

Appendix I

(Referred to in paragraph 2.7)

Non adherence to mandatory checks like verification/Reconciliation of challans with treasury records led to loss of revenue to the Government

(Amount in ₹)

Type of Liquor	Year	Name of Licencee	No. of Challan related to Excise Duty	No. of Challan related to License Fee	Amount payable		Amount paid		Difference	
					Excise Duty	License Fee	Excise Duty	License Fee	Excise Duty	License Fee
Country Liquor	2015-16	Balram Mali	15	13	29,11,950	30,36,940	65,950	99,940	28,46,000	29,37,000
		Abhishek Sharma	26	12	56,58,860	61,78,100	2,88,860	60,100	53,70,000	61,18,000
	2016-17	Vijay Kumar Shrivastava	68	14	1,39,33,350	1,38,71,500	5,72,850	2,13,500	1,33,60,500	1,36,58,000
		Deepak Jaiswal	61	30	1,23,03,900	1,23,43,600	4,11,900	3,48,600	1,18,92,000	1,19,95,000
		Jitendra Shivrame	22	11	22,71,800	26,62,600	1,50,800	1,11,600	21,21,000	25,51,000
		Rahul Chauksey	60	28	1,12,79,050	1,14,15,200	4,09,050	2,67,200	1,08,70,000	1,11,48,000
		Lav Kush Pandey	15	9	21,00,600	30,18,275	56,600	51,275	20,44,000	29,67,000
		Aspreet Singh Lubana	11	6	26,22,375	41,10,500	51,375	40,500	25,71,000	40,70,000
		M/s. Bhartidev Build. Pvt. Ltd.	2	1	6,92,500	5,20,000	10,500	20,000	6,82,000	5,00,000
		2017-18	Pradeep Jaiswal	33	0	1,19,86,893	0	6,86,893	0	1,13,00,000
	M/s. Bhartidev Build. Pvt. Ltd.		38	0	1,33,69,473	0	7,69,473	0	1,26,00,000	0
	Lav Kush Pandey		31	0	1,35,85,540	0	7,85,540	0	1,28,00,000	0
	M/s. Million Traders		21	0	83,70,900	0	3,70,900	0	80,00,000	0
	Rahul Chauksey		34	0	1,39,69,971	0	6,69,971	0	1,33,00,000	0
	Avinash Singh Mandloi		32	0	1,26,91,935	0	4,91,935	0	1,22,00,000	0
Virendra Singh Thakur	2		0	7,30,980	0	30,980	0	7,00,000	0	
Total (A)			471	124	12,84,80,077	5,71,56,715	58,23,577	12,12,715	12,26,56,500	5,59,44,000

Foreign Liquor	2015-16	Balram Mali	8	6	10,16,000	26,04,945	87,000	14,945	9,29,000	25,90,000
		Abhishek Sharma	18	7	29,48,000	46,87,000	2,38,000	1,72,000	27,10,000	45,15,000
	2016-17	Lav Kush Pandey	13	4	23,83,000	47,50,000	73,000	50,000	23,10,000	47,00,000
		Vijay Kumar Shrivastava	111	20	1,89,46,500	2,57,34,500	8,46,500	2,75,500	1,81,00,000	2,54,59,000
		Aspreet Singh Lubana	16	5	22,43,500	23,60,000	1,05,500	60,000	21,38,000	23,00,000
		Deepak Jaiswal	0	4	0	23,75,600	0	75,600	0	23,00,000
		Rahul Chauksey	62	15	1,34,26,000	1,96,86,500	5,56,000	2,46,500	1,28,70,000	1,94,40,000
		Jitendra Shivrame	21	7	26,38,500	35,79,000	1,48,500	79,000	24,90,000	35,00,000
		M/s. Million Traders	20	0	91,50,000	0	2,50,000	0	89,00,000	0
	2017-18	Pradeep Jaiswal	26	0	1,35,65,000	0	2,65,000	0	1,33,00,000	0
		Lav Kush Pandey	15	0	90,60,000	0	2,60,000	0	88,00,000	0
		Rakesh Jaiswal	26	0	1,49,25,000	0	3,25,000	0	1,46,00,000	0
		Yogendra Jaiswal	12	0	70,50,000	0	1,50,000	0	69,00,000	0
		Rahul Chauksey	25	0	1,47,65,000	0	3,65,000	0	1,44,00,000	0
M/s. Bhartidev Build. Pvt. Ltd.		25	0	1,07,50,000	0	3,50,000	0	1,04,00,000	0	
Total (B)			398	68	12,28,66,500	6,57,77,545	40,19,500	9,73,545	11,88,47,000	6,48,04,000
Grand Total (A) + (B)			869	192	25,13,46,577	12,29,34,260	98,43,077	21,86,260	24,15,03,500	12,07,48,000

Appendix II

(Referred to in paragraph 2.7)

Statement showing details of Difference of Departmental and Treasury figures of revenue receipts

(Amount in ₹)

Sl. No.	Month	Departmental figures	Treasury figures	Difference
1	Apr-15	76,13,69,670	76,13,69,670	0
2	May-15	55,07,43,555	55,23,51,755	- 16,08,200
3	Jun-15	57,05,00,188	57,05,01,188	- 1,000
4	Jul-15	43,00,15,541	43,00,15,541	0
5	Aug-15	37,54,68,934	37,54,71,034	- 2,100
6	Sep-15	38,30,87,634	38,35,14,434	- 4,26,800
7	Oct-15	44,43,95,411	44,43,95,511	- 100
8	Nov-15	47,33,15,071	47,33,15,971	- 900
9	Dec-15	47,53,39,015	47,53,39,015	0
10	Jan-16	39,68,17,431	39,68,17,431	0
11	Feb-16	62,19,04,752	62,19,04,752	0
12	Mar-16	62,19,04,752	85,76,57,444	- 23,57,52,692
13	Apr-16	60,79,62,531	60,79,79,831	- 17,300
14	May-16	86,21,23,373	86,21,24,373	- 1,000
15	Jun-16	57,58,26,834	57,58,27,934	- 1,100
16	Jul-16	44,55,70,051	43,76,04,201	79,65,850
17	Aug-16	45,21,48,367	45,22,79,667	- 1,31,300
18	Sep-16	40,20,54,485	40,20,14,485	40,000
19	Oct-16	47,23,81,760	47,23,81,160	600
20	Nov-16	51,54,83,904	51,54,33,904	50,000
21	Dec-16	50,87,52,557	50,87,52,557	0
22	Jan-17	44,34,44,640	44,34,44,640	0
23	Feb-17	53,51,25,178	53,51,25,178	0
24	Mar-17	98,82,67,579	98,82,67,679	- 100
25	Apr-17	57,96,82,347	59,09,93,937	- 1,13,11,590
26	May-17	77,47,71,068	79,36,95,917	- 1,89,24,849
27	Jun-17	65,90,50,743	67,37,69,557	- 1,47,18,814

Appendix III
(Referred to in paragraph 3.6)
Incorrect Determination of Turnover

(Amount in ₹)

Sl. No.	PDP No./Year	Name of auditee unit/ Dealer	Period/ month of assessment	Month of audit/ month of issue of IR	TTO as per books	TTO determined by the AA	Under determination of taxable turnover	Rate of tax applicable (%)	Amount of short realisation	Observation of Audit	Reply of Assessing Authority
1.	9 2017-18	ACCT Cir-Morena M/s Baghawati Enterprises TIN-23495604550 Case No.523/2013 (VAT)	2012-13 Apr 2015	May 2017 Jun 2017	5,08,26,592	4,25,76,418	82,50,174	5	4,12,509 Penalty 12,37,527 16,50,036	The AA allowed lesser profit in TTO.	The AA stated that diesel is part of raw material under direct expenditure. VAT tax & others direct expenditure were included in indirect expenses in the audit report. Reply of AA was not acceptable as direct expenses was not included in the audit report but it was official expenditure and receipts shown in VAT tax were TDS which did not affect calculation of profit.
2.	12 2017-18	ACCT Cir-Morena M/s Baghawati Enterprises TIN-23495604550 Case No. 541043	2013-14 Jan 2016	May 2017 Jun 2017	8,69,01,794	7,70,36,928	98,64,866	5	4,93,243 Penalty 14,79,729 19,72,972	The AA allowed lesser profit in TTO.	The AA stated that diesel is part of raw material under direct expenditure. VAT tax & others direct expenditure were included in indirect expenses in the audit report.

		(VAT)										Reply of AA was not acceptable as direct expenses were not included in the audit report but it was official expenditure and receipts shown in VAT tax were TDS which did not affect calculation of profit.
3.	<u>27</u> 2017-18	ACCT Cir- Morena M/s B K Tractors & Motors TIN-23075601871 Case No. 777063	<u>2014-15</u> Dec 2016	<u>May</u> <u>2017</u> Jun 2017	8,47,25,730	8,42,60,336	4,65,394	13	60,501 Penalty 1,81,503 2,42,004	The AA did not include sale of tractor accessories in TTO.	The AA stated that tractor accessories were not sold separately as that was part of tractor sale. Reply of AA was not acceptable as separate sale of accessories was certified by CA. Evidence of transfer was not there in tractor account.	
4.	<u>28</u> 2017-18	CTO Cir- Hoshangabad M/s Shiv Traders TIN-23884202734 Case No. 569/2014-15 (VAT)	<u>2013-14</u> Aug 2016	<u>May</u> <u>2017</u> Jun 2017	1,92,47,486	1,48,95,983	43,51,503	13	5,65,695 Penalty 16,97,085 22,62,780	The AA incorrectly considered opening balance in 2014-15 and closing balance in 2013-14.	The AA stated that action would be taken after verification.	
5.	<u>31</u> 2017-18	CTO Cir- Hoshangabad M/s Neeraj Kumar Jain TIN-23624201034 Case No. 472/2014 (VAT)	<u>2013-14</u> Jan 2016	<u>May</u> <u>2017</u> Jun 2017	82,53,316	76,51,870	6,01,446	13	78,187 Penalty 2,34,561 3,12,748	The AA allowed deduction of labour expenditure.	The AA stated that action would be taken after verification.	

