2023
24.	09XXXXXXXXXXXX1ZW	M/s Golf Green Buildcon Pvt. Ltd.	Sec 13 ST Noida	July 2017 August 2017 September 2017	27,000.00 21,370.00 1,696.00	20.08.2017 20.09.2017 20.10.2017	03.10.2017 18.01.2018 18.01.2018	44 120 90	586.00 1,265.00 75.00		1,926.00	Interest of ₹ 1940.00 has been deposited by the taxable person on 07.06.2023.
25.	09XXXXXXXXXXXX2ZM	M/s Baroda Uttar Pradesh Gramin Bank	Sec 1 Raebareilly	July 2017 December 2017	32,53,232.00 27,31,075.00	20.08.2017 20.01.2018	25.08.2017 21.01.2018	5 1	8,022.00 1,347.00		9,369.00	Notice in ASMT-10 U/s 61 has been issued to the taxable person
26.	09XXXXXXXXXXXX1Z8	M/s Riddhi Siddhi Traders	Sec 1 ST Unnao	July 2017 December 2017	23,764.00 50,130.00	20.08.2017 20.01.2018	30.09.2017 08.03.2018	41 47	480.00 1,162.00		1,642.00	No reply furnished by the Department.
27.	09XXXXXXXXXXXX1Z0	M/s Idea Sales Agencies Pvt. Ltd.	JC CC-1 ST Varanasi	August 2017 September 2017 October 2017	5,90,896.00 9,33,410.00 6,22,009.00	20.09.2017 20.10.2017 20.11.2017	14.12.2017 02.01.2018 02.01.2018	85 74 43	24,769.00 34,063.00 13,190.00		72,022.00	Department replied that cash component of tax of ₹ 5,90,898.00 for the month of August 2017 was credited on 05.12.2017, therefore interest of ₹ 22,146.00 for delay of 76 days instead of 85 days deposited on 02.05.2023. Reply is not acceptable as it was debited on 14.12.2017 in cash ledger. Further, no comments have been made for September and October 2017.
28.	09XXXXXXXXXXXX1Z9	M/s Raj Brothers	Sec 20 Varanasi	July 2017 December 2017	9,878.00 18,78,530.00	20.08.2017 20.01.2018	24.08.2017 22.01.2018	4 2	19.00 1,853.00		1,872.00	Interest of ₹ 1872.00 has been deposited on 16.05.2023
29.	09XXXXXXXXXXXX1ZT	M/s Uma Associates	Sec 21 ST Varanasi	September 2017 November 2017 December 2017 January 2018 February 2018	5,40,000.00 10,86,200.00 70,06,285.00 19,73,053.00 34,53,691.00	20.10.2017 20.12.2017 20.01.2018 20.02.2018 20.03.2018	16.11.2017 08.01.2018 24.03.2018 04.04.2018 15.06.2018	27 19 63 43 87	7,190.00 10,178.00 2,17,675.00 41,840.00 1,48,178.00		4,25,061.00	Department replied that interest of ₹ 3.21 lakh has already been deposited by taxable person remaining amount ₹ 1.04 lakh deposited on 28.04.2023 vide DRC 03.
	Total								1,552,998.00	6,022.00	1,76,46,914.00	

APPENDIX-X
Data entry errors
(Reference Para No. 2.6.3.2.(b))

Sl. No	GSTIN	Name of the taxable person	Name of the Sector	Amount of mismatch in ₹	Dimension	Department's Reply
1.	09XXXXXXXXXX1ZM	M/s Bande Matram Traders	Sector Shrivasti, ST, Shrivasti	18,19,472.00	Tax payment mismatch between Table 9 of GSTR-9 and Table 9Q of GSTR-9C	Department replied that taxable person had admitted tax liability of ₹ 41,51,282.00 which was paid by him. Due to clerical mistake in Table 9Q of GSTR-9C it was shown ₹ 59,70,755.00
2.	09XXXXXXXXXX1ZC	M/s Panchsheel Realtech Private Limited	Sector 9 ST, Ghaziabad	5,91,22,001.00	Tax payment mismatch between GSTR-1 and GSTR-3B	Department replied that the taxpayer had inadvertently entered tax of SGST ₹ 3,28,45,546.00 and CGST ₹ 3,28,45,546.00 in Table 4 of GSTR-1 instead of actual tax amount of SGST ₹ 32,84,546.00 and CGST ₹ 32,84,546.00 which has been correctly shown in GSTR-3B.
3.	09XXXXXXXXXX1ZF	M/s Pawan Traders	Sector 4 ST Barabanki	19,35,109.00	Mismatch in ITC claim in GSTR 2A and GSTR-3B.	Department replied that in the GSTR-3B for the month of August 2017 ITC on inward supplies liable to reverse charge by mistake was shown in column 4(A)(5) instead of column 4(A)(3).
4.	09XXXXXXXXXX1ZU	M/s Gola Tractors	Sector 3 ST Lakhimpur Kheri	26,29,510.00	Mismatch between ITC claim under RCM and tax payment under RCM	Department replied that by mistake taxable persons had claimed ITC of ₹ 26,29,510.00 under RCM in GSTR-3B of month July 2017 instead of all other ITC, which was rectified in GSTR-9.

APPENDIX-XI
Non/Short reversal of ITC
(Reference Para No. 2.6.3.3.(b))

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	Total Supply {Table (R9 col 4N+5M-4G)=5N (-) R9 column 5F}	Exempted/Nil supply (R9 col 5D+5E)	Total eligible ITC (R9 Table 6B+6C+6D+6E (only input and input services)+ 6F+6G+ Table8C(-) (the sum of Table 4D (2) of GSTR-3Bs+GSTR-9Table 7E+Table12)	ITC reversible	ITC reversed by taxpayer (U/s 42) (Table 7C+7D of GSTR-9),	Short reversal of ITC	Reply of the Department (Amount in ₹)
1.	09XXXXXXXXXXXXX1ZY	M/s Pawan Auto Wheels Pvt. Ltd.	Sec 17 ST Ghaziabad	36,04,43,739.00	1,76,926.00	12,15,69,604.00	59,673.00	0	59,673.00	Notice U/s 61 on 30.05.2023 has been issued.
2.	09XXXXXXXXXXXXX1Z8	M/s Vidya Sagar Suman Kumar	Sec 1 ST Hardoi	37,00,48,574.00	31,89,76,647.00	23,23,664.00	20,02,965.00	0	20,02,965.00	DRC-01 U/s 73 has been issued on 11.05.2023.
3.	09XXXXXXXXXXXXX1ZC	M/s Awadh Sugar and Energy	JC CC-II ST Lucknow	17,85,19,70,831.00	76,40,60,261.00	29,68,05,770.00	1,27,03,219.00	0	1,27,03,219.00	Notice in ASMT-10 has been issued.
4.	09XXXXXXXXXXXXX1ZY	M/s Uflex Limited	JC CC Range-A ST Noida	19,91,49,91,960.00	2,52,80,603.00	2,68,08,66,199.00	34,03,160.00	13,46,475.00	20,56,685.00	Notice was issued on 12.04.2023. Reply has been furnished on 08.06.2023 which is being examined.
5.	09XXXXXXXXXXXXX1ZF	M/s GE T&D India Limited	JC CC Range-B ST Noida	16,11,75,75,281.00	6,30,24,752.00	2,32,35,63,245.00	90,85,858.00	0	90,85,858.00	Notice has been issued to the taxable person.
6.	09XXXXXXXXXXXXX1Z8	M/s Listenup India Hearing Solutions Pvt. Ltd.	Sec 9 ST Noida	6,13,14,649.00	5,89,63,888.00	20,26,896.00	19,49,186.00	0	19,49,186.00	Notice in ASMT-10 U/s 61 on 10.05.2023 has been issued.
7.	09XXXXXXXXXXXXX1Z8	M/s Riddhi Siddhi Traders	Sec 1 ST Unnao	10,77,28,343.00	3,92,491.00	1,93,56,739.00	70,523.00	0	70,523.00	Notice in ASMT-10 U/s 61 has been issued.
		Total		54,78,40,73,377.00	1,23,08,75,568.00	5,44,65,12,117.00	2,92,74,584.00	13,46,475.00	2,79,28,109.00	

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(Amount in ₹)

Sl. No.	GSTIN	Name of the taxable person	Name of the Sector	Total Supply GSTR-3B {col. 3.1 (a+b+c)+col 3.1 (e)}	Exempted/Nil supply (GSTR-3B) col. 3.1 (c)	Total eligible ITC (Col. 4A(1+2+3+4+5))	ITC reversible	ITC reversed by taxpayer (U/s 42 & 43)	Short reversal of ITC	Reply of the Departme nt
1.	09XXXXXXXXXX1ZH	M/s Mohan Sweets and Bakers	Sec 13 ST Lucknow	1,64,75,309.00	13,34,400.00	5,24,073.00	42,446.00	5,360.00	37,086.00	Notice U/s 61 has been issued.
2.	09XXXXXXXXXX1ZU	M/s Ananda Dairy Limited	JC CC ST Meerut	9,61,82,66,080.00	7,06,98,93,137.00	12,61,02,734.00	9,26,91,640.00	4,26,80,080.00	5,00,11,560.00	Notice in ASMT-10 U/s 61 has been issued.
	Total			9,63,47,41,389.00	7,07,12,27,537.00	12,66,26,807.00	9,27,34,086.00	4,26,85,440.00	5,00,48,646.00	
	Grand Total			64,41,88,14,766.00	8,30,21,03,105.00	5,57,31,38,924.00	12,20,08,670.00	4,40,31,915.00	7,79,76,755.00	