6.	<u>81</u> 2017-18	CTO Cir-1 Indore M/s Marvi Packaging TIN- 23160103813 Case No.698039 (VAT)	<u>2014-15</u> Jan 2017	<u>Jun</u> <u>2017</u> Jul 2017	3,44,71,169	3,38,42,732	6,28,437	1.5	9,427 Penalty 28,281 37,708	The AA allowed deduction of fixed assets in TTO.	The AA stated that action would be taken after verification.
7.	<u>84</u> 2017-18	CTO Cir-1 Indore M/s Shrinathji Traders TIN- 23460104909 Case No.699311 (VAT)	<u>2014-15</u> Dec 2016	<u>Jun</u> <u>2017</u> Jul 2017	1,34,46,292	1,24,66,292	9,80,000	5	49,000	The AA accepted lesser amount of sale.	The AA stated that action would be taken after verification.
8.	<u>93</u> 2017-18	CTO Cir-13 Indore M/s Betala Auto Sales TIN- 23681302738 Case no. 679780 (VAT)	<u>2014-15</u> Jan 2017	<u>May</u> <u>2017</u> Jun 2017	19,48,09,996	19,36,85,662	11,24,334	13	1,46,164	The AA did not warrant claim, servicing & repairing charges and Gurkha sale in TTO.	The AA stated that servicing & repairing had been done after sale of vehicle and warranty claim liable on vehicle maker company, VAT levied on parts used in servicing & repairing as shown in sale bill and non-acceptance of bill no 145 regarding sale of vehicle was baseless because all sale bills included in Gross sale. Reply of AA was not acceptable as warranty claim had been adjudicated by Hon'ble Supreme Court as

											taxable. Assessee was not eligible for ITR as purchase was made for self.
9.	<u>96</u> 2017-18	CTO Cir-13 Indore M/s Kamco Chew Food Pvt Ltd TIN- 23839047975 Case No. 687932 (VAT)	<u>2014-15</u> Jan 2017	<u>May</u> <u>2017</u> Jun 2017	48,42,800	47,07,828	1,34,972	13	17,546 Penalty 52,638 70,184	The AA did not include sale of plant & machinery in TTO.	The AA stated that action would be taken after verification.
10.	<u>97</u> 2017-18	CTO Cir-13 Indore M/s A. S. Movris Pvt Ltd TIN- 23259080043 Case No. 688102 (VAT)	<u>2014-15</u> Sep 2016	<u>May</u> <u>2017</u> Jun 2017	1,00,95,712	96,96,787	3,98,925	13	51,860	The AA did not include warranty claim in TTO.	The AA stated that according to Rajasthan High Court judgment warranty claim was non-taxable. Reply of AA was not acceptable as warranty claim had been made taxable by Hon'ble Supreme Court in case of M/s Ikram.
11.	<u>40</u> 2017-18	ACCT Cir-2 Gwalior M/s Patel & Sons TIN- 23705206492 Case No. 660264 (VAT)	<u>2014-15</u> Jan 2017	<u>May</u> <u>2017</u> Jun 2017	7,76,00,627	7,74,00,627	200,000	23	37,398	The AA accepted lesser amount of sale.	No reply was furnished by AA.
12.	<u>44</u> 2017-18	CTO Cir- Mandla M/s Pranav Lodh TIN- 23816302580	<u>2014-15</u> Jan 2017	<u>May</u> <u>2017</u> Jul 2017	9,96,246	6,46,752	3,49,496	13	45,434 Penalty 1,36,302 1,81,736	The AA determined less TTO @ 13%.	The AA stated that action would be taken after verification.

		Case No. 651721 (VAT)									
13.	<u>47</u> 2017-18	CTO Cir-3 Ujjain M/s Mahendra Singh Sonti TIN- 23169024956 Case No. 728/2015	<u>2013-14</u> Jan 2016	<u>Jun</u> <u>2017</u> Jul 2017	1,68,83,594	1,34,20,820	34,62,774	5 & 13	1,94,070	The AA determined less TTO @ 5% & 13%.	The AA stated that action would be taken after verification.
14.	<u>53</u> 2017-18	CTO Shajapur M/s Dhanraj Traders TIN- 23672606388 Case No. NIL	<u>2012-13</u> -	<u>May</u> <u>2017</u> Jun 2017	9,35,68,369	8,74,87,635	60,80,734	5	3,04,036	The AA determined less TTO.	The AA stated that Case would be transferred to senior officer as the case is related to him.
15.	<u>57</u> 2017-18	CTO Shajapur M/s Shubham Electronics TIN- 23372504787 Case No. NIL	<u>2013-14</u> -	<u>May</u> <u>2017</u> Jun 2017	2,07,00,323	1,89,85,971	17,14,261	13	2,22,854	The AA determined less TTO.	The AA stated that Case would be transferred to senior officer as the case is related to him.
16.	<u>59</u> 2017-18	CTO Shajapur M/s Devi Medicose TIN- 23872503154 Case No.- NIL	<u>2012-13</u> -	<u>May</u> <u>2017</u> Jun 2017	1,61,08,146	1,25,81,834	35,26,312	5 & 13	2,07,108	The AA determined less TTO.	The AA stated that Case would be transferred to senior officer as the case is related to him.
17.	<u>60</u> 2017-18	CTO Shajapur M/s Nakoda Agency TIN-	<u>2012-13</u> -	<u>May</u> <u>2017</u> Jun 2017	2,16,02,004	2,08,95,531	7,06,473	13	91,841	The AA determined less TTO.	The AA stated that Case would be transferred to senior officer as the case is related to him.

		23352502179 Case No. NIL									
18.	<u>64</u> 2017-18	DCCT Div-2 Gwalior M/s V. V. C. realinfra Pvt Ltd TIN- 23825006412 Case No. 644380 (VAT)	<u>2014-15</u> Jan 2017	<u>May</u> <u>2017</u> Jun 2017	1,15,35,94,580	1,11,40,29,019	3,95,65,561	5	19,78,278	The AA determined less TTO, as observed in audited accounts and form 32 as reflected in amount of labour cess in audited accounts.	The AA stated that in cases of work contract as government departments deduct TDS on running bill in the last months of financial year and the contractor's account is credited in the next financial year, the contractor's accounts do not reflect the same amount as receipt in current financial year. Tax has been assessed on the basis of account books and all actual receipts in the current year have been taken for that matter. The case of lesser assessment of tax is not applicable in this case. In cases of labour cess, deduction is made @ 2% & 3% in certain cases. Reply of AA was not acceptable as purchase invoice of purchase made form registered dealer had not been available with case nor it was appended with case.

19.	<u>68</u> 2017-18	DCCT Div-2 Gwalior M/s K. N. R. Constructions Ltd TIN- 23435503800 Case No. 626532	<u>2014-15</u> Jan 2017	<u>May</u> <u>2017</u> Jun 2017	1,65,89,33,900	1,61,13,48,615	4,75,85,285	5	23,79,264	The AA did not include sale of goods in TTO.	The AA stated that the assessee had maintained proper accounts and had furnished the returns. There was no failure in complying with any notice issued u/s 18(2) of MPGST Act, nor did the assessee knowingly furnished incomplete or incorrect returns. The assessment could be made on the basis of accounts maintained by the assessee. There is no justification for best judgement assessment and enhancement in the turnover of the assessee. Reply of AA was not acceptable as payment done in next quarter and showing it in quarterly TDS Form - 32 was not legally tenable and it was against the accounting principle.
20.	<u>71</u> 2017-18	CTO Cir- Rajgarh M/s Ram Prasad Rathore TIN- 2309240449 Case No. 1/R/15 (VAT)	<u>2012-13</u> Mar 2015	<u>May</u> <u>2017</u> Jul 2017	3,43,71,981	3,22,46,615	21,25,366	5 & 13	4,31,253	The AA did not show profit in value of cement bitumen, steel, RCC pipe, URD material emulsion.	The AA stated that action would be taken after verification.

21.	<u>108</u> 2017-18	DCCT (TAW-1) Indore M/s Aarone Developers TIN- 23109117597 Case No. -	<u>2014-15</u> Feb 2017	<u>Aug</u> <u>2017</u> Sep 2017	2,07,05,852	1,88,63,545	18,42,307	1.5	27,634 Penalty 82,902 1,10,536	The AA did not include sale of Honda City & Hyundai in TTO.	The AA stated that action would be taken after verification.
22.	<u>121</u> 2017-18	CTO Cir-2 Satna M/s Kanwar Traders TIN- 23749019757 Case No. 284/2015 (VAT)	<u>2014-15</u> -	<u>Aug</u> <u>2017</u> Sep 2017	1,21,96,597	1,08,19,284	13,77,313	8 (13-5)	1,10,185	Sale @ 13% was included in sale @ 5% and lesser amount of sale was determined @ 13 %.	The AA stated that action would be taken after verification.
23.	<u>122</u> 2017-18	CTO Ashoknagar M/s Prabal Pratap Singh Raghuvanshi Ltd TIN- 23439027645 Case No. 631498	<u>2014-15</u> Jan 2017	<u>Jun</u> <u>2017</u> Jul 2017	78,64,904	22,54,970	56,09,934	13, 5 and @ ₹ 20 per sq.mt.	3,11,143 Penalty 9,33,429 12,44,572	The AA determined less TTO while according to accounts, sale was ₹ 78,64,904.	The AA stated that action would be taken after verification.
24.	<u>125</u> 2017-18	CTO Ashoknagar M/s Vishen Infrastructure Pvt Ltd TIN- 23679037515 Case No. 303/2014 (VAT)	<u>2013-14</u> Jan 2016	<u>Jun</u> <u>2017</u> Jul 2017	3,93,98,570	3,86,82,380	7,16,190	5	35,810	The AA did not include said amount of sale in TTO.	The AA stated that action would be taken after verification.

25.	<u>139</u> 2017-18	CTO Cir- Balaghat M/s Wadhawa Construction TIN- 23829007430 Case No. 688110	<u>2014-15</u> Jul 2017	<u>Sep</u> <u>2017</u> Oct 2017	67,10,946	62,02,804	5,08,142	13	66,058 Penalty 1,98,174 2,64,232	The AA allowed lesser purchase shown by dealer than the sale in Form 75.	The AA stated that action would be taken after verification.
26.	<u>140</u> 2017-18	CTO Cir- Balaghat M/s Shailendra Patel TIN- 23576504472 Case No. 765690 (VAT)	<u>2014-15</u> Jan 2017	<u>Sep</u> <u>2017</u> Oct 2017	1,81,03,393	1,72,05,913	8,97,480	5	44,874 Penalty 1,34,622 1,79,496	The AA did not include sale of J. C. B. in TTO.	The AA stated that action would be taken after verification.
27.	<u>142</u> 2017-18	CTO Cir- Balaghat M/s Rimjhim Gift & General Stores TIN- 23916505061 Case No. 764645 (VAT)	<u>2014-15</u> Jan 2017	<u>Sep</u> <u>2017</u> Oct 2017	21,73,384	13,63,935	8,09,449	13	1,05,228 Penalty 3,15,684 4,20,912	The AA determined less TTO @ 13%.	The AA stated that action would be taken after verification.
28.	<u>143</u> 2017-18	CTO Cir- Balaghat M/s N. N. Pugaliya TIN- 23816506086 Case No. 792802 (VAT)	<u>2014-15</u> Jan 2017	<u>Sep</u> <u>2017</u> Oct 2017	51,65,56,571	51,48,92,246	16,64,325	₹ 20 per sq. mt.	8,11,864 Penalty 24,35,595 32,47,460	The AA did not include Royalty in TTO.	The AA stated that action would be taken after verification.