APPENDIX-XII
Mismatch of ITC between GSTR-3B and GSTR-2A
(Reference Para No. 2.6.3.3.(c).(i))

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	ITC claimed in GSTR-3B{3B Table 4A(5)-4B(2)+GSTR9 Table 8C}	ITC GSTR 2A/ITC Table 8A of GSTR9/summary report of department	Excess availment of ITC	Reply of the Department (Amount in ₹)
1.	09XXXXXXXXXX2Z5	M/s Concept Concivers and Executers	JC CC ST Agra	6,74,53,514.00	5,56,51,645.00	1,18,01,869.00	Department replied that ITC of ₹ 1.06 crore is related to Imports which is not reflecting in GSTR-2A. ITC of ₹ 7.59 lakh was already reversed by the taxable person. For the remaining amount of ₹ 5.05 lakh notice was issued, in compliance it has been deposited with interest of ₹ 2.27 lakh vide DRC-03 dated 24.02.2023.
2.	09XXXXXXXXXX1Z0	M/s Gupta Traders	JC CC ST Ayodhya	4,69,28,480.00	2,01,83,802.00	2,67,44,678.00	Department replied that vide DRC dated 22.04.2021 and 11.11.2021 ₹ 1.94 crore and ₹ 11.00 lakh respectively has been deposited. For remaining amount notice U/s 61 has been issued for 06.06.2023.
3.	09XXXXXXXXXX1ZZ	M/s Singhal Goods Carrier	Sec 4 ST Ayodhya	1,02,59,660.00	79,00,286.00	23,59,374.00	Department replied that in compliance of notice dated 21.10.2022, taxable person has deposited ₹ 23.59 lakh vide DRC-03 dated 30.05.2023.
4.	09XXXXXXXXXX1ZQ	M/s Kumar Singh	Sec 1 ST Ballia	19,55,035.00	18,69,858.00	85,177.00	Notice in ASMT-10 on 06.04.2023 has been issued to the taxable person.
5.	09XXXXXXXXXX1Z3	M/s Vensa Infrastructure Limited	Sec 1 ST Banda	1,62,05,538.00	1,32,72,559.00	29,32,979.00	Demand of ₹ 29.32 lakh was created by passing order U/s 74. Taxable person has preferred appeal before Hon'ble High Court.
6.	09XXXXXXXXXX2Z0	M/s Shyam Sunder Medicals	Sec 1 ST Barabanki	80,83,838.00	48,70,569.00	32,13,269.00	No discrepancy is appearing; however, scrutiny is underway.

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	ITC claimed in GSTR-3B(3B Table 4A(5)-4B(2))+GSTR9 Table 8C}	ITC GSTR 2A/ITC Table 8A of GSTR9/summary report of department	Excess availment of ITC	Reply of the Department
7.	09XXXXXXXXXXXX1Z5	M/s Ashok Enterprises	Sec 3 ST Basti	27,26,552.00	3,087.00	27,23,465.00	Department replied that excess claimed ITC ₹ 27.27 lakh has already been deposited vide DRC-03 dated 17.09.2020
8.	09XXXXXXXXXXXX1Z6	M/s Babloo and Sons	Sec 3 ST Chandauli	25,60,387.00	1,73,988.00	23,86,399.00	Notice U/s 73 was issued on 10.01.2023. No reply was furnished by the taxable person, therefor, by passing order U/s 73(9) dated 27.04.2023 demand of ₹ 23.86 lakh created.
9.	09XXXXXXXXXXXX1ZD	M/s New Age Laboratories Limited	Sec 3 ST Gautam Buddha Nagar	31,74,991.00	8,48,278.00	23,26,713.00	Demand of excess claimed ITC of ₹ 23.27 lakh was created vide DRC-07 dated 19.11.2022 out of which ₹ 21.52 lakh has been deposited by taxable person by debit entry dated 04.05.2023.
10.	09XXXXXXXXXXXX1ZJ	M/s Three C Projects	Sec 4 ST Ghaziabad	7,31,19,191.00	3,73,00,770.00	3,58,18,421.00	Notice U/s 73 has been issued.
11.	09XXXXXXXXXXXX1Z1	M/s Durga Sales Corporation	Sec 6 ST Ghaziabad	3,86,80,408.00	3,45,65,033.00	41,15,375.00	Notice in ASMT-10 has been issued.
12.	09XXXXXXXXXXXX1Z4	M/s PRL Projects and Infrastructure Ltd.	Sec 8 ST Ghaziabad	27,28,509.00	12,85,111.00	14,43,398.00	Notice U/s 61 on 02.05.2023 was issued. No reply was furnished, so notice U/s 73 issued.
13.	09XXXXXXXXXXXX1ZG	M/s Misson Engineering Works Pvt. Ltd.	Sec 10 ST Ghaziabad	56,66,709.00	46,56,768.00	10,09,941.00	Notice U/s 61 has been issued.
14.	09XXXXXXXXXXXX1ZC	M/s Bhoomi Trades	Sec 11 ST Ghaziabad	2,52,14,334.00	1,40,47,265.00	1,11,67,069.00	Penalty of ₹ 16.27 crore has been imposed on taxable person.
15.	09XXXXXXXXXXXX1ZL	M/s Newtech Shelters Pvt. Ltd.	Ghaziabad	46,72,036.00	16,42,774.00	30,29,262.00	Notice U/s 61 has been issued.
16.	09XXXXXXXXXXXX1ZR	M/s Shipra Estates Limited	Sec 16 ST Ghaziabad	1,36,39,240.00	1,12,17,367.00	24,21,873.00	Notice U/s 61 has been issued.

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	ITC claimed in GSTR-3B{3B Table 4A(5)-4B(2)+GSTR9 Table 8C}	ITC GSTR 2A/ITC Table 8A of GSTR9/summary report of department	Excess availment of ITC	Reply of the Department
17.	09XXXXXXXXXXXX1Z8	M/s Sagar Suman Kumar Vidya Suman	Sec 1 ST Hardoi	21,31,736.00	1,91,520.00	19,40,216.00	Notice in DRC-01A U/s 73 has been issued.
18.	09XXXXXXXXXXXX1ZV	M/s Cement and Steel Aditya Birla Fashion and Retail Ltd.	Sec 2 ST Hardoi	34,02,538.00	8,86,710.00	25,15,828.00	Notice in DRC-01A U/s 74 has been issued.
19.	09XXXXXXXXXXXX1ZN	M/s Indane Gas Agencies Priyanka Gas	Sec 16 ST Kanpur	66,01,84,856.00	60,43,22,856.00	5,58,62,000.00	Notice in ASMT-10 U/s 61 has been issued.
20.	09XXXXXXXXXXXX1ZJ	M/s Bridge Corporation Limited U. P. State	Sec 23 ST Kanpur	17,93,663.00	5,37,597.00	12,56,066.00	Notice U/s 61 has been issued.
21.	09XXXXXXXXXXXXSZA	M/s Avadh Sugar Energy Limited Sugar Energy	JC CC-I ST Lucknow	65,70,09,946.00	58,82,57,611.00	6,87,52,335.00	Action is in process.
22.	09XXXXXXXXXXXX1ZC	M/s Shivam Guest House Shivam	JC CC-II ST Lucknow	28,44,94,789.00	28,15,32,338.00	29,62,451.00	Notice in ASMT-10 has been issued.
23.	09XXXXXXXXXXXX2ZS	M/s Geeta Enterprises Geeta	Sec 2 ST Lucknow	1,02,70,325.00	5,79,254.00	96,91,071.00	Firm was found bogus in survey by SIB. Penalty of ₹ 2.11 crore has already been imposed.
24.	09XXXXXXXXXXXX1ZY	M/s J. B. Trading Company J. B.	Sec-6 ST Lucknow	2,64,04,093.00	39,92,316.00	2,24,11,777.00	Firm was found bogus, so registration was cancelled. Penalty of ₹ 3.82 crore was imposed. Action is in process.
25.	09XXXXXXXXXXXX1ZM	M/s LACDM Engineers LACDM	Sec 9 ST Lucknow	49,18,918.00	37,00,897.00	12,18,021.00	Notice in ASMT-10 has been issued.
26.	09XXXXXXXXXXXX1ZK	M/s Mohan Sweets and Bakers Mohan	Sec 12 ST Lucknow	1,22,71,116.00	48,85,844.00	73,85,272.00	Notice in DRC-01 U/s 74 has been issued.
27.	09XXXXXXXXXXXX1ZH		Sec 13 ST Lucknow	5,24,073.00	4,46,051.00	78,022.00	Amount of ₹ 78030.00 has been deposited on 05.04.2023.

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Sl. No.	GSTIN	Name of the taxable person	Name of the sector	ITC claimed in GSTR-3B(3B Table 4A(5)-4B(2)+GSTR9 Table 8C)	ITC GSTR 2A/ITC Table 8A of GSTR9/summary report of department	Excess availment of ITC	Reply of the Department
28.	09XXXXXXXXXXXXX1ZL	M/s Arvind Singh	Sec 16 ST Lucknow	12,01,008.00	89,534.00	11,11,474.00	Notice in DRC-01 U/s 73 was issued. No reply furnished by the taxable person, therefore, by passing ex-part order on 06.12.2022 tax of ₹ 9.33 lakh has been levied.
29.	09XXXXXXXXXXXXX1ZA	M/s Globe Trade House	Sec 17 Lucknow	2,53,45,508.00	1,59,81,333.00	93,64,175.00	Department replied that ITC of ₹ 85.12 lakh was reversed in the return GSTR-3B of October 2018. Verification of differential amount of ₹ 8.37 lakh is in process.
30.	09XXXXXXXXXXXXX1ZU	M/s Rithwik Projects Limited	Sec 20 ST Lucknow	7,93,15,596.00	3,32,13,625.00	4,61,01,971.00	DRC-01 on 26.05.2023 was issued, in compliance taxable person has deposited ₹ 3.54 crore. Remaining interest of ₹ 1.07 crore is to be deposited.
31.	09XXXXXXXXXXXXX1ZD	M/s Gorra Specialities Ltd.	Kosikalan, ST, Mathura	59,93,524.00	58,79,044.00	1,14,480.00	Notice in ASMT-10 has been issued.
32.	09XXXXXXXXXXXXX1ZD	M/s Shyam Power Solutions Pvt. Ltd.	Sec 11 ST Meerut	4,38,80,715.00	3,74,41,130.00	64,39,585.00	Notice U/s 73 was issued. Considering the reply of the taxable person demand of ₹ 54.99 lakh created by passing order U/s 73 on 04.06.2022.
33.	09XXXXXXXXXXXXX1Z8	M/s Prathma Bank	Sec 1 Moradabad	6,06,70,331.00	4,40,79,729.00	1,65,90,602.00	Notice has been issued to the taxable person.
34.	09XXXXXXXXXXXXX1ZE	M/s Hindustan Tractors	Sec 2 ST Muzaffarnagar	1,41,37,092.00	68,28,112.00	73,08,980.00	By passing ex-part order in DRC-07 on 15.05.2023 demand of ₹ 84.76 lakh created.
35.	09XXXXXXXXXXXXX1Z3	M/s One 97 Communication	JC CC Range-A Noida	7,09,63,37,254.00	6,68,24,49,368.00	41,38,87,886.00	Notice on 12.04.2023 has been issued.
36.	09XXXXXXXXXXXXX1ZK	M/s V 3 Mobi Communication Pvt. Ltd.	Sec 1 ST Noida	26,71,857.00	11,58,151.00	15,13,706.00	Notice was already issued on this issue on 10.08.2022. No reply furnished by the taxable person, therefore, passing

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	ITC claimed in GSTR-3B{3B Table 4A(5)-4B(2)+GSTR9 Table 8C}	ITC GSTR 2A/ITC Table 8A of GSTR9/summary report of department	Excess availment of ITC	Reply of the Department
							ex-part order demand of ₹ 16.83 lakh created, out of which ₹ 8.89 lakh has been set off form Credit Ledger and for recovery of remaining amount action is in process.
37.	09XXXXXXXXXXXXX1Z5	M/s DSC Engineering Pvt. Ltd.	Sec 3 ST Noida	1,26,66,294.00	74,50,554.00	52,15,740.00	Notice on 16.11.2022 was issued U/s 73. Reply of the taxable person not found convincing, therefore, by passing order demand of ₹ 88.27 lakh created. Taxable person has preferred appeal.
38.	09XXXXXXXXXXXXX1ZF	M/s CLE Private Limited	Sec 8 ST Noida	15,24,41,592.00	14,31,64,506.00	92,77,086.00	Notice was already issued on this issue on 29.09.2021. In reply taxable person stated that excess claimed ITC has already been reversed in the next year. On verification it was found correct but for interest order was passed. Taxable person has deposited interest of ₹ 31.59 lakh on 28.04.2023.
39.	09XXXXXXXXXXXXX3ZI	M/s Suvidha Infracon Pvt. Ltd.	Sec 9 ST Noida	86,69,142.00	61,67,345.00	25,01,797.00	Notice U/s 61 has been issued to the taxable person.
40.	09XXXXXXXXXXXXX1ZL	M/s K & K Contech Engineering Pvt. Ltd.	Sec 11 ST Noida	4,14,70,218.00	3,52,55,994.00	62,14,224.00	Notice in ASMT-10 U/s 61 has been issued.
41.	09XXXXXXXXXXXXX1ZW	M/s Golf Green Buildcon Pvt. Ltd.	Sec 13 ST Noida	2,51,99,590.00	1,71,75,073.00	80,24,517.00	Notice in DRC-01 on 17.12.2022 has been issued.
42.	09XXXXXXXXXXXXX2Z1	M/s Sunsource Energy	Sec 14 ST Noida	2,36,19,334.00	37,33,127.00	1,98,86,207.00	Notice and reminder was issued to the taxable person. No reply was furnished. Order passed creating demand of ₹

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Sl. No.	GSTIN	Name of the taxable person	Name of the sector	ITC claimed in GSTR-3B{3B Table 4A(5)-4B(2)+GSTR9 Table 8C}	ITC GSTR 2A/ITC Table 8A of GSTR9/summary report of department	Excess availment of ITC	Reply of the Department
							8.45 crore on 15.04.2023. Taxable person preferred appeal.
43.	09XXXXXXXXXX1ZQ	M/s Mohit Infratech		52,70,496.00	29,81,279.00	22,89,217.00	Notice U/s 61 and reminder for 19.06.2023 issued.
44.	09XXXXXXXXXX2ZG	M/s AMQ Agro India Pvt. Ltd.	Sec 2 ST Rampur	1,07,33,949.00	89,24,608.00	18,09,341.00	Notice in ASMT-10 was issued on 16.01.2023. Reply of the taxable person not found convincing, so notice in DRC-01 issued on 03.03.2023. Reply by the taxable person has been uploaded on 20.05.2023, which is being examined.
	Total			9,59,60,97,975.00	8,75,07,94,666.00	84,53,03,309.00	

APPENDIX-XIII
Mismatch of tax liability admitted in GSTR-1/GSTR-9 and tax paid shown in GSTR-9
(Reference Para No. 2.6.3.4.(c).(i))

Sl. No.	GSTIN	Name of the taxable person	Name of the Sector	Tax liability as per GSTR-1 (Table 4A+5A+6A+9B+7 B2C others+11A-11B)	Tax liability as per GSTR-9 Table 4N-4G+10-11	Greater tax liability	Tax paid in GSTR-9 (Table 9 +Table 14-Table 4G)	Short payment of tax	Reply of the Department
1.	09XXXXXXXXXXXXXIZ9	M/s Bhartiya Bhaio Ki Dukan	Sec 4 ST Basti	21,47,288.00	37,95,756.00	37,95,756.00	21,47,788.00	16,47,968.00	Tax of ₹ 17.16 lakh has been deposited by the taxable person vide DRC-03 dated 03.11.2022 & 01.05.2023.
2.	09XXXXXXXXXXXXXIZA	M/s Babloo and Sons	Sec 3 ST Chandauli	37,48,944.00	37,48,944.00	37,48,944.00	19,41,806.00	18,07,138.00	Department created demand of ₹ 13.96 lakh by passing order in DRC-07 U/s 73 dated 27.04.2023.
3.	09XXXXXXXXXXXXXIZI	M/s Durga Sales Corporation	Sec 6 ST Ghaziabad	3,84,13,060.00	3,84,13,060.00	3,84,13,060.00	3,26,60,403.00	57,52,659.00	Notice in ASMT-10 has been issued.
4.	09XXXXXXXXXXXXXIZG	M/s Misson Engineering Works	Sec 10 ST Ghaziabad	67,31,894.00	82,95,726.00	82,95,726.00	69,19,815.00	13,75,911.00	Notice U/s 61 in ASMT-10 has been issued.
5.	09XXXXXXXXXXXXXIZY	M/s Pawan Auto Wheels	Sec 17 ST Ghaziabad	12,51,62,529.00	13,37,46,945.00	13,37,46,945.00	12,36,95,852.00	1,00,51,093.00	Notice U/s 61 in ASMT-10 has been issued.
6.	09XXXXXXXXXXXXXIZN	M/s Aditya Birla Fashion	Sec 16 ST Kanpur	57,32,25,652.00	56,39,96,902.00	57,32,25,652.00	55,96,19,035.00	1,36,06,617.00	Notice in ASMT-10 U/s 61 has been issued.
7.	09XXXXXXXXXXXXXIZJ	M/s Priyanka Indane Gas Agency	Sec 23 ST Kanpur	24,68,778.00	26,28,138.00	26,28,138.00	18,71,920.00	7,56,218.00	Tax of ₹ 5.00 lakh has been