29.	<u>112</u> 2017-18	DCCT Satna M/s Amravati Filling Station TIN- 23369072951 Case No.- 46/2015 (VAT)	<u>2014-15</u> Jan 2017	<u>Aug</u> <u>2017</u> Sep 2017	53,39,18,421	52,60,11,517	79,06,904	4 (27- 23)	3,16,276 Penalty 9,48,828 12,65,104	The AA accepted sale of Diesel @ 27% included in sale of Diesel @ 23%.	The AA stated that action would be taken after verification.
30.	<u>115</u> 2017-18	ACCT Cir-1 Ujjain M/s Ashok Kumar Jain Contractor TIN- 23802602666 Case No. 696138 (VAT)	<u>2014-15</u> Jun 2016	<u>Jul</u> <u>2017</u> Sep 2017	3,30,63,978	2,99,55,638	31,08,340	13	4,04,084	The AA determined less TTO @ 13% while ITR was allowed at greater value of purchase @ 13%.	The AA stated that action would be taken after verification.
31.	<u>170</u> 2017-18	ACCT Cir-3 Gwalior M/s Shah JI Traders TIN 23299108266 Case No. 660825 (VAT)	<u>2014-15</u> Jan 2017	<u>Sep</u> <u>2017</u> Oct 2017	40,46,660	15,77,143	24,69,517	13	3,21,037	The AA determined less TTO while local sale was greater than the determined sale.	The AA stated that action would be taken after verification.
32.	<u>183</u> 2017-18	ACCT Cir-3 Gwalior M/s Samadhiya Financial Service Pvt Ltd TIN- 23865303404 Case No. 582944 (VAT)	<u>2014-15</u> Jan 2017	<u>Sep</u> <u>2017</u> Oct 2017	18,82,82,726	18,68,17,429	14,65,297	13	1,90,488	The AA did not include warranty sale in TTO.	No reply was furnished by AA.

33.	<u>192</u> 2017-18	CTO Cir- Burhanpur M/s Burhanpur Textile Ltd TIN 23831910603 Case No. 322413 (VAT)	<u>2012-13</u> Apr 2015	<u>Sep</u> <u>2017</u> Oct 2017	1,09,24,135	29,84,670	79,39,465	5	3,96,974 Penalty 11,90,922 15,87,896	The AA determined lesser cost of material than the actual.	The AA stated that action would be taken after verification.
34.	<u>201</u> 2017-18	CTO (A & L) Cir-Bhopal M/s Hotel Ranjeet Hamidia Road TIN 23333700528 Case No. 04/2015 (VAT)	<u>2014-15</u> -	<u>Oct</u> <u>2017</u> Nov 2017	2,03,81,229	1,87,81,229	16,00,000	1.5	24,000 Penalty 72,000 96,000	The AA allowed deduction of Car (old vehicle) value.	The AA stated that action would be taken after verification.
35.	<u>204</u> 2017-18	ACCT Neemuch M/s Rajdeep Trading Company TIN- 23683202192 Case No. 38/2014/15 (VAT)	<u>2014-15</u> -	<u>Oct</u> <u>2017</u> Nov 2017	1,49,77,634	1,16,69,524	33,08,110	5	1,65,405 Penalty 8,27,025 9,92,430	The AA did not include return sale value on H form in TTO.	The AA stated that action would be taken after verification of accounts and purchase-sale list and return sale on H form was re-sold so it was not included in opening balance of the year. Reply of AA was not acceptable as taxable turnover had not been determined taking consideration of sales return whereas if calculation was made as per audited accounts, total turnover would not have been proved.

36.	<u>208</u> 2017-18	ACCT Neemuch M/s Ramesh Chandra Bhanwar lal TIN- 23053001991 Case No. 118/2014-15 (VAT)	<u>2014-15</u> -	<u>Oct</u> <u>2017</u> Nov 2017	19,34,000	0	19,34,000	5	96,700	The AA did not include sale of Bardana in TTO.	The AA stated that action would be taken after verification.
37.	<u>226</u> 2017-18	CTO Itarsi M/s Jaishri Agency TIN- 23664302377 Case No. 368/2015-16 (VAT)	<u>2015-16</u> -	<u>Oct</u> <u>2017</u> Nov 2017	3,22,20,299	3,08,67,856	13,52,443	5 & 14	69,599 Penalty 2,08,797 2,78,396	The AA determined less TTO.	The AA stated that action would be taken after verification.
38.	<u>228</u> 2017-18	CTO Itarsi M/s Mahesh Trading Company TIN- 23824305005 Case No. 846/2015-16 (VAT)	<u>2015-16</u> -	<u>Oct</u> <u>2017</u> Nov 2017	3,49,26,592	2,78,80,338	70,46,254	5 & 14	4,03,112	The AA determined less sale value of PVC tiles, URD, Cement, Granites, Marble, Kota stone.	The AA stated that action would be taken after verification.
39.	<u>237</u> 2017-18	ACCT Cir- Pithampur Dhar M/s ShriJI Polymer TIN- 23349013783 Case No. 643071 (VAT)	<u>2014-15</u> Jan 2017	<u>Dec</u> <u>2017</u> Jan 2018	54,24,954	34,24,954	20,00,000	13	2,60,000	The AA did not include sale value of Plant & Machinery in TTO.	The AA stated that action would be taken after verification.

40.	<u>49</u> 2017-18	CTO Cir-3 Ujjain M/s Ramesh Chandra Suresh Kumar TIN- 23202800294 Case No. 51/2012 (VAT)	<u>2011-12</u> Jul 2014	<u>Jun</u> <u>2017</u> Jul 2017	3,57,62,009	3,40,59,056	17,02,953	5	85,147	The AA determined less net sale.	The AA stated that action would be taken after verification.
41.	<u>239</u> 2017-18	CTO Cir-4 Indore M/s Mungad Aluminium Pvt Ltd TIN- 23550402310 Case No. 464126 (VAT)	<u>2013-14</u> Jan 2016	<u>May</u> <u>2017</u> Jun 2017	2,45,24,569	1,99,29,730	45,94,839	5	2,29,742	The AA allowed deduction of direct transit sale.	The AA stated that action would be taken after verification.
42.	<u>258</u> 2017-18	CTO Cir-2 Chhindwara M/s Pandit Infra Company TIN- 23625023746 Case No. 612832 (VAT)	<u>2014-15</u> Jan 2017	<u>Dec</u> <u>2017</u> Jan 2018	1,19,90,141	32,23,991	87,66,150	5	4,38,307 Penalty 13,14,921 17,53,229	The AA determined less TTO.	The AA stated that action would be taken after verification.

43.	106 2017-18	DCCT TAW-1 Indore M/s Sai Buildcon TIN-23259069179 Case No. - (VAT)	2014-15 Jan 2017	Aug 2017 Sep 2017	1,47,88,835	1,16,98,765	6,66,478	5	33,324	The AA added less profit to determine TTO.	The AA stated that sale is related to transfer material. Dealer said that work was going on for 5 years and 10% profit was considered every year and on the basis of this tax was levied. Reply of AA was not acceptable as ITR was disallowed by Hon'ble Supreme Court in case of M/s Amit Medico, Indore.
							24,23,592	13	3,15,066		
44.	107 2017-18	DCCT TAW-1 Indore M/s Sojariya Auto Pvt Ltd TIN-23441401422 Case No. 20400005347 965 (VAT)	2014-15 Nov 2016	Aug 2017 Sep 2017	22,46,22,677	22,41,97,025	4,25,632	13	55,334 Penalty 1,66,002 2,21,336	The AA did not include warranty claim in TTO.	The AA stated that according to Supreme Court judgment in MO. Ikram Khan & Sons Vs C. T. T. U. P. 2004 in warranty period, dealer acted in replacement of defective parts on behalf of producer and producer issued credit note to dealer and hence it would be part of sale. In this case credit note was not issued by Bajaj co. to dealer and barter system was used as a medium of transaction i.e., goods were received against goods. Reply of AA was not acceptable as ITR was disallowed by Hon'ble Supreme Court in case of M/s Amit Medico, Indore.

45.	<u>260</u> 2017-18	CTO Cir-2 Chhindwara M/s Max Infra LTd TIN- 23619019673 Case No. 610517	<u>2014-15</u> Jan 2017	<u>Dec</u> <u>2017</u> Jan 2018	1,79,47,312	1,55,57,498	23,89,814	5	1,19,491 Penalty 3,58,473 4,77,964	The AA determined less TTO.	The AA stated that action would be taken after verification.
46.	<u>265</u> 2017-18	CTO Cir-2 Ujjain M/s Jaglaxmi Plast Pack Pvt Ltd TIN- 23109073947 Case No. 699410 (VAT)	<u>2014-15</u> Jan 2017	<u>Nov</u> <u>2017</u> Dec 2017	12,31,68,725	12,21,80,913	9,87,812	13	1,28,415 Penalty 3,85,245 5,13,660	The AA did not include Plant & Machinery sale value in TTO.	The AA stated that action would be taken after verification.
47.	<u>271</u> 2017-18	ACCT Cir-1 Jabalpur M/s Himanshu Timber TIN- 23925810196 Case No. 774498 (VAT)	<u>2014-15</u> Nov 2016	<u>Dec</u> <u>2017</u> Jan 2018	1,16,71,308	1,03,25,052	13,46,256	13	1,75,013	The AA determined less sale value of woods.	The AA stated that action would be taken after verification.
48.	<u>272</u> 2017-18	ACCT Cir-1 Jabalpur M/s Deepesh Electricals TIN- 23275808177 Case No. 358/2015 (VAT)	<u>2014-15</u> Jan 2017	<u>Dec</u> <u>2017</u> Jan 2018	1,58,54,623	1,45,54,052	13,00,571	5 & 13	89,975	The AA added less profit to determine TTO.	The AA stated that action would be taken after verification.

49.	<u>248</u> 2017-18	ACCT Div-2 Khandawa M/s Brij Dairy And Beverages TIN- 23749066123 Case No.- 156/2015 (VAT)	<u>2014-15</u> -	<u>Dec</u> <u>2017</u> Jan 2018	76,00,625	0	76,00,625	13	9,88,081 Penalty 29,64,243 39,52,324	The AA did not levy tax on sale of Plant & Machinery.	The AA stated that action would be taken after verification.
50.	<u>39</u> 2017-18	ACCT Cir-2 Gwalior M/s Patel & Sons TIN- 23705206492 Case No.660268 (VAT)	<u>2014-15</u> Jan 2017	<u>May</u> <u>2017</u> Jun 2017	11,55,958	0	11,55,958	4	46,238 Penalty 1,38,714 1,84,952	The AA included said amount in taxable turnover @ 23% instead of that in @ 27%.	The AA stated that dealer had submitted reformative application. Reply of AA was not acceptable as reformative application was not found in records nor it was provided to audit with reply.
					24,88,711	16,48,645	8,40,066	27	2,26,817 Penalty 6,80,451 9,07,268	The AA determined less TTO @ 27%.	
51.	<u>80</u> 2017-18	CTO Cir-1 Indore M/s Shree Pacetronix Ltd TIN- 23130100677 Case No. 703565 (VAT)	<u>2014-15</u> Jan 2017	<u>Jun</u> <u>2017</u> Jul 2017	1,47,03,174	1,14,12,644	32,90,530	1.5	49,358 Penalty 1,48,074 1,97,432	The AA did not include sale of vehicle in TTO.	The AA stated that action would be taken after verification.
52.	<u>301</u> 2017-18	ACCT Div-2 Bhopal M/s Power Mach Project Ltd	<u>2013-14</u> Jan 2016	<u>Feb</u> <u>2017</u> Apr 2017	6,12,86,551	1,51,98,280	1,85,88,814	13	24,16,545 Penalty 72,49,635 96,66,180	The AA did not include sale of electrodes and hardware in	The AA stated that hardware included safety shoes, rope, belt etc. which was not transferable.