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Sl. No.	GSTIN	Name of the taxable person	Name of the Sector	Tax liability as per GSTR-1 (Table 4A+5A+6A+9B+7 B2C others+11A-11B)	Tax liability as per GSTR-9 Table 4N-4G+10-11	Greater tax liability	Tax paid in GSTR-9 (Table 9 +Table 14-Table 4G)	Short payment of tax	Reply of the Department
									deposited Vide DRC-03 on 11.11.2022.
8.	09XXXXXXXXXXSZA	M/s UP State Bridge Corporation Limited	JC CC-I ST Lucknow	1,18,41,15,953.00	1,21,46,26,205.00	1,21,46,26,205.00	1,10,67,21,810.00	10,79,04,394.00	Department replied that action is in process.
9.	09XXXXXXXXXXIZW	M/s Star Health and Allied Insurance Limited	JC CC-II ST Lucknow	34,09,90,629.00	34,09,31,753.00	34,09,90,629.00	33,34,66,042.00	75,24,586.00	Notice in ASMT-10 has been issued on 06.06.2023.
10.	09XXXXXXXXXXIZM	M/s J. B. Trading	Sec 9 ST Lucknow	74,45,305.00	74,45,214.00	74,45,305.00	55,84,027.00	18,61,278.00	Notice in ASMT-10 has been issued.
11.	09XXXXXXXXXXIZK	M/s LADCM Engineers	Sec 12 ST Lucknow	2,22,39,618.00	1,89,87,786.00	2,22,39,618.00	1,85,39,682.00	36,99,936.00	Notice in DRC-01 U/s 74 has been issued.
12.	09XXXXXXXXXXIZC	M/s Universal Enterprises	Sec 22 ST Lucknow	20,40,733.00	20,40,733.00	20,40,733.00	11,15,976.00	9,24,757.00	Tax of ₹ 9.26 lakh has been deposited vide DRC-03 dated 26.09.2022.
13.	09XXXXXXXXXXIZD	M/s Gorra Specilities Ltd.	Sec Kosikalan ST Mathura	65,99,132.00	65,99,132.00	65,99,132.00	75,990.00	65,23,142.00	Notice in ASMT-10 has been issued.
14.	09XXXXXXXXXXIZD	M/s Shyam Indus Power Solutions Pvt. Ltd.	Sec 11 ST Meerut	3,20,28,788.00	3,20,28,788.00	3,20,28,788.00	2,75,70,402.00	44,58,386.00	Notice U/s 73 has been issued.
15.	09XXXXXXXXXXIZ3	M/s One 97 Communication	JC CC Range-A ST Noida	9,63,52,19,898.00	9,48,09,64,947.00	9,63,52,19,898.00	9,48,11,97,765.00	15,40,22,133.00	Notice has been issued to the taxable person on 12.04.2023.

Sl. No.	GSTIN	Name of the taxable person	Name of the Sector	Tax liability as per GSTR-1 (Table 4A+5A+6A+9B+7 B2C others+11A-11B)	Tax liability as per GSTR-9 Table 4N-4G+10-11	Greater tax liability	Tax paid in GSTR-9 (Table 9 +Table 14-Table 4G)	Short payment of tax	Reply of the Department
16.	09XXXXXXXXXXXXX1ZY	M/s Uflex Limited		2,82,96,30,128.00	2,78,31,67,419.00	2,82,96,30,128.00	2,77,29,71,135.00	5,66,58,993.00	Notice was issued on 12.04.2023. Reply received on 08.06.2023 which is being examined.
17.	09XXXXXXXXXXXXX1ZF	M/s GE T&D Limited	JC CC-Range-B ST Noida	3,08,08,53,860.00	2,87,67,59,072.00	3,08,08,53,860.00	2,86,93,75,252.00	21,14,78,608.00	Department that replied company had reduced its tax liability of ₹ 24.57 lakh through amendments in invoices for the period July 2017 to March 2018 in its GSTR-1 and GSTR-3B filed for the month of March 2019. Reply is not acceptable since as per GSTR-1 tax liability comes to ₹ 308.09 crore.
18.	09XXXXXXXXXXXXX1ZZ	M/s Pieco India Engineering	Sec 5 ST Noida	1,37,92,650.00	1,02,84,176.00	1,37,92,650.00	1,17,43,983.00	20,48,667.00	Notice and reminder U/s 61 was issued. Reply has been

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Sl. No.	GSTIN	Name of the taxable person	Name of the Sector	Tax liability as per GSTR-1 (Table 4A+5A+6A+9B+7 B2C others+11A-11B)	Tax liability as per GSTR-9 Table 4N-4G+10-11	Greater tax liability	Tax paid in GSTR-9 (Table 9 +Table 14-Table 4G)	Short payment of tax	Reply of the Department
19.	09XXXXXXXXXXXX3ZI	M/s Suvidha Infracon Pvt. Ltd.	Sec 9 ST Noida	1,00,42,358.00	1,16,58,760.00	1,16,58,760.00	1,00,42,352.00	16,16,408.00	received and is being examined Notice on 12.04.2023 has been issued.
20.	09XXXXXXXXXXXX2ZI	M/s Sunesse Energy Pvt. Ltd.	Sec 14 ST Noida	1,78,94,291.00	2,37,98,017.00	2,37,98,017.00	1,83,31,769.00	54,66,248.00	By passing order on 15.04.2023 demand of ₹ 8.45 crore created. Taxable person has preferred appeal.
21.	09XXXXXXXXXXXX1ZQ	M/s Mohit Infrotech		34,15,692.00	31,93,392.00	34,15,692.00	24,24,922.00	9,90,770.00	Notice U/s 61 on 21.04.2023 and reminder on 19.06.2023 has been issued
22.	09XXXXXXXXXXXX2ZM	M/s Baroda UP Gramin Bank	Sec-1 Raebareilly	6,19,23,133.00	5,89,26,249.00	6,19,23,133.00	5,89,37,633.00	29,85,500.00	Notice in ASMT-10 U/s 61 has been issued.
23.	09XXXXXXXXXXXX1Z8	M/s Riddhi Siddhi Traders	Sec 1 ST Unnao	1,93,62,786.00	1,92,86,518.00	1,93,62,786.00	1,46,22,596.00	47,40,190.00	Notice in ASMT-10 U/s 61 has been issued.
	Total			18,01,94,93,099.00	17,64,53,23,632.00	18,06,94,79,555.00	17,46,15,77,955.00	60,79,01,600.00	

APPENDIX-XIV
Mismatch of tax liability between GSTR-1 and tax paid shown in GSTR-3B
(Reference Para No. 2.6.3.4.(c).(ii))

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	Tax liability as per GSTR-1 (Table 4A+5A+6A+9B+7 B2C others+11A-11B)	Tax payable in 3B Table 3.1(a+b)	Tax paid in GSTR3B	Short payment of tax	Reply of the Department (Amount in ₹)
1.	09XXXXXXXXXX1ZQ	M/s Sunil Kumar Singh	Sec 1 ST Ballia	42,17,895.00	19,59,130.00	19,59,130.00	22,58,765.00	Notice U/s 61 on 11.08.2021 was issued, no reply furnished by the taxable person. Therefore, reminder on 07.09.2021 and on 02.12.2021 was issued. Reply furnished by the taxable person not found satisfactory so notice in DRC-01 U/s 73 issued.
2.	09XXXXXXXXXX1ZD	M/s New Age Laboratories Limited	Sec 3 ST Gautam Buddha Nagar	9,26,539.00	2,28,600.00	2,28,600.00	6,97,939.00	Tax of ₹ 6.97 lakh has been realised from taxable person on 04.05.2023.
3.	09XXXXXXXXXX1ZJ	M/s Three C Projects Pvt. Ltd.	Sec 4 ST Ghaziabad	9,59,74,616.00	6,18,10,040.00	6,18,10,040.00	3,41,64,576.00	Notice U/s 73 has been issued.
4.	09XXXXXXXXXX1ZV	M/s Cement and Steel	Sec 2 ST Hardoi	45,83,259.00	33,90,462.00	33,90,462.00	11,92,795.00	Intimation notice in DRC-01A U/s 74 has been issued.
5.	09XXXXXXXXXX2ZS	M/s Shivam Guest House	Sec 2 ST Lucknow	2,11,23,926.00	97,81,263.00	97,81,263.00	1,13,42,663.00	Bogus firm found on S.I.B. survey on 30.07.2019. Penalty of ₹ 2.11 crore imposed.
6.	09XXXXXXXXXX1ZY	M/s Geeta Enterprises	Sec 6 ST Lucknow	3,82,37,683.00	2,51,46,756.00	2,51,46,756.00	1,30,90,927.00	Order U/s 122(1)(ii)/27 has been passed demand of ₹ 3.82 crore created.
7.	09XXXXXXXXXX1ZL	M/s Arvind Singh	Sec 16 ST Lucknow	19,32,992.00	11,79,316.00	11,79,316.00	7,53,676.00	Notice in DRC-01 U/s 73 on 12.10.2022 was issued. No reply was furnished. Therefore tax of ₹ 18.65 lakh levied.
8.	09XXXXXXXXXX1ZE	M/s Hindustan Tractors	Sec 2 ST Muzaffarnagar	60,94,463.00	50,15,090.00	50,15,090.00	10,79,373.00	Notice U/s 125 issued on 16.12.2022 and DRC-01 issued on 18.01.2023.
9.	09XXXXXXXXXX1ZR	M/s Ajanta Enterprises	Sec 1 ST Siddharthnagar	14,12,893.00	13,79,494.00	13,79,494.00	33,399.00	Tax of ₹33400.00 has been deposited by the taxable person vide DRC-03.
		Total		17,45,04,266.00	10,98,90,151.00	10,98,90,151.00	6,46,14,113.00	

APPENDIX- XV

Stamp and additional stamp duty short/not levied on mortgage deeds having secured amount above ₹ 10 crore
(Reference Para No. 3.4)

(Amount in ₹)

Sl. No.	Name of the Unit	Khand No./ Document No.	Date of execution/ Date of registration	Description of property mortgaged	Name of Mortgagor/Name of Mortgagee	Secured amount/ value of property	Total stamp duty levied	Leviable stamp duty @ 0.5 %	Leviable additional stamp duty @ 2 %	Short levy of stamp and additional stamp duty
1.		8521 16027	07.05.2022 09.05.2022	Undivided share of land under Tower C2, C3 and D2, GH-1, Sector-C, Pocket-6, Sushant Golf City, Lucknow	Rishita Developers Pvt. Ltd./ Housing Development Finance Corporation Ltd.	40,00,00,000	5,00,000	20,00,000	80,00,000	95,00,000
2.	Sub-Registrar, Sarojini Nagar, Lucknow	8115 7300	03.03.2022 03.03.2022	Khasra No. 184 and others situated at Village Hasanpur, Khewali, Lucknow	Ansal Properties and Infrastructure Ltd./ Lucknow Development Authority	35,68,00,000	5,00,000	17,84,000	71,36,000	84,20,000
3.		8122 7454	04.03.2022 04.03.2022	Land bearing khasra No. 2438CHA, 2438DA and others situated at Village Kalliapaschhim, Lucknow	Omaxe Garv Buildtech Pvt. Ltd./ The Jammu and Kashmir Bank Ltd.	20,00,00,000	5,00,000	10,00,000	40,00,000	45,00,000
4.		7381 34195	29.10.2021 30.10.2021	83 Flats in Block B, 15 Flats in Block A, Azea Botanica, GHP N11/GH 8, Sector 11, Vrindavan Yojana-3, Raibareli Road, Lucknow	Azeagaia Development Pvt. Ltd./ Punjab National Bank	15,00,00,000	5,00,000	7,50,000	30,00,000	32,50,000
Total							20,00,000	55,34,000	2,21,36,000	2,56,70,000

APPENDIX- XVI
Short levy of stamp duty and registration fee due to violation of Section 27 of the Indian Stamp Act, 1899
(Reference Para No. 3.5)

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 st Party	2 nd Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference	(Amount in ₹)
1	SR-IV Sadar, Lucknow	19,911	6,374	13-05-2022	A	B	2,505	0.293 Hec.	No road, no construction in 200 M area	115 lakh/Hec.	33,69,500	7%	2,36,000	33,700	7,000 for 1,000 sm & 4,900 for 1,930 sm	1,64,57,000	11,51,990	1,64,570	10,46,860	
		19,900	6,112	10-05-2022	B	C	2,505	185.873 SM & 124	Two side 25 Feet Road & Plot no. 122 & 124	7,000/SM	14,32,000	7%	1,00,300	14,320						
		19,980	8,057	14-06-2022	B	D	2,505	139,405 SM	Plot & 30 Feet wide road	7,500/SM	10,46,000	7%	73,300	10,460						
2	SR- Sarojini Nagar Lucknow	7,172	29,761	29-09-2021	A	B	174,Sa	0.6111 Hec.	200 m away from the road and Abadi	30 lakh/Hec.	19,00,000	7%	1,33,100	19,000	1,800 for 1,000 sm & 1,260 for 5,111 sm	82,39,860	5,76,800	82,400	5,07,100	
		6,940	24,615	19-08-2021	B	C	174,Sa	92.936 SM	Rest land & 24 Feet wide road	1,800/SM	1,75,000	7%	12,300	1,750						
		7,172	29,777	29-09-2021	B	D	174,Sa	74,349 SM	Land & 15 Feet wide road	1,800/SM	1,40,000	6%	8,400	1,400						
3	SR- Sarojini Nagar Lucknow	8,821	22,536	23-06-2022	A	B	1,194,Sa	0.117 Hec.	200 m away from the road and Abadi	100 lakh/Hec.	11,70,000	7%	81,900	11,700	5,500 for 1,000 sm & 3,850 for 170 sm	61,54,500	4,30,850	61,550	3,98,800	
		4,102	8,018	18-03-2020	C	D	1,194,Sa	83.643 SM	Two side 18 Feet Road & residential land	5,500/SM+10%	5,07,000	6%	30,500	5,070						
		9,032	26,933	22-07-2022	E	F	1,194,Sa	139,405 SM	Two side 20-22 Feet Road & part of land	5,500/SM+10%	8,44,000	6%	50,600	8,440						

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Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 st Party	2 nd Party	Araji No.	Area	Fact narrated by the		Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
									executors	the other sale Deeds										
4		9,096	28,288	30-07-2022	A	B	373,Sa	0.215 Hec.	200 m away from the road and road and Abadi	30 lakh/Hec.	6,45,000	7%	45,200	6,450	1,800 for 1,000 sm & 1,260 for 1,150 SM	32,49,000	2,27,430	32,490	2,08,270	
		4,869	19,017	05-10-2020	B	C	373,Sa	139,405 SM	Two side 25 Feet wide Road & Residential plot	1,800/SM+10%	2,77,000	6%	17,000	2,770						
5		9,011	26,519	20-07-2022	A	B	1,151	0.1518 Hec.	Away from the road and Abadi	30 lakh/Hec.	4,56,000	7%	32,000	4,560	1,700 for 1,000 sm & 1,190 for 518 SM	23,16,420	1,62,190	23,170	1,48,800	
		5,004	21,009	20-10-2020	C	D	1,151	111,524 SM	25 Feet wide Road & Residential plot	1,700/SM	1,90,000	6%	11,500	1,900						
6		9,022	26,755	21-07-2022	B	E	1,151	139,405 SM	25 Feet wide Road & Residential plot	1,700/SM	3,00,000	6%	18,000	3,000						
		8,536	16,357	11-05-2022	A	B	1,924,MI	0.1425 Hec.	200 m away from Abadi and on the Sakra-Dona road	50 lakh/Hec.	9,00,000	7%	63,000	9,000	2,000 for 1,000 sm & 1,400 for 425 SM	25,95,000	1,81,650	25,950	1,35,600	
7	SR-Pindra Varanasi	4,884	19,233	06-10-2020	C	D	1,924,MI	185,873 SM	Two side 18-30 Feet wide Road & Land	2,500/SM+10%	5,12,000	6%	31,000	5,120						
		8,726	20,508	09-06-2022	E	F	1,924,MI	278.81 SM	15 Feet wide Road & Residential plot	2,000/SM	5,58,000	6%	33,500	5,580						
7	SR-Pindra Varanasi	5,815	8,012	13-12-2021	A	B	1,350	0.2750 Hec.	Farming in 250 meter	220 lakh/Hec.+15%	87,00,000	5%	4,35,000	87,000	6,500	1,78,75,000	8,93,750	1,78,750	5,50,500	
		5,754	6,766	27-10-2021	A	B	1,350	126.40 SM	7 km from Varanasi- Jaunpur and part of land	7,600/SM	9,61,000	5%	48,100	9,610						
		3,992	640	17-02-2018	C	A	1,350	126.40 SM	7 km from Varanasi- Jaunpur and part of land	6,500/SM	8,22,000	5%	41,100	16,440						