		TIN-23494702450 Case No.385219 (VAT)					2,74,99,457 Total 4,60,88,271	5	13,74,972 Penalty 41,24,916 54,99,888	TTO.	Reply was not acceptable as above mentioned items were not included in the observed hardware items.
53.	<u>326</u> 2017-18	ACCT Div-2 Gwalior M/s Singh Brothers TIN-23675703682 Case No. 606362 (VAT)	<u>2014-15</u> Jan 2017	<u>Nov 2017</u> Jan 2018	9,93,40,759	9,84,90,759	8,50,000	13	1,10,500 Penalty 3,31,500 4,42,000	The AA did not include sale of Machinery in TTO.	The AA stated that action would be taken after verification.
54.	<u>342</u> 2017-18	CTO Cir-14 Indore M/s Nakoda Marketing TIN-23061403862 Case No. 224/2015 (VAT)	<u>2014-15</u> Oct 2016	<u>Nov 2017</u> Jan 2018	18,58,42,148	16,96,10,082	1,62,32,066	13	21,10,168	The AA determined less TTO.	The AA stated that action would be taken after verification.
55.	<u>334</u> 2017-18	CTO Anuppur M/s Agrawal Trading Company TIN-23887205466 Case No 23/15 (VAT)	<u>2014-15</u> Aug 2016	<u>Nov 2017</u> Dec 2018	1,37,68,377	88,27,764	49,40,613	5	2,47,030	The AA did not include sale of Green Bamboo in TTO.	The AA stated that action would be taken after verification.
56.	<u>335</u> 2017-18	CTO Anuppur M/s Dharmendra	<u>2014-15</u> Jan 2017	<u>Nov 2017</u> Dec 2018	1,12,30,666	1,02,09,697	4,60,000	13	59,800 Penalty 1,79,400 2,39,200	The AA did not include profit in TTO.	The AA stated that action would be taken after verification.

		Kumar Chaubey TIN- 23067205238 Case No.802709 (VAT)					5,60,969	5	28,048 Penalty 84,144 1,12,192		
57.	<u>337</u> 2017-18	CTO Anuppur M/s V S Reddy Thekedar TIN- 23427202906 Case No. 149/15 (VAT)	<u>2014-15</u> Jan 2017	<u>Nov</u> <u>2017</u> Dec 2017	84,27,985	55,53,559	28,74,426	5	1,43,721	The AA did not include profit in TTO and also determined less TTO.	The AA stated that action would be taken after verification.
58.	<u>352</u> 2017-18	CTO Cir-14 Indore M/s Creative Marketing TIN- 23741402033 Case No. 05/15 (VAT)	<u>2013-14</u> Sep 2016	<u>Dec</u> <u>2017</u> Jan 2018	1,84,83,478	1,62,84,949	21,98,529	5	1,04,692	The AA determined less TTO.	The AA stated that action would be taken after verification.
59.	<u>290</u> 2017-18	<u>DCCT</u> <u>Chhindawara</u> M/s Kunal Motors TIN- 23576602830 Case No.575174 (VAT)	<u>2014-15</u> Jan 2017	<u>Jan</u> <u>2018</u> Feb 2018	52,89,17,684	52,72,15,147	17,02,537	13	2,21,329 Penalty 6,63,987 8,85,316	The AA did not include Direct expense on paint purchase in TTO.	The AA stated that dealer had shown use of paint in denting and painting of vehicle under job work on which ITR was not claimed. So it was excluded from TTO. Reply of AA was not acceptable as reply itself proved purchase of paint and it was right to levy tax by considering transfer/ deemed sale of goods.

60.	305 2017-18	CTO Cir-2 Guna M/s G. B. Industries TIN- 23835005776 Case No. 648883 (VAT)	2014-15 Jan 2017	Nov 2017 Jan 2018	1,71,41,834	1,05,67,042	65,74,792	13	8,54,723	The AA determined less sale of Dhana Dal.	The AA stated that action would be taken after verification.
61.	313 2017-18	CTO Cir- Guna M/s Sonali Telecommuni cation services TIN- 23095006086 Case no. 763838 (VAT)	2014-15 Jan 2017	Nov 2017 Jan 2018	51,63,984	42,23,026	9,40,958	5	47,048	The AA determined less TTO.	The AA stated that action would be taken after verification.
					1,32,36,413	0	1,32,36,413	5	6,61,820	The AA did not include gross receipt under schedule 10 after deduction of job work and minimum sale value.	
62.	311 2017-18	CTO Cir- Guna M/s Avani Construction TIN- 23685004355 Case No. 620514 (VAT)	2014-15 Jan 2017	Nov 2017 Jan 2018	6,29,20,189	5,99,91,540	21,81,106	13	2,83,543	The AA determined less profit.	The AA stated that action would be taken after verification.
							7,47,543	5	37,377		
63.	312 2017-18	CTO Cir- Guna M/s Avani Construction TIN- 23685004355 Case No. 620514 (VAT)	2014-15 Jan 2017	Nov 2017 Jan 2018	7,82,42,637	5,99,91,540	1,82,51,097	5	8,69,100	The AA did not include work sub contract in TTO.	The AA stated that action would be taken after verification.

64.	<u>369</u> 2017-18	<u>CTO Cir-</u> <u>Dhar</u> M/s Champalal Jagannath Maheshwari TIN- 23101604921 Case No. 216700 (VAT)	<u>2012-13</u> Aug 2014	<u>Jan</u> <u>2018</u> Feb 2018	1,46,81,397	1,34,06,016	12,75,381	5	63,770 Penalty 1,91,310 2,55,080	The AA did not include sale of Cotton seed in TTO.	The AA stated that action would be taken after verification.
65.	<u>181</u> 2017-18	<u>ACCT Cir-3</u> <u>Gwalior</u> M/s D. V. International TIN- 23739017527 Case No. 731399 (VAT)	<u>2014-15</u> Jan 2017	<u>Sep</u> <u>2017</u> Oct 2017	15,95,916	6,63,795	9,32,121	5	46,606 Penalty 1,39,818 1,86,424	The AA allowed deduction of said amount, without producing H form, from TTO.	The AA stated that action would be taken after verification.
66.	<u>389</u> 2017-18	<u>ACCT Cir-11</u> Indore M/s Weldors Engineers Pvt Ltd TIN- 23829064757 Case No. 784834 (VAT)	<u>2014-15</u> Dec 2016	<u>Nov</u> <u>2017</u> Dec 2017	92,66,053	46,66,421	45,99,632	5	2,29,981	The AA determined less TTO than the shown in VAT Audit Report and profit/loss account.	The AA stated that action would be taken after verification.
67.	<u>390</u> 2017-18	<u>ACCT Cir-11</u> Indore M/s Hamilton Writing Instrument Pvt Ltd TIN- 23561104633 Case No 646107 (VAT)	<u>2014-15</u> Sep 2016	<u>Nov</u> <u>2017</u> Dec 2017	54,21,805	8,21,805	46,00,000	5	2,30,000	The AA allowed deduction of said amount, without producing F form, from TTO.	The AA stated that action would be taken after verification.

68.	<u>391</u> 2017-18	ACCT Cir-11 Indore M/s Easy Cool Solutions Pvt Ltd TIN- 23419059754 Case No. 652658 (VAT)	<u>2014-15</u> Jan 2017	<u>Nov</u> <u>2017</u> Dec 2017	52,05,511	7,49,677	44,55,834	13	5,79,258	The AA did not include disposed sale of Plant & Machinery.	The AA stated that action would be taken after verification.
69.	<u>394</u> 2017-18	CTO Cir-15 Indore M/s Liberty Agencies TIN- 23661501017 Case No. 660906 (VAT)	<u>2014-15</u> Jan 2017	<u>May</u> <u>2017</u> Jun 2017	4,26,74,125	3,12,61,367	1,14,12,758	13	14,83,658	The AA determined less TTO.	The AA stated that action would be taken after verification.
70.	<u>397</u> 2017-18	CTO Cir-15 Indore M/s Katkut Filling Station TIN- 23029095780 Case No. 692600 (VAT)	<u>2014-15</u> Jan 2017	<u>May</u> <u>2017</u> Jun 2017	31,27,260	27,23,742	4,03,518	31	1,25,090 Penalty 3,75,270 5,00,360	The AA determined less sale value of Petrol.	The AA stated that action would be taken after verification.
71.	<u>398</u> 2017-18	CTO Cir-15 Indore M/s Satguru Hardware & Paints TIN- 23081503761 Case No. 69 deemed assessment (VAT)	<u>2014-15</u> -	<u>May</u> <u>2017</u> Jun 2017	1,63,38,474	1,54,43,953	8,94,521	13	1,16,288 Penalty 3,48,864 4,65,152	The AA determined less TTO taxable @ 13%.	The AA stated that action would be taken after verification.

72.	<u>403</u> 2017-18	CTO Cir-2 Indore M/s Jyoti Auto Electricals & Spare Parts TIN- 23850201452 Case No. 796895 (VAT)	<u>2014-15</u> Jan 2017	<u>Dec20</u> <u>17</u> Jan 2018	5,07,99,156	4,43,72,675	64,26,481	5	3,06,023 Penalty 9,18,069 12,24,092	The AA determined less TTO.	No reply was furnished by AA.
73.	<u>413</u> 2017-18	CTO Cir-1 Chhindwara M/s A. B. Enterprises TIN- 23873108499 Case No.427/15 (VAT)	<u>2014-15</u> Sep 2016	<u>Dec</u> <u>2017</u> Jan 2018	12,00,627	6,31,344	5,69,283	13	74,006 Penalty 2,22,018 2,96,026	The AA determined less TTO taxable @ 13%.	The AA stated that action would be taken after verification.
74.	<u>58</u> 2017-18	CTO Shajapur M/s New Malwa Distributors TIN- 23462502652 Case No. 211/14 (VAT)	<u>2013-14</u> May 2015	<u>May</u> <u>2017</u> Jun 2017	99,89,862	99,01,433	88,429	-	88,429	The AA collected less VAT.	The AA stated that action would be taken after verification.
75.	<u>56</u> 2017-18	CTO Shajapur M/s Abhishek Agencies TIN- 23622505571 Case No -	<u>2012-13</u> -	<u>May</u> <u>2017</u> Jun 2017	15,02,254	13,48,508	1,53,746	-	1,53,746	The AA collected less VAT.	The AA stated that action would be taken after verification.

76.	<u>292</u> 2017-18	<u>DCCT TAW</u> <u>Bhopal</u> M/s Burhani Enterprises TIN- 23253801355 Case No.771648 (VAT)	<u>2014-15</u> Dec 2016	<u>Jan</u> <u>2018</u> Feb 2018	4,58,70,021 41,38,128	4,44,67,117 40,11,147	14,02,904 1,26,981	13% 5%	1,82,377 6,349	The AA collected less VAT.	The AA stated that action would be taken after verification.
Total							37,83,43,968	Tax Penalty Total	2,91,05,873 3,24,47,229 6,15,53,102		

Appendix IV
(Referred to in paragraph 3.7)
Allowance of inadmissible Input Tax Rebate

(Amount in ₹)

Sl. No.	PDP No./ Year	Name of auditee unit/ Dealer	Commodity	Period/ month of assessment	Month of audit/ month of issue of IR	ITR as per books OR rules/ ITR determined by the AA	Excess grant of ITR	Observation of Audit	Reply of Assessing Authority
1	<u>29</u> 2017-18	<u>CTO Circle Hoshangabad</u> M/s Mekalsuta Kisan Sewa Kendra TIN-23689035671 Case No. 645/2015 (VAT)	Diesel, Petrol	<u>2014-15</u> Jan 2017	<u>May 2017</u> Jun 2017	<u>96,23,286</u> 99,82,932	3,59,646	The AA allowed ITR on gross purchased price while shortage shown on Diesel and Petrol.	The AA stated that action would be taken after verification.
2	<u>32</u> 2017-18	<u>ACCT Circle-3, Bhopal</u> M/s New Star Traders TIN-23903806672 Case No. 632634 (VAT)	<i>Tendu Patta</i>	<u>2014-15</u> Jan 2017	<u>May 2017</u> Jun 2017	<u>5,70,202</u> 27,41,701	21,71,499 Penalty 65,14,497 86,85,996	The AA allowed gross sale of <i>tendu</i> including interstate sale.	The AA stated that action would be taken after verification.
3	<u>41</u> 2017-18	<u>ACCT Circle-2, Gwalior</u> M/s Kodak Alaris India Ltd TIN-23839106466 Case No. 652006 (VAT)	Photography material mfg.	<u>2014-15</u> Jan 2017	<u>May 2017</u> Jun 2017	<u>31,00,744</u> 44,49,324	13,48,580 Penalty 4,04,57,40 53,94,320	The AA allowed ITR on interstate purchase.	The AA stated that ITR was verified by report no 75 of module. Reply of AA was not acceptable as documentary evidence was not provided to audit in support of purchase bill.

4	43 2017- 18	CTO Circle- <u>Mandla</u> M/s Jakir Hussain TIN- 23546302583 Case No. 651729 (VAT)	Contractor of <i>Gitti/sand</i>	<u>2014-15</u> Apr 2017	<u>Jun 2017</u> Jul 2017	<u>5,72,048</u> 7,13,828	1,41,780 Penalty 4,25,340 5,67,120	The AA allowed excess ITR on purchase	The AA stated that action would be taken after verification.
5	72 2017- 18	CTO Circle- <u>Rajgarh</u> M/s Vinayak Agro Agency TIN- 23382403950 Case No. 19/R/15 (VAT)	Medicine	<u>2011-12</u> Dec 2015	<u>May</u> 2017 Jul 2017	<u>10,47,012</u> 10,99,363	52,351 Penalty 1,57,053 2,09,404	The AA incorrectly allowed excess ITR.	The AA stated that action would be taken after verification.
6	76 2017- 18	CTO Circle-1 <u>Indore</u> M/s Satguru Fuels TIN- 23939112276 Case No. 757725 (VAT)	Petrol, Diesel	<u>2014-15</u> Dec 2016	<u>Jun 2017</u> Jul 2017	<u>1,70,97,948</u> 1,71,54,431	56,483 Penalty 1,69,449 2,25,932	The AA did not reverse the ITR on shortage value.	The AA stated that action would be taken after verification.
7	79 2017- 18	CTO Circle-1 <u>Indore</u> M/s V H Patel TIN- 23260100363 Case No. 699149(VAT)	Timber	<u>2014-15</u> Nov 2016	<u>Jun 2017</u> Jul 2017	<u>11,30,286</u> 14,54,088	3,23,802	The AA allowed ITR on excess purchase value of timber.	The AA stated that action would be taken after verification.
8	89 2017- 18	CTO Circle <u>Sehore</u> M/s Ravi Trading Company TIN- 23584503599 Case No. 309785 (VAT)	Cotton Oil	<u>2012-13</u> Apr 2015	<u>Jul 2017</u> Aug 2017	85,581 2,55,741	1,70,160	The AA allowed ITR at greater rate on tax free raw material.	The AA stated that action would be taken after verification.

9	<u>90</u> 2017- 18	<u>CTO Circle</u> <u>Sehore</u> M/s Ravi Trading Company TIN- 23584503599 Case No. 309785 (VAT)	Cotton Oil	<u>2012-13</u> Apr 2015	<u>Jul 2017</u> Aug 2017	<u>2,22,242</u> 2,55,741	33,499	The AA allowed ITR for stock transferred.	The AA stated that action would be taken after verification.
10	<u>91</u> 2017- 18	<u>CTO Circle</u> <u>Sehore</u> M/s Ravi Trading Company TIN- 23584503599 Case No. 573183 (VAT)	Cotton Oil	<u>2013-14</u> Jan 2016	<u>Jul 2017</u> Aug 2017	<u>80,255</u> 2,43,376	1,63,121	The AA allowed ITR at greater rate on tax free raw material.	The AA stated that action would be taken after verification.
11	<u>94</u> 2017- 18	<u>CTO Circle-13</u> <u>Inore</u> M/s Shubh Labh Industries TIN- 23549080499 Case No. 688110 (VAT)	Soyabean oil	<u>2014-15</u> Dec 2016	<u>May</u> <u>2017</u> Jun 2017	<u>45,56,433</u> 48,48,694	2,92,261	ITR reversal was not made on purchase of crude soyabean oil.	The AA stated that dealer had stock transferred refined soyabean to Bhumika Enterprises and imported soyabean imported from Mother Provita Pvt. Ltd. So imported goods were stock transferred and such imported item was taken as tax free for entry tax. Reply of AA was not acceptable as it was not established that stock transfer of processed refined oil happened on form 'F'.
12	<u>98</u> 2017- 18	<u>CTO Circle-13</u> <u>Inore</u> M/s Ankit Petro Point TIN- 23929003831 Case No. 698751	Diesel, Petrol	<u>2014-15</u> Nov 2016	<u>May</u> <u>2017</u> Jun 2017	<u>1,68,11,620</u> 1,68,39,490	27,870	The AA allowed ITR on gross purchased price while shortage shown on Diesel and Petrol.	The AA stated that shortage was not mentioned under section 14(8) that would be exempted from ITR. Reply of AA was not acceptable as eligibility of ITR was only when petrol/diesel were sold under Section 14 (1AC) and

									reversal was to be made on evaporation of Petrol/Diesel.
13	<u>105</u> 2017-18	DCCT Div-3 Indore M/s Kriti Nutrients Ltd TIN- 23450904049 Case No. 569900 (VAT)	Soybean oil and DOC	<u>2014-15</u> Aug 2016	<u>Aug</u> <u>2017</u> Sep 2017	<u>7,47,14,021</u> 7,61,66,678	14,52,657	ITR Reversal was not made on sale of tax free DOC proportionally by AA.	The AA stated that according to Section 14(1-B) VAT paid materials purchased from registered dealer, used for manufacturing of notified goods, are eligible for ITR and Soya DOC is notified under notification number 20 dated 01 April 2011. Thus, ITR was made accordingly. Reply of AA was not acceptable as soya DOC had been notified dated 01 April 2011 for ITR under section 14(1-B) but eligibility for ITR for full rate had not been notified in this Notification. Audit objection had been raised due to clarification under section 14(1) (A) (2).
14	<u>111</u> 2017-18	DCCT Satna M/s Prism Cement Unit 2 TIN- 23317004844 Case No.5/2015 (VAT)	Coal and coke packing, lubricant gas.	<u>2014-15</u> Apr 2017	<u>Aug</u> <u>2017</u> Sep 2017	<u>5,33,95,111</u> 5,44,81,156	10,86,045	ITR Reversal was not made on purchase of capital goods proportional to stock transfer by AA.	The AA stated that action would be taken after verification.
15	<u>118</u> 2017-18	ACCT Circle-1, Ujjain M/s Engineering Industries TIN- 23912608474 Case No. 724806 (VAT)	Agriculture equipment	<u>2014-15</u> Jan 2017	<u>Jul 2017</u> Sep 2017	<u>1,77,255</u> 3,22,406	1,45,151	ITR reversal was not made on sale of tax free goods.	The AA stated that action would be taken after verification.
16	<u>127</u> 2017-	CTO Ashoknagar	Diesel, Petrol	<u>2012-13</u> Apr 2015	<u>Jun 2017</u> Jul 2017	<u>1,25,06,918</u> 1,26,00,351	93,433	ITR reversal was not made on shortage value	The AA stated that under section 14 ITR was accepted

	18	M/s Rajaram Pannalal TIN- 23095000654 Case No. 345/13 (VAT)						of petrol & diesel.	on all VAT paid purchase. Reply of AA was not acceptable as eligibility for ITR for petrol/diesel was under section 14 1(AC) which provided for ITR eligibility on purchased value of Petrol/Diesel sold in MP.
17	<u>129</u> 2017- 18	<u>DCCT Div-2 Bhopal</u> M/s Satya Sai Agro Oils Pvt Ltd TIN- 23874406585 Case No. 129/2015 (VAT)	Soya DOC	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	<u>84,28,504</u> 1,08,47,651	24,19,147	ITR reversal was not made in proportionate manner on sale of Soya DOC by AA.	The AA stated that according to section 14(1-B) VAT paid materials purchased from registered dealer, used for manufacturing of notified goods, are eligible for ITR and Soya DOC is notified under notification number 20 dated 01 April 2011. Thus, ITR was made accordingly. Reply of AA was not acceptable as notification was made by Sl. No. 20 dated 01 April 2011 which provides that sub section 14 (1A) would be implemented with required modification.
18	<u>130</u> 2017- 18	<u>DCCT Div-2 Bhopal</u> M/s Sanwaria Agro Oils Ltd TIN- 23354104619 Case No. 129/2015 (VAT)	Soya DOC	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	<u>15,44,992</u> 36,29,514	20,84,522	ITR Reversal was not made on materials used in manufacturing of Oil, DOC, Husk and Soya Flour in proportionate manner of sale of tax free Soya DOC by AA.	The AA stated that tax free soya husk and soya flour was purchased instead of manufactured. So ITR reversal was not made. According to section 14 (1B) of VAT act ITR would be given on inputs used in manufacturing of notified goods. Under this sub-section Notification number 20 dated 01 April 2011 Soya DOC is notified goods. Reply of AA was not acceptable as notification was made by Sl. No. 20 dated

									01 April 2011 which provides that sub section 14 (1A) would be implemented with required modification.
19	<u>131</u> 2017- 18	<u>DCCT Div-2</u> <u>Bhopal</u> M/s Western Coal Field Ltd TIN- 23484700273 Case No. 63/2015 (VAT)	Building Material	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	<u>11,77,427</u> 13,38,671	1,61,244	The AA allowed ITR on purchase of building material which are not eligible for ITR.	The AA stated that action would be taken after verification.
20	<u>133</u> 2017- 18	<u>DCCT Div-2</u> <u>Bhopal</u> M/s Srinath Solvex Ltd TIN- 23924602740 Case No. 126/2015 (VAT)	Soya DOC	<u>2014-15</u> Jan 2016	<u>Sep 2017</u> Oct 2017	<u>2,09,576</u> 2,65,629	56,053	ITR Reversal was not made on materials used in manufacturing of Oil, DOC in proportionate manner of sale of tax free Soya DOC by AA.	The AA stated that tax free soya husk and soya flour was purchased instead of manufactured. So ITR reversal was not made. According to section 14 (1B) of VAT act ITR would be given on inputs used in manufacturing of notified goods. Under this sub-section Notification number 20 dated 01 April 2011 Soya DOC is notified goods. Reply of AA was not acceptable as notification was made by Sl. No. 20 dated 01 April 2011 which provides that sub section 14 (1A) would be implemented with required modification.
21	<u>134</u> 2017- 18	<u>CTO Circle-</u> <u>Balaghat</u> M/s Gyanchand Golchha TIN- 23159085194 Case No. 765409 (VAT)	Contractor	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	<u>1,71,083</u> 2,82,269	1,11,186	The AA allowed excess ITR on purchase of Cement.	The AA stated that action would be taken after verification.