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 st Party	2 nd Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
8		5,934	1,788	09-03-2022	A	B	1,328	0.109 Hec.	250 m away from the road and Abadi	140 lakh/Hec.	15,26,000	5%	76,300	15,260	6,500	70,85,000	3,54,250	70,850	3,33,540
		5,900	1,137	11-02-2022	C	D	1,328	126.39 SM	Residential land and One side 15 Feet khadanjia Road & rest land of seller	7.600SM	9,61,000	4%	38,440	9,610					
		5,935	1,812	11-03-2022	C	D	1,328	126.394 SM	Residential land and One side 15 Feet khadanjia Road & rest land of seller	7.600SM	9,61,000	4%	38,440	9,610					
9		6,989	6,888	01-11-2021	A	B	121	0.3465 Hec.	Away from the road and Abadi. But no mention of distance	44 lakh/Hec.	15,25,000	5%	76,250	15,250	2,400	83,16,000	4,15,800	83,160	4,07,460
		7,049	8,044	17-12-2021	A	B	121	0.3465 Hec.	Away from the road and Abadi. But no mention of distance	44 lakh/Hec.	15,25,000	5%	76,250	15,250	2,400	83,16,000	4,15,800	83,160	4,07,460
11	SR Sadar Mau	7,049	8,043	17-12-2021	A	B	122	0.22672 Hec.	Away from Abadi. But no mention of distance	75 lakh/Hec.	17,01,000	5%	85,050	17,010	2,400	54,41,280	2,72,100	54,420	2,24,460
		7,059	8,236	24-12-2021	A	B	122	0.26328 Hec.	Away from Abadi. But no mention of distance	75 lakh/Hec.	19,75,000	5%	98,750	19,750	2,400	63,18,720	3,15,950	63,190	2,60,640
12		6,602	353	16-01-2021	A	B	121	6.930 SM	1250 SM Constructed area and 5680 sm play ground and 20 feet road	Lease for trust	72,000	1%	1,450	720					
		6,211	2,438	18-06-2020	C	B	121 & 122	8.120 SM	2000SM Constructed area and 6120 sm play ground and 12 feet road	Lease for School	72,000	1%	1,440	720					

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Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 st Party	2 nd Party	Araji No.	Area	Fact narrated by the executors		Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference	
									Fact narrated by the other sale Deeds												
13		6,990	6,896	01-11-2021	A	B	122	0.202 Hec.	Away from the road and Abadi	2000 SM	75 lakh/Hec.	15,15,000	5%	75,750	15,150	2,400	48,48,000	2,42,400	48,480	1,99,980	
		6,211	2,438	18-06-2020	C	B	121 & 122	8120 SM	6120 sm play ground and 12 feet road	Constructed area and	Lease for School		72,000	1%	1,440	720					
14		9,568	12,373	16-12-2020	A	B	357	0.408 Hec.	500 m away from the road and Abadi	Residential land and One side 20 Feet Road & rest land of Araji	82 lakh/Hec.	33,54,000	6 & 7%	2,25,050	33,540	2,800	1,14,24,000	7,89,680	1,14,240	6,45,330	
		8,584	8,890	01-08-2019	A	C	357	185.87 SM		Residential land and 50 M from road and One side 16 Feet Road	4,000/SM	7,44,000	6%	44,700	14,880						
15	SR Sadar Chandauli	8,523	7,821	05-07-2019	A	B	325	0.298 Hec.	300 m away from the road and Abadi	Residential land and 50 M from road and One side 16 Feet Road	60 lakh/Hec.	18,00,000	5%	90,100	20,000	2,800	83,44,000	4,17,200	20,000	3,27,100	
		8,436	6,312	03-06-2019	B	C	325	379.182 SM		Residential land and Two side 12 Feet Road & rest land of Araji	4,000/SM	15,17,000	4 & 5%	66,000	20,000						
16		8,532	7,988	09-07-2019	B	D	325	142.19 SM		Residential land and Two side 20 Feet Road and land.	3,400/SM+10%	5,32,000	5%	26,700	10,640						
		8,607	9,301	09-08-2019	A	B	167/23MI	0.202 Hec.	300 m away from the road and Abadi	Residential land and Two side 20 Feet Road and land.	125 lakh/Hec.	25,25,000	7%	1,78,500	20,000	3,400	68,68,000	4,80,760	20,000	3,02,260	
16		8,593	9,074	06-08-2019	C	D	167/23MI	505.57 SM		Residential land and Two side 20 Feet Road and land.	4,500/SM+10%	25,04,000	7%	1,75,300	20,000						
		8,632	9,745	22-08-2019	B	E	167/23MI	158 SM		Residential land and Two side 20 Feet Road and land.	4,500/SM+10%	7,83,000	7%	47,000	15,660						

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 st Party	2 nd Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
17		9,561	12,275	15-12-2020	A	B	257/1	0.216 Hec.	500 m away from the road and road and Abadi	75 lakh/Hec.	16,20,000	7%	1,13,500	16,200	2,400	51,84,000	3,62,880	51,840	2,85,020
		8,778	12,674	11-11-2019	C	D	257/1	723.94 SM	Residential land and Bhupauli Road and land	3,400/SM	24,62,000	7%	1,72,350	20,000					
		9,572	12,438	17-12-2020	A	Son of B	257/1	750 SM	Residential land and Kaili se Padav Road and land	3,400/SM	25,50,000	7%	1,78,500	25,500					
18		9,588	12,661	22-12-2020	A	B	63	0.14585 Hec.	300 m away from the road	56 lakh/Hec.	8,17,000	7%	57,500	8,170	2,000	29,17,000	2,04,190	29,170	1,67,690
		9,571	12,417	16-12-2020	Part of A	C	63	126.5 SM	Residential land and Two side 20 Feet Road and land	3,300/SM	5,00,000	7%	35,000	5,000					
		9,607	12,950	29-12-2020	B	D	63	63.25 SM	Residential land and One side 20 Feet Road and land	3,300/SM	2,09,000	7%	14,650	2,090					
19		9,590	12,697	23-12-2020	A	B	130	0.12375 Hec.	300 m away from the road and road and Abadi	77 lakh/Hec.+20%	11,44,000	6 & 7%	70,700	11,440	2,600	32,17,500	2,15,260	32,180	1,65,300
		9,542	12,047	09-12-2020	A	C	130	442.37 SM	12 Feet wide Road and part of land	2,600/SM	35,00,000	7%	2,45,000	35,000					
20	SR-Sadar, Ballia	9,103	4,392	07-06-2022	A	B	541MI	0.3350 Hec.	Agriculture land One KM away from the road and road and Abadi	80 Lakh/ Hec.	30,00,000	5%	1,50,000	30,000	5,400	1,80,90,000	9,04,500	1,80,900	9,05,400
		9,103	4,394	07-06-2022	A	B	541MI	61.91 SM	Land, Hata & Ratsad - Khejuri marg	6,900/SM +25%	10,00,000	5%	50,000	10,000					
21		8,948	232	10-01-2022	A	B	695,MI	0.174 Hec.	500 M away from main road	80 Lakh/ Hec.	13,94,000	5%	69,700	13,940	5,800	1,00,92,000	5,04,600	1,00,920	5,21,880
		9,092	4,094	30-05-2022	A	C	695,MI	0.174 Hec.	500 M away from main road	80 Lakh/ Hec.	13,96,000	5%	69,800	13,960	5,800	1,00,92,000	5,04,600	1,00,920	5,21,760

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Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 st Party	2 nd Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference	
																				Fact narrated by the other sale Deeds road
23		8,940	13	03-01-2022	D	E	695,MI	100 SM	Land & 14 feet road	5,800/SM	5,80,000	4%	23,200	5,800						
		9,120	4,856	21-06-2022	B	F	695,MI	90.5 SM	Land & 13 feet road	5,800/SM	5,23,000	4%	20,300	5,230						
		9,086	3,943	26-05-2022	D	G	695,MI	120 SM	Land & 14 feet road	5,800/SM	6,96,000	4%	27,840	6,960						
		8,690	2,838	06-04-2021	A	B	444	0.247 Hec.	Chak road and Agriculture land	60 Lakh/Hec. +10%	1,6,31,000	4 & 5%	71,550	16,310	4,180	1,03,24,600	5,06,250	1,03,250	5,21,640	
24		7,921	6,069	29-08-2019	C	D	444	250 SM	One km away from main road	3,600/SM	9,00,000	4%	36,000	18,000						
		8,927	9,136	20-12-2021	A	B	810	0.253 Hec.	Not mentioned fact about road and abadi	60 Lakh/Hec.	15,20,000	5%	76,000	15,200	3,700	93,61,000	4,68,050	93,610	4,70,460	
		8,916	8,861	08-12-2021	C	D	810	244.80 SM	One side 10 feet Roads and land of seller	3,700/SM	9,10,000	4%	36,400	9,100						
		8,933	9,283	23-12-2021	E	F	810	122.40 SM	One side 14 feet Roads and land	3,700/SM	4,55,000	5%	22,750	4,550						
25		8,360	4,485	16-09-2020	A	B	258Sa	0.132 Hec.	200 M away from main road.	7,600/SM*+30%	30,10,000	5%	1,51,000	30,100	7,600	1,00,32,000	5,01,600	1,00,320	4,20,820	
		8,337	4,089	01-09-2020	C	D	258, Sa	300 SM	Residential land	7,600/SM	22,80,000	4 & 5%	1,04,000	22,800						
		8,647	1,765	27-02-2021	C	E	258, Sa	300 SM	House and land in chauhaddi	7,600/SM	22,80,000	5%	1,14,000	22,800						
26		8,467	6,053	10-11-2020	A	B	81	0.200 Hec.	Agriculture land One km away from main road	60 Lakh/Hec.	12,00,000	5%	60,000	12,000	3,400	68,00,000	3,40,000	68,000	3,36,000	
		8,403	5,102	09-10-2020	A	C	81	204.23 SM	Two side 13-20 feet road, House and Land	3,800/SM+10%	8,54,000	4%	34,160	8,540						
		8,482	6,273	19-11-2020	B	D	81	250 SM	One side 12feet road and Land	3,800/SM	9,50,000	5%	47,500	9,500						