22	<u>141</u> 2017-18	<u>CTO</u> Cir- <u>Balaghat</u> M/s Bhag Service Station TIN- 23826506711 Case No. 764747 (VAT)	Diesel, Petrol	<u>2014-15</u> Dec 2016	<u>Sep 2017</u> Oct 2017	<u>1,58,96,795</u> 1,59,81,979	85,184	The AA did not reverse ITR on shortage value of petrol & Diesel.	The AA stated that shortage was less than 0.1% which is natural. The reply is not tenable because ITR is not admissible on shortage value as per section 14 (1AC) of the Act.
23	<u>145</u> 2017-18	<u>CTO</u> Cir-2 <u>Bhopal</u> M/s Laxmi Steel Fabs TIN- 23823701665 Case No. 114/2015 (VAT)	Agriculture Equipment	<u>2014-15</u> Jul 2016	<u>Sep 2017</u> Oct 2017	<u>(ITR Reversal)</u> <u>1,49,798</u> 6,43,493	4,93,695	ITR reversal was not made in proportionate manner on sale of Agricultural equipment by AA.	The AA stated that action would be taken after verification.
24	<u>153</u> 2017-18	<u>CTO</u> Cir-5 <u>Bhopal</u> M/s Radhey Radhey Petroleum TIN- 23884008540 Case No. 604616 (VAT)	Diesel, Petrol	<u>2014-15</u> Jan 2016	<u>Sep 2017</u> Oct 2017	<u>(ITR Reversal)</u> <u>NIL</u> 51,519	51,519	ITR reversal was not made on shortage shown in sale of Diesel and Petrol by AA.	The AA stated that action would be taken after verification.
25	<u>157</u> 2017-18	<u>CTO</u> Cir-1 <u>Satna</u> M/s Shiv Filling Station TIN- 23607004830 Case No. 297/2014-15 (VAT)	Diesel, Petrol	<u>2014-15</u> -	<u>Sep 2017</u> Oct 2017	<u>(ITR Reversal)</u> <u>NIL</u> 77,040	77,040 Penalty 2,31,120 3,08,160	ITR reversal was not made on shortage amount of petrol & diesel by AA.	The AA stated that action would be taken after verification.
26	<u>158</u> 2017-18	<u>CTO</u> Cir-1 <u>Satna</u> M/s Jaitwara Filling Station TIN-	Diesel, Petrol	<u>2014-15</u> Jul 2016	<u>Sep 2017</u> Oct 2017	<u>(ITR Reversal)</u> <u>NIL</u> 51,130	51,130 Penalty 1,53,390 2,04,520	ITR reversal was not made on shortage amount of petrol & diesel by AA.	The AA stated that loss of Diesel and Petrol was included in sale and audit objection on ITR claim on Loss was not feasible. Reply of AA was not

		23977002347 Case No. 644/2015 (VAT)							acceptable as there was a difference between calculation shown by AA and audited account and account clearly depicted loss.
27	<u>165</u> 2017- 18	<u>CTO Cir-4</u> <u>Bhopal</u> M/s S P S Petroleum TIN- 23549107562 Case No. 363/15 (VAT)	Diesel, Petrol	<u>2014-15</u> Jul 2016	<u>Sep 2017</u> Oct 2017	<u>2,32,28,289</u> 2,33,33,434	1,05,145 Penalty 3,15,435 4,20,580	The AA did not reverse ITR on shortage value of petrol & Diesel.	The AA stated that action would be taken after verification.
28	<u>168</u> 2017- 18	<u>CTO Cir-4</u> <u>Bhopal</u> M/s Pacific Oil TIN- 23724106113 Case No. 599/15 (VAT)	Oil	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	<u>6,97,376</u> 9,51,335	2,53,959	The AA allowed ITR on amount of Nandan Petroleum Ltd while sale was not shown.	The AA stated that action would be taken after verification.
29	<u>188</u> 2017- 18	<u>CTO Cir-</u> <u>Dewas</u> M/s India Sales TIN- 23352305948 Case No. 606442 (VAT)	Scrap Steel	<u>2014-15</u> Nov 2016	<u>Aug</u> <u>2017</u> Sep 2017	<u>3,92,520</u> 4,65,799	73,279	The AA allowed ITR on excess purchase amount of Scrap/Steel than the shown in audit report.	The AA stated that action would be taken after verification.
30	<u>193</u> 2017- 18	<u>CTO Cir-</u> <u>Burhanpur</u> M/s Dashmesh Oil Cake Industries TIN- 23551907071 Case No. 650955 (VAT)	Khali	<u>2014-15</u> May 2016	<u>Sep 2017</u> Oct 2017	<u>(ITR</u> <u>Reversal)</u> <u>89,749</u> 23,69,567	22,79,818	ITR reversal was not made in proportionate manner on sale of tax free khali by AA.	The AA stated that action would be taken after verification.

31	<u>194</u> 2017- 18	<u>CTO</u> Cir- <u>Burhanpur</u> M/s Dashmesh Oil Cake Industries TIN- 23551907071 Case No. 545054 (VAT)	Khali	<u>2013-14</u> Jan 2016	<u>Sep 2017</u> Oct 2017	<u>(ITR</u> <u>Reversal)</u> <u>NIL</u> 8,34,410	8,34,410	ITR reversal was not made in proportionate manner on sale of tax free <i>khali</i> by AA.	The AA stated that action would be taken after verification.
32	<u>195</u> 2017- 18	<u>CTO</u> Cir- <u>Burhanpur</u> M/s Rahul Oil Industries TIN- 23781907478 Case No. 322313 (VAT)	DOC	<u>2012-13</u> Apr 2015	<u>Sep 2017</u> Oct 2017	<u>(ITR</u> <u>Reversal)</u> <u>NIL</u> 6,91,390	6,91,390	ITR reversal was not made in proportionate manner on sale of tax free D. O. C. by AA.	The AA stated that action would be taken after verification.
33	<u>196</u> 2017- 18	<u>CTO</u> Cir- <u>Burhanpur</u> M/s Kameshwar Oil Mill TIN- 23291907602 Case No. 767907 (VAT)	Khali	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	<u>(ITR</u> <u>Reversal)</u> <u>NIL</u> 1,23,470	1,23,470	ITR reversal was not made in proportionate manner on sale of tax free <i>khali</i> by AA.	The AA stated that action would be taken after verification.
34	<u>207</u> 2017- 18	<u>ACCT</u> <u>Neemuch</u> M/s H M Hibtulla Bhai Khan TIN- 23503000337 Case No. 187/2015 (VAT)	Diesel, Petrol	<u>2014-15</u> -	<u>Oct 2017</u> Nov 2017	<u>3,29,22,279</u> 3,29,83,645	61,366 Penalty 1,85,298 2,47,064	The AA did not reverse ITR on shortage value of petrol & Diesel.	The AA stated that action would be taken after verification.
35	<u>221</u> 2017- 18	<u>CTO</u> Cir-1 <u>Bhopal</u> M/s Patel Electricals TIN-	Electrical goods, cable work	<u>2014-15</u> Jan 2017	<u>Oct 2017</u> Dec 2017	<u>11,29,093</u> 12,41,701	1,12,608	The AA allowed ITR on greater purchase value than the shown in account.	The AA stated that action would be taken after verification.

		23643606025 Case No.394/15 (VAT)							
36	<u>217</u> 2017- 18	<u>CTO Cir-1</u> <u>Bhopal</u> M/s Manu Enterprises TIN- 23623603999 Case No.236/15 (VAT)	Civil work Contractor on contract	<u>2014-15</u> Dec 2016	<u>Oct 2017</u> Dec 2017	<u>10,92,597</u> 11,16,979	24,382 Penalty 73,146 97,528	The AA allowed ITR greater than the VAT paid on purchase.	The AA stated that action would be taken after verification.
37	<u>231</u> 2017- 18	<u>CTO Cir-4</u> <u>Indore</u> M/s Mungad Aluminium Pvt Ltd TIN- 23550402310 Case No. 464126 (VAT)	Manufactur- ing of utencils, building material	<u>2013-14</u> Jan 2016	<u>May</u> 2017 Jun 2017	<u>(ITR</u> <u>Reversal)</u> <u>NIL</u> 2,26,883	2,26,883 Penalty 6,80,649 9,07,532	ITR reversal was not made on proportionate sale value of TF goods.	The AA stated that action would be taken after verification.
38	<u>230</u> 2017- 18	<u>CTO Cir-4</u> <u>Indore</u> M/s Mungad Aluminium Pvt Ltd TIN- 23550402310 Case No. 464126 (VAT)	Building Material	<u>2013-14</u> Jan 2016	<u>May</u> 2017 Jun 2017	<u>13,14,889</u> 16,08,952	2,94,063 Penalty 8,82,189 11,76,252	The AA allowed ITR on purchase of building material whereas ITR is not eligible on these goods as per Notification no. 28 dt. 17/05/17	The AA stated that action would be taken after verification.
39	<u>233</u> 2017- 18	<u>CTO Cir-4</u> <u>Indore</u> M/s Porwal Retail Pvt Ltd TIN- 23749060109 Case No. 212693 (VAT)	Readymade Gsrments	<u>2012-13</u> Apr 2015	<u>May</u> 2017 Jun 2017	<u>2,01,74,156</u> 2,03,44,270	1,70,114 Penalty 5,10,342 6,80,456	Tin No. of sales is not valid.	The AA stated that action would be taken after verification.
40	<u>275</u> 2017- 18	<u>DCCT TAW-1</u> <u>Indore</u> M/s Sai	Real estate contractor, building	<u>2014-15</u> Jan 2017	<u>Aug</u> 2017 Sep 2017	<u>3,49,703</u> 8,29,123	4,79,420	The AA allowed excess ITR than shown in VAT report 75-76.	The AA stated that according to decision of high courts if dealer purchase goods on ITR

		Buildcom TIN 23259069179 Case No.-	construction						payment but if dealer fail to provide that details in document and do not pay VAT or seller neither produce document nor pay VAT. In that case purchaser dealer cannot held liable for penalty and he can also claim ITR. Reply of AA was not acceptable as rebate of ITR was disallowed by decision of the Dy. Commissioner (Appel L.T.P.U) Indore during Year 2013-14 in case of M/s Amrit Medicos, Indore.
41	<u>276</u> 2017- 18	<u>DCCT TAW-1</u> <u>Indore</u> M/s Sojariya Auto Pvt Ltd TIN- 23441401422 Case No. 204000053479 65 (VAT)	Automobile parts purchase and sale	<u>2014-15</u> Nov 2016	<u>Aug</u> <u>2017</u> Sep 2017	<u>9,25,673</u> 11,13,885	1,88,212	The AA allowed ITR greater than the tax shown in VAT report 75-76.	The AA stated that according to decision of high courts if dealer purchase goods on ITR payment but if dealer fails to provide those details in document and do not pay VAT or seller neither produce document nor pay VAT. In that case purchaser dealer cannot held liable for penalty and he can also claim ITR. Reply of AA was not acceptable as rebate of ITR was disallowed by decision of the Dy. Commissioner (Appel L.T.P.U) Indore during Year 2013-14 in case of M/s Amrit Medicos, Indore.
42	<u>259</u> 2017- 18	<u>CTO-2</u> <u>Chhindwara</u> M/s Sarkar Distributors TIN- 23306803526 Case No. 201	-	<u>2014-15</u> -	<u>Dec 2017</u> Jan 2018	<u>28,02,269</u> 30,81,738	2,79,469 Penalty 8,38,407 11,17,876	The AA allowed ITR on greater purchase value than shown in account.	The AA stated that action would be taken after verification.

43	<u>262</u> 2017-18	<u>CTO-2</u> <u>Chhindwara</u> M/s Saikripa Oil Industries TIN- 23756803909 Case No. 241	Cotton Cake	<u>2014-15</u> -	<u>Dec 2017</u> Jan 2018	<u>(ITR</u> <u>Reversal)</u> <u>NIL</u> 4,59,339	4,59,339	ITR reversal was not made in proportionate manner on sale of tax free Cotton cake by AA.	The AA stated that action would be taken after verification.
44	<u>264</u> 2017-18	<u>CTO-2</u> <u>Chhindwara</u> M/s Ritu Petroleum TIN- 23086801319 Case No. 645197 (VAT)	Diesel, Petrol	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	<u>(ITR</u> <u>Reversal)</u> <u>NIL</u> 85,560	85,560 Penalty 2,56,680 3,42,240	ITR reversal was not made on shortage shown in petrol and diesel by AA.	The AA stated that action would be taken after verification.
45	<u>269</u> 2017-18	<u>ACCT Cir-1</u> <u>Jabalpur</u> M/s A K Steel TIN- 23525805275 Case No. 801400 (VAT)	Goods used in Job work	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	<u>(ITR</u> <u>Reversal)</u> <u>NIL</u> 1,38,714	1,38,714 Penalty 4,16,142 5,54,856	ITR reversal was not made on proportionate value of sale of tax free goods used in job work.	The AA stated that action would be taken after verification.
46	<u>298</u> 2017-18	<u>ACCT Div-2</u> <u>Bhopal</u> M/s Kesla Poultry Sahakari Society Maryadit TIN- 23914201796 Case No. 500492 (VAT)	Poultry Farming	<u>2013-14</u> Jan 2016	<u>Feb 2018</u> Apr 2018	<u>(ITR</u> <u>Reversal)</u> <u>NIL</u> 3,08,865	3,08,865 Penalty 9,20,595 12,27,460	ITR reversal was not made on goods used in production of tax free goods by AA.	The AA stated that action would be taken after verification.
47	<u>296</u> 2017-18	<u>ACCT Div-2</u> <u>Bhopal</u> M/s Jalaori Petroleum TIN-	Diesel, Petrol	<u>2014-15</u> Jan 2017	<u>Feb 2018</u> Mar 2018	<u>(ITR</u> <u>Reversal)</u> <u>20,769</u> 1,45,364	1,24,595	ITR reversal was made on shortage of petrol and diesel @ 4% instead of 31% and 27% by AA.	The AA stated that rebate was given after verification of purchase list and according to provisions @ 4% reversal is liable on shortage/other than

		23279003120 Case No. 719545 (VAT)							sale. Reply of the AA was not acceptable as ITR was allowed on sale of petrol/diesel under section 14(AC) and ITR was allowable only when petrol/diesel was sold in Madhya Pradesh.
48	<u>295</u> 2017- 18	<u>ACCT Div-2</u> <u>Bhopal</u> M/s Bhagya Shree Auto Center TIN- 23464602217 Case No. 721715 (VAT)	Diesel, Petrol	<u>2014-15</u> Jan 2017	<u>Feb 2018</u> Mar 2018	<u>(ITR</u> <u>Reversal)</u> <u>7,320</u> 2,27,005	2,19,685	ITR reversal was made on shortage of petrol and diesel @ 4% instead of 31% and 27% by AA.	The AA stated that rebate was given after verification of purchase list and according to provisions @ 4% reversal is liable on shortage/other than sale. Reply of the AA was not acceptable as ITR was allowed on sale of petrol/diesel under section 14(AC) and ITR was allowable only when petrol/diesel was sold in Madhya Pradesh.
49	<u>293</u> 2017- 18	<u>ACCT Div-2</u> <u>Bhopal</u> M/s Kesar Petroleum TIN- 23964405711 Case No. 719641 (VAT)	Diesel, Petrol	<u>2014-15</u> Jan 2017	<u>Feb 2018</u> Mar 2018	<u>3,63,00,332</u> 3,71,20,800	8,20,468	The AA allowed ITR on dealer commission which has already been given.	The AA stated that action would be taken after verification.
50	<u>336</u> 2017- 18	<u>CTO Anuppur</u> M/s Naman Agency TIN- 23597204316 Case No. 667543 (VAT)	Cement and Steel	<u>2014-15</u> Jan 2017	<u>Nov</u> <u>2017</u> Dec 2017	<u>18,63,685</u> 21,13,255	2,49,570	The AA allowed greater ITR than the tax paid as shown in form 75.	The AA stated that action would be taken after verification.

51	<u>331</u> 2017-18	<u>CTO Anuppur</u> M/s Susheela Minings TIN-23437206926 Case No. 639537 (VAT)	Four wheelers	<u>2014-15</u> Jan 2017	<u>Nov 2017</u> Dec 2017	<u>4,52,682</u> 6,20,966	1,68,284 Penalty 5,04,852 6,73,136	The AA allowed ITR purchase of J. M. Innova while under notification A-3-195-05-1-5 (28) dated 17/08/07 rebate is not allowed on purchase of said good.	The AA stated that action would be taken after verification.
52	<u>329</u> 2017-18	<u>ACCT Div-2 Gwalior</u> M/s Pratap Chand Prakash Chand Jain TIN-23365000069 Case No. 139/145 (VAT)	Diesel, Petrol	<u>2014-15</u> -	<u>Nov 2017</u> Jan 2018	<u>4,31,88,037</u> 4,33,10,313	1,22,276	ITR reversal was not made on shortage shown in petrol and diesel by AA.	The AA stated that action would be taken after verification.
53	<u>256</u> 2017-18	<u>ACCT Div-2 Indore</u> M/s B. S. N. International TIN-23331100152 Case No. 01/2015 (VAT)	Computers	<u>2014-15</u> Dec 2016	<u>Dec 2017</u> Feb 2018	<u>4,42,094</u> 4,62,668	20,574 Penalty 61,722 82,296	The AA allowed ITR on laptop @ 13% instead of 5%.	No Reply was furnished by AA.
54	<u>332</u> 2017-18	<u>CTO Anuppur</u> M/s Susheela Mining Ltd TIN-23437206926 Case No. 639537 (VAT)	Building Material	<u>2014-15</u> Jan 2017	<u>Nov 2017</u> Dec 2017	<u>6,00,137</u> 6,20,966	20,829 Penalty 62,487 83,316	ITR on building material is not allowed on section 14(6)(ii) of the act.	The AA stated that action would be taken after verification.
55	<u>343</u> 2017-18	<u>CTO Cir-14 Indore</u> M/s Nakoda Marketing TIN-23061403862 Case No.	Electric goods	<u>2014-15</u> Oct 2016	<u>Nov 2017</u> Dec 2017	<u>2,08,73,347</u> 2,09,39,666	66,319	The AA allowed ITR on excess purchase than the purchase recorded in form 41-A.	The AA stated that taxation had been done as per already revised audit report enclosed in the case. The reply is not tenable as the observation is raised on the basis of only enclosed form

		224/2015 (VAT)							41-A.
56	344 2017- 18	<u>CTO Cir-14</u> <u>Indore</u> M/s Tirupati Balaji Biotech TIN- 23261404625 Case No. 638384 (VAT)	Cotton	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	<u>19,93,01</u> 10,82,865	8,83,564	The AA allowed ITR on purchase of Cotton while it is not eligible for rebate under section 26-A.	The AA stated that action would be taken after verification.
57	345 2017- 18	<u>CTO Cir-14</u> <u>Indore</u> M/s Boss Agro Chemicals Pvt Ltd TIN- 23021402332 Case No. 584487 (VAT)	Insecticides and pesticides mfg.	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	<u>(ITR</u> <u>Reversal)</u> <u>83,205</u> 3,60,412	2,77,207 Penalty 8,31,621 11,08,828	ITR reversal was not made on proportionate value of TF sale.	The AA stated that action would be taken after verification.
58	347 2017- 18	<u>CTO Cir-14</u> <u>Indore</u> M/s N. K. Products TIN- 23911402958 Case No. 03/2015 (VAT)	Cotton seed	<u>2012-13</u> Jun 2016	<u>Dec 2017</u> Jan 2018	<u>(ITR</u> <u>Reversal)</u> <u>41,424</u> 2,99,464	2,58,040	ITR reversal was not made on purchase of tax free Cotton seed in proportionate manner of sale by AA.	The AA stated that action would be taken after verification.
59	349 2017- 18	<u>CTO Cir-14</u> <u>Indore</u> M/s V. N. Patel & Company TIN- 23221400282 Case No. 634209 (VAT)	Timber	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	<u>(ITR</u> <u>Reversal)</u> <u>7,92,533</u> 9,51,991	1,59,458 Penalty 4,78,374 6,37,832	The AA did not reverse the ITR on proportionate value of interstate sale of Timber.	The AA stated that action would be taken after verification.

60	<u>351</u> 2017-18	<u>CTO Cir-14 Indore</u> M/s N. K. Products TIN-23911402958 Case No. 1195/2014 (VAT)	Cotton seed	<u>2013-14</u> Jan 2016	<u>Dec 2017</u> Jan 2018	<u>(ITR Reversal)</u> <u>NIL</u> 1,27,368	1,27,368	ITR reversal was not made on purchase of tax free Cotton seed in proportionate manner of sale by AA.	The AA stated that action would be taken after verification.
61	<u>355</u> 2017-18	<u>CTO Cir-14 Indore</u> M/s Emcure Pharmaceuticals Ltd TIN-23291403105 Case No. 203/15 (VAT)	Drug medicine	<u>2014-15</u> Sep 2016	<u>Nov 2017</u> Jan 2018	<u>(ITR Reversal)</u> <u>NIL</u> 2,26,160	2,26,160	ITR reversal was not made on stock transfer by AA.	The AA stated that goods received in stock transfer were stock transferred and goods purchased within the state were also sold within the state. No evidence produced in support of reply hence not acceptable.
62	<u>209</u> 2017-18	<u>ACCT Neemuch</u> M/s S K Totla Infra Construction Pvt Ltd TIN-23973203245 Case No. 56/15 (VAT)	Construction work	<u>2014-15</u> Jul 2016	<u>Oct 2017</u> Nov 2017	<u>NIL</u> 3,70,521	3,70,521	The AA allowed ITR on purchase of Tyre, Tube, and Oil etc. while the dealer is not eligible to claim ITR on said goods as he is neither manufacturer nor trader.	The AA stated that action would be taken after verification.
63	<u>314</u> 2017-18	<u>CTO Cir- Guna</u> M/s Varsha Machinery & Krishi Sewa Kendra TIN-23715006909 Case No. 644626 (VAT)	Agriculture equipment and machinery	<u>2014-15</u> Dec 2016	<u>Dec 2017</u> Jan 2018	<u>12,76,926</u> 13,03,882	26,956	The AA allowed ITR on greater purchase than the verified purchase.	The AA stated that action would be taken after verification.
64	<u>338</u> 2017-18	<u>CTO Anuppur</u> M/s Ambe Traders	Cement and Hardware	<u>2014-15</u> Jan 2017	<u>Nov 2017</u> Dec 2017	<u>NIL</u> 30,03,052	30,03,052	The AA allowed without verification of purchase invoices, bills	The AA stated that action would be taken after verification.