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 st Party	2 nd Party	Araji No.	Area	Fact narrated by the executors Fact narrated by the other sale Deeds	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
27		7,863	6,727	20-06-2022	A	B	477MI & 480MI	0.2363 Hec.	Agriculture land, A way from the road and Abadi	82,37,000/Hec.	19,47,000	6 & 7%	1,26,500	19,470	7,300	1,72,49,900	11,97,500	1,72,500	12,24,030
28		7,863	6,728	20-06-2022	A	B	477MI & 480MI	0.2362 Hec.	Agriculture land, A way from the road and Abadi	82,37,000/Hec.	19,47,000	6 & 7%	1,26,500	19,470	7,300	1,72,42,600	11,97,010	1,72,430	12,23,470
		7,745	3,170	28-03-2022	C	D	480MI	163.03 SM	Residential Plots & 29 Feet wide road	9,100/SM	14,84,000	7%	1,04,000	14,840					
29		7,785	4,358	27-04-2022	E	F	477MI	168 SM	Residential Plots & 25 Feet wide road	9,100/SM	15,29,000	7%	1,07,100	15,290					
		7,863	6,721	20-06-2022	A	B	452MI	0.2475 Hec.	Agriculture land, A way from the road and Abadi	82,37,000/Hec.	20,39,000	6 & 7%	1,33,000	20,390	7,300	1,80,67,500	12,54,760	1,80,680	12,82,050
30	SR- Karchhana, Prayagraj	7,863	6,723	20-06-2022	A	B	452MI	0.2475 Hec.	Agriculture land, A way from the road and Abadi	82,37,000/Hec.	20,39,000	6 & 7%	1,33,000	20,390	7,300	1,80,67,500	12,54,760	1,80,680	12,82,050
		7,755	3,446	05-04-2022	C	D	452MI	184.80 SM	Residential Plots, House & 25 Feet wide road	9,100/SM	16,82,000	6 & 7%	1,08,000	16,820					
31		7,756	3,474	06-04-2022	C	D	452MI	65.10 SM	One side Residential House & two side 25 Feet wide road	9,100/SM	35,00,000	6 & 7%	2,45,000	35,000					
		7,996	10,617	08-09-2022	C	E	452MI	221.81 SM	Two side Residential House & one side 25 Feet wide road	9,100/SM	20,19,000	6 & 7%	1,41,500	20,190					
		7,519	10,623	12-10-2021	A	B	331MI	0.3420 Hec.	Agriculture land, A way from the road and near Abadi	1,70,10,000/Hec.	58,18,000	7%	4,08,000	58,180	6,900	2,35,98,000	16,51,860	2,35,980	14,21,660
		6,884	5,716	24-08-2020	C	D	331MI	156.79 SM	Three side Residential	6,900/SM	10,82,000	7%	76,000	10,820					

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Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 st Party	2 nd Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference	
																				Fact narrated by the other sale Deeds
									Plot & one side 14 Feet wide road											
		7,520	10,643	12-10-2021	A	E	331MI	156.79 SM	One side Reewa road, One side Residential house & rest of land	16,500/SM	24,88,000	6 & 7%	1,64,500	24,880						
		7,864	6,732	20-06-2022	A	B	469MI	0.2165 Hec.	Agriculture land, A way from the road and Abadi	82,37,000/Hec.	17,84,000	6 & 7%	1,15,000	17,840	7,300	1,58,04,500	10,96,350	1,58,045	11,21,555	
32		7,855	6,431	14-06-2022	C	D	469MI	117.05 SM	One side 20 feet road & rest of land	9,100/SM	10,70,000	6 & 7%	64,950	10,700						
		7,878	7,161	28-06-2022	C	E	469MI	127.31 SM	One side 20 feet road & three side residential plot	9,100/SM	13,50,000	6 & 7%	94,500	13,500						
33		8,466	5,841	12-07-2019	A	B	67MI	0.385 Hec.	Agriculture land, A way from road and near aabadi	2,10,00,000 / 4,20,00,000 per Hec.	1,01,85,000	7%	7,13,500	20,000	7,000	2,69,50,000	18,86,500	20,000	11,73,000	
		9,391	9,445	04-12-2020	A	C	67MI	0.385 Hec.	Agriculture land, A way from road and near aabadi	2,10,00,000 / 4,20,00,000 per Hec.	1,01,85,000	7%	7,13,500	20,000	7,000	2,69,50,000	18,86,500	20,000	11,73,000	
	SR Sadar- III Aligarh	8,461	5,781	10-07-2019	D	E	67MI	215.99	Residential Plots & 20 feet wide road	7,500/SM	16,20,000	7%	1,13,500	20,000						
34		8,499	6,331	27-07-2019	D	F	67MI	185.8	Residential Plots & House and 20 feet wide road	7,500/SM	13,94,000	6 & 7%	87,600	20,000						
		9,249	7,329	08-10-2020	G	H	67MI	85.28 SM	Residential Plots and 10 feet wide road	7,000/SM	5,98,000	6%	36,000	5,980						
		9,396	9,501	05-12-2020	D	I	67MI	167.22 SM	Residential Plots and 18 feet wide road	7,000/SM	11,72,000	6 & 7%	72,200	11,720						

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 st Party	2 nd Party	Araji No.	Area	Fact narrated by the executors Fact narrated by the other sale Deeds	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
35		8,259	2,873	26-03-2019	A	B	144/1/16	0.1005 Hec.	Agriculture land, A way from road and aabadi	1,50,00,000/Hec.	15,08,000	6 & 7%	96,000	20,000	6,500	65,32,500	4,47,310	20,000	3,51,310
		8,499	6,336	27-07-2019	A	C	144/1/16	0.1005 Hec.	Agriculture land, A way from road and aabadi	1,50,00,000/Hec.	15,08,000	6 & 7%	96,000	20,000	6,500	65,32,500	4,47,310	20,000	3,51,310
36		7,906	9,669	11-10-2018	A	D	144/1/16	74.32 SM	Residential Plots & 9 meter wide road	8,000/SM	10,00,000	6%	60,000	20,000					
		8,290	3,295	10-04-2019	A	E	144/1/16	74.31 SM	Residential Plots & 25 feet wide road	7,000/SM	10,00,000	6%	65,000	20,000					
		8,503	6,375	29-07-2019	A	F	144/1/16	167.22 SM	Residential Plots & two side 20 to 25 feet wide road	7,000 SM+ 10%	12,88,000	6 & 7%	80,200	20,000					
		8,930	2,302	06-03-2020	A	B	184 Mi	0.1154 Hec.	Agriculture land, A way from road and aabadi	2,25,00,000/Hec.	25,97,000	7%	1,82,000	25,970	5,000	57,70,000	4,03,900	57,700	2,53,630
37		8,228	2,376	08-03-2019	C	D	183Mi & 184 Mi	418.05 SM	Residential Plots & 19 feet wide road	5,000/SM	20,92,000	6 & 7%	1,26,600	20,000					
		9,736	4,351	17-04-2021	C	E	184 Mi	83.61 SM	Residential Plots & 20 feet wide road	5,500/SM	4,60,000	7%	32,200	4,600					
		40,717	7,149	05-04-2022	A	B	70	0.1784 Hec.	Agriculture land, A way from road and aabadi	1,02,85,000/Hec.	18,35,000	0	1,28,600	18,350	5,400	96,33,600	6,74,380	96,340	6,23,770
38	SR Sadar Greater Noida G B Nagar	38,336	4,533	01-03-2021	C	D	70	167.22 SM	Residential Plots & two side 10 to 16 feet wide road	5,400/SM+5%	9,49,000	0	66,500	9,490					
		41,180	12,812	09-06-2022	E	F	70	100.33 SM	Residential Plots & 10 feet wide road	5,400/SM	5,42,000	0	32,550	5,420					
39		40,518	4,738	08-03-2022	A	B	210	0.1337 Hec.	Agriculture land, A way from road	1,73,94,000/Hec.	23,26,000	6 & 7%	1,53,000	23,260	7,200	96,26,400	6,63,890	96,270	5,83,900

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Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 st Party	2 nd Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference	
																				Fact narrated by the other sale Deeds and aabadi
		39,585	18,816	11-10-2021	C	D	210	50.16 SM	Residential Plots & 25 feet wide road	7,200/SM	3,62,000	0	25,400	3,620						
		41,535	17,443	04-08-2022	A	C	210	209.025 SM	Residential Plots & two side 16-30 feet wide road	7,560/SM	15,81,000	6 & 7%	1,00,700	15,810						
		39,597	18,964	12-10-2021	A	B	93	0.1004 Hec.	Agriculture land, A way from road and aabadi	1,12,50,000/Hec.	11,30,000	0	79,200	11,300	5,500	55,22,000	3,86,540	55,220	3,51,260	
40		38,713	8,606	26-04-2021	C	D	93	83.61 SM	Residential Plots & 20 feet wide road	5,500/SM	4,60,000	0	32,500	4,600						
		40,019	24,116	21-12-2021	B	E	93	125.41 SM	Residential Plots & 21 feet wide road	5,500/SM	6,90,000	0	41,500	6,900						
Total																	41,75,04,880	2,62,89,100	34,73,335	2,28,36,125

Note- Deeds in bold in the Appendix are deeds against which there is short levy of stamp duty and registration fees. Other deeds in the same Araji number have been used for determining potentiality of land.

APPENDIX- XVII
Statement showing short levy of Stamp Duty and Registration Fee
(Reference Para No. 4.3)

Name of Lease Holder	Place of Lease	Lease Area in Hec.	Lease Period	Total Royalty Recoverable in Lease Period	DMF Recoverable in lease period i.e. 10% of Royalty	Total Royalty and DMF Recoverable	Leviable Stamp Duty @2%	Due Registration Fees ₹ 20000/ 1% of total consideration w.e.f. 13.02.2020	Total Leviable Stamp and Registration Fee	Consideration amount on which stamp duty and registration fee was paid	Stamp Duty Paid by Lessee	Registration Fee Paid By Lessee	Total Stamp and Registration Fee Paid by Lessee	Short Levy of Stamp and Registration Fee (Col. 10-14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Mumtaz Ali R/o Mohammdabad, Bijora, J.P. Nagar	Village Pachayara, Loni Ghaziabad	16.183	21.10.20 to 20.10.25	406975759	40697576	447673335	8953467	4476733	13430200	244185441	4883720	2441860	7325580	6104620
New Panther Security Guard Service	Village Pachayara, Loni Ghaziabad	8.512	12.10.21 to 11.11.26	252828807	25282881	278111688	5562234	2781117	8343351	50565760	3249460	1620600	4870060	3473291
Vinay Kumar*	Village Badarpur, Loni Ghaziabad	7.28	05.06.18 to 04.06.23	632387363	63238736	695626099	27825044	20000	27845044	632387363	25295520	20000	25315520	2529524
Omkar Laxmi Shubham Pvt Ltd	Village Nauraspur, Loni Ghaziabad	1.81	01.10.18 to 30.09.23	298586302	29858630	328444932	6568899	20000	6588899	298586302	5971740	20000	5991740	597159
Total														12704593
1590778231														43502900
1749856054														12704593
48909643														12704593
7297850														12704593
56207493														12704593
1225724866														12704593
39400440														12704593
4102460														12704593

* Stamp Duty @ 4 per cent has been levied since Lease Area falls under Development Area.

APPENDIX- XVIII
Statement Showing contribution to District Mineral Foundation Trust not deposited by lease holders
(Reference Para No. 4.4)

(Amount in ₹)

1	2	3	4	5	6	8
Name of Lease holder	Place of Lease	Lease Area	Lease Period	Approved quantity as per EC	Name of Minerals	Amount of DMFT not deposited
Mumtaz Ali, Mohammadabad, Bizora, Jyotiba Phule Nagar	Village- Khand-I, Pachayra, Teh-Loni, Ghaziabad	16.183 Hec.	21.10.2020 to 20.10.2025	323600 cum.	Sand	1,72,22,536
New Panther Security Guard Service Pvt. Ltd. Prop.Bani Singh	Village- Khand-II, Pachayra, Teh-Loni, Ghaziabad	8.512 Hec.	12.11.2021 to 11.11.2026	177737 cum.	Sand	55,07,892
Total						2,27,30,428

APPENDIX- XIX
Statement showing Non-imposition of penalty on delayed payment of Additional Tax on buses operated by UPSRTC
(Reference Para No. 5.3)

Sl. No.	Name of unit	No. of Buses	No. of Buses checked by Audit	No. of Buses in which observation found through data analysis	Amount deposited	Period (Penalty on Additional Tax leviable)	Delay in deposit in Months	Total amount of Penalty chargeable on delay in deposit of Additional Tax
1	RTO, Ghaziabad	630	630	630	4,99,52,700	12/2021 to 03/2022	01-25	1,73,03,699.18
2	RTO, Kanpur	402	372	355	10,28,35,880	12/2020 to 09/2022	01-57	4,70,17,432.45
	Total	1,032	1,002	985	15,27,88,580	12/2020 to 09/2022	01-57	6,43,21,131.64

APPENDIX- XX

Statement showing of vehicle plying without renewal of permit and without payment of application fees, permit fees and penalty
(Reference Para No. 5.4)

(Amount in ₹)

Sl. No.	Name of the Unit	Type of Vehicles	No. of total vehicles	No. of vehicles checked by Audit	No. of vehicles in which objection found	Period in which Permit is invalid	Application Fees	Permit Fees	Total Fees	Penalty	Total Amount
1	RTO, Ghaziabad	Goods Vehicle	8,782	244	185	01/2020 to 04/2022	2,22,000.00	13,87,500.00	16,09,500.00	18,50,000.00	34,59,500.00
		School Vehicle	5,500	500	444	04/2021 to 04/2022	5,32,800.00	19,98,000.00	25,30,800.00	44,40,000.00	69,70,800.00
		Tanker	6,348	104	26	02/2020 to 04/2022	31,200.00	1,95,000.00	2,26,200.00	2,60,000.00	4,86,200.00
2	RTO, Kanpur	Auto (Three Wheeler)	1,759	982	206	04/2021 to 09/2022	1,23,600.00	4,12,000.00	5,35,600.00	20,60,000.00	25,95,600.00
		Goods Vehicle	15,111	489	265	04/2021 to 09/2022	3,18,000.00	19,87,500.00	23,05,500.00	26,50,000.00	49,55,500.00
		School Vehicle	267	267	31	01/2021 to 09/2022	23,400.00	1,39,500.00	1,62,900.00	3,10,000.00	4,72,900.00
		Stage Carriage Bus	571	571	43	04/2021 to 09/2022	51,600.00	3,22,500.00	3,74,100.00	4,30,000.00	8,04,100.00
		Tanker	1,580	630	22	05/2021 to 12/2022	26,400.00	1,65,000.00	1,91,400.00	2,20,000.00	4,11,400.00
	Total		39,918	3,787	1,222	01/2020 to 09/2022	13,29,000.00	66,07,000.00	79,36,000.00	1,22,20,000.00	2,01,56,000.00

Glossary of Terms and Abbreviations

GLOSSARY OF TERMS AND ABBREVIATIONS

GST	Goods and Service Tax
CGST	Central Goods and Service Tax
SGST	State Goods and Service Tax
UTGST	Union Territory Goods and Service Tax
IGST	Integrated Goods and Service Tax
UPGST	Uttar Pradesh Goods and Service Tax
ITC	Input Tax Credit
BIFA	Business Intelligence and Fraud Analytics
TCS	Tax Collected at Source
TDS	Tax Deducted at Source
ISD	Input Service Distributor
RCM	Reverse Charge Mechanism
IGR	Inspector General, Registration
DisG	Deputy Inspectors General
AIsG	Assistant Inspectors General
SRs	Sub Registrars
SROs	Sub Registrar Offices
IS	Indian Stamp
UPUPD	Uttar Pradesh Urban Planning and Development
MMDR Act	Mines and Mineral (Development and Regulation) Act
UPMMC Rules	Uttar Pradesh Miner Mineral Concession Rules
DMO	District Mines Officer
DMFT	District Mineral Foundation Trust
GoUP	Government of Uttar Pradesh
MV	Motor Vehicle
CMV Rules	Central Motor Vehicle Rules
UPMVT Act	Uttar Pradesh Motor Vehicle Taxation Act
CBR	Carriage By Road
TC	Transport Commissioner
DTC	Deputy Transport Commissioner
RTO	Regional Transport Officer
ARTO	Assistant Regional Transport Officer
NOC	No Objection Certificate
UPSRTC	Uttar Pradesh State Road Transport Corporation
MoRTH	Ministry of Road Transport and Highways
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
STU	State Transport Undertakings

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