		TIN-23657201858 Case No. 667476 (VAT)						etc. as these were required as per Rule 9 of MPVAT Rule 2002.	
65	<u>386</u> 2017-18	<u>ACCT Cir-11 Indore</u> M/s Mobiles N More TIN-23849106562 Case No. 655677 (VAT)	Mobile and accessories	<u>2014-15</u> Jan 2017	<u>Nov 2017</u> Dec 2017	<u>2,68,217</u> 3,03,085	34,868 Penalty 1,04,634 1,39,512	The AA allowed without verification of purchase invoices bills etc. as these were required as per rule 9 of MP VAT Rule 2002.	The AA stated that action would be taken after verification.
66	<u>255</u> 2017-18	<u>ACCT Div-2 Indore</u> M/s Lamboder Enterprises TIN-23659088248 Case No. Deemed Assessment	Diesel, petrol and lubricant	<u>2014-15</u> Jul 2016	<u>Dec 2017</u> Feb 2018	<u>3,19,76,403</u> 3,27,21,978	7,45,575 Penalty 22,36,725 29,82,300	The dealer incorrectly claimed excess ITR.	The AA stated that action would be taken after verification.
67	<u>399</u> 2017-18	<u>CTO Cir- 15 Indore</u> M/s D. M. Tipper Components TIN-23941504549 Case No.76 (VAT)	-	<u>2014-15</u> -	<u>May 2017</u> Jun 2017	<u>13,51,534</u> 14,22,912	71,378 Penalty 2,14,134 2,85,512	The dealer incorrectly claimed excess ITR.	The AA stated that action would be taken after verification.
68	<u>415</u> 2017-18	<u>CTO Cir-1 Chhindwara</u> M/s Tirgam Automobiles TIN-23726601438 Case No. 649399 (VAT)	Diesel, Petrol	<u>2014-15</u> Dec 2016	<u>Dec 2017</u> Jan 2018	(ITR Reversal) <u>16,222</u> 1,15,429	99,207 Penalty 2,97,621 3,96,828	The AA allowed ITR Reversal on shortage of Petrol and Diesel @ 4% instead of @ 31% and @ 27% respectively.	The AA stated that action would be taken after verification.

69	416 2017- 18	CTO Cir-1 Chhindwara M/s Uma Petroleum TIN - 23759079702 Case No. 687920 (VAT)	Diesel, Petrol	2014-15 Dec 2016	Dec 2017 Jan 2018	(ITR Reversal) 13,798 99,738	85,940 Penalty 2,57,820 3,43,760	The AA allowed ITR Reversal on shortage of Petrol and Diesel @ 4% instead of @ 31% and @ 27% respectively.	The AA stated that action would be taken after verification.
70	421 2017- 18	CTO Shahdol M/s I. L. and M. S. Engineering TIN-23694961 Case No. 570234 (VAT)	Tyre, tubes etc.	2014-15 Jan 2017	Apr 2018 May 2018	36,21,083 36,77,014	55,931 Penalty 1,67,733 2,27,224	The AA allowed ITR on purchase of tyre, tube etc.	The AA stated that action would be taken after verification.
Total						45,17,76,779 48,07,14,128	Tax 2,90,20,665 Penalty 2,19,93,195 Total 5,10,13,860		

Appendix V
(Referred to in paragraph 3.8)
Entry tax was not levied/short levied

(Amount in ₹)

Sl. No	PDP No. year	Name of Auditee Unit Dealer	Assessment period/ month of assessment	Month of audit/ month of dispatch	Commodity/ TTO (₹)	Differen-tial rate of tax (%)	Amount of non/short levy of tax Penalty/total	Audit Observation/ AAs reply and rebuttal of reply
	10 2017-18	ACCT Cir-Morena M/S Bhagawati Enterprises TIN No.23495604550 Case No.523/2013 (ET)	2012-13 Apr 2015	May 2017 Jun 2017	Plant & Machinery/ 1,87,15,268	1	1,87,152 Penalty 5,61,456 7,48,608	The AA levied ET @1% on purchase of Plant & Machinery instead of 2%. The AA stated that ET @1% had been levied as per rule. Reply is not tenable as ET @ 2% was leviable on Plant & Machinery.
2	25 2017-18	ACCT Cir-Morena M/s Vaishno Stones Tin- 23215503630 Case No. 541121(ET)	2013-14 Dec 2015	May 2017 Jun 2017	Stones/ 92,14,880	1	92,149 Penalty 2,76,447 3,68,596	The AA levied ET @ 1% on purchase of Stones instead of 2%. The AA stated that there were interstate purchase of items with C-form and imported with F-form. So items were ET free. Reply of AA was not acceptable as stone had not been sold in its original form. It was sold as finished stone tiles by dressing and cutting.
3	26 2017-18	ACCT Cir-Morena M/s Ganesh Stone Industries Tin-23865503224 Case No. 541213 (ET)	2013-14 Jan 2016	May 2017 Jun 2017	Stones/ 90,05,421	1	90,054 Penalty 2,70,162 3,60,216	The AA did not levy ET @1% on the said goods. The AA stated that there were interstate purchase of items with C-form and imported with F-form. So items were ET free. Reply of the AA was not tenable as items were not sold in their basic form but changes were made.
4	33 2017-18	ACCT Cir-1 Indore M/s Khetan Electricals Ltd	2014-15 Jan 2017	May 2017 Jun 2017	Monoblock Pump/ 94,72,754	1	94,727 Penalty 2,84,181	The AA took said item as pumping sets and did not levy ET. The AA stated that according to

		Tin-23921503493 Case No. 61/2015 (ET)					3,78,908	Schedule I all pumping sets come under pump set. Reply of AA was not acceptable purchase was done for Mono Block Pump whereas entry was made for pumping sets.
5	<u>48</u> 2017-18	<u>CTO Cir-3 Ujjain</u> M/s Fatehpuria Motors Pvt Ltd Tin-23559045966 Case No. 542/2013 (ET)	<u>2012-13</u> Jan 2016	<u>Jun 2017</u> Jul 2017	Motor Car, Motor Parts/ 86,19,502	1	86,196	The AA allowed ET @ 1% on purchase of Motor Car, Motor Parts instead of @ 2%. The AA stated that action would be taken after verification.
6	<u>67</u> 2017-18	<u>DCCT Div-2</u> <u>Gwalior</u> M/s V. R. S. Foods Ltd Tin-23894803595 Case No. 626407 (ET)	<u>2014-15</u> Jan 2017	<u>May 2017</u> Jun 2017	Coal/ 2,16,12,077	3	6,48,362 Penalty 19,45,086 25,93,448	The AA did not include said amount of coal purchase from Tanya Oil Ltd in total purchase on which ET was levied. The AA stated that Tanya Oil Company was not a dealer. It was trader and according to MIS report all purchase of this trader was ET paid and coal was not produced in Bina so if coal was purchased then ET shall be liable on seller in Bina. Reply of the AA was not acceptable as objection had been raised on fact basis whereas reply of AA was based on assumptions.
7	<u>87</u> 2017-18	<u>CTO Cir-Sehore</u> M/s Technique India Tin-23384503612 Case No. 801509 (ET)	<u>2014-15</u> Jan 2017	<u>Jul 2017</u> Aug 2017	Air Conditioner/ 1,50,65,013	1	1,50,650	The AA levied ET @ 1% on purchase of Air Conditioner instead of 2%. The AA stated that action would be taken after verification.
8	<u>123</u> 2017-18	<u>CTO Ashoknagar</u> M/s Prabal Pratap Singh Raghuvanshi Tin- 23439027645 Case No. 631499 (ET)	<u>2014-15</u> Jan 2017	<u>June 2017</u> July 2017	Cement, pipe etc./ 39,45,977	1	39,459 Penalty 1,18,377 1,57,836	The AA levied ET @ 1% on less purchase of Cement, pipe etc. instead of real purchase. The AA stated that action would be taken after verification

9	<u>187</u> 2017-18	<u>DCCT Ujjain</u> M/s Goodrik Group Ltd Tin-23303607085 Case No. 113/15 (ET)	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	HDPE and PP Bags/ 4,83,73,437	4	19,34,937	The AA levied ET @ 1% on purchase of Woven Bags and Laminated pouch and bags instead of 5%. The AA stated that bags purchased were Laminated bag and not woven bags that did not fall under the said notification. Reply is not acceptable because as per purchase list of packing items, dealer purchased laminated pouch and zipper bag/woven bag etc.
10	<u>147</u> 2017-18	<u>CTO Cir-5 Bhopal</u> M/s R. J. Healthcare Pvt Ltd Tin-23674008316 Case No. 716876 (ET)	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	Iron and Steel/ 5,97,50,301	1	5,97,503 Penalty 17,92,509 23,90,012	The AA allowed ET @ 1% on purchase of Iron and steel instead of @ 2%. The AA stated that action would be taken after verification.
11	<u>159</u> 2017-18	<u>CTO Cir-1 Satna</u> M/s Vinfab Engineers India Pvt Ltd Tin-23729132570 Case No. 1563/2014- 15 (ET)	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	Steel angle/ 1,41,35,332	1	1,41,354 Penalty 4,26,062 5,65,416	The AA allowed ET @ 1% on purchase of Steel angle instead of @ 2%. The AA stated that action would be taken after verification.
12	<u>110</u> 2017-18	<u>DCCT Satna</u> M/s Trimula Industries Tin-23377305220 Case No. 13/2015 (ET)	<u>2014-15</u> Jan 2017	<u>Aug 2017</u> Sep 2017	Coal/ 18,42,32,911	1	18,42,329	The AA levied ET @ 2% on purchase of Coal after 14 August 2014 instead of 3%. The AA stated that action would be taken after verification.
13	<u>114</u> 2017-18	<u>DCCT Satna</u> M/s Star Automobile Tin-23747001649 Case No. 18/2015 (ET)	<u>2014-15</u> Oct 2016	<u>Aug 2017</u> Sep 2017	Two wheeler and four wheeler spare parts and lubricants/ 1,21,30,913	2	2,42,618	The AA did not levy ET @ 2% on freight charges in purchase of Two wheeler and four wheeler spare parts and lubricants. The AA stated that action would be taken after verification.

14	<u>119</u> 2017-18	<u>ACCT Cir-1 Ujjain</u> M/s Omkar Chemicals Tin-23872608496 Case No. 721399 (ET)	<u>2014-15</u> Jan 2017	<u>Jul 2017</u> Aug 2017	Machinery/ 31,65,259	2	63,305	The AA did not levy ET @ 2% on purchase of Machinery. The AA stated that action would be taken after verification.
15	<u>46</u> 2017-18	<u>CTO Cir-Mandla</u> M/s Khanuja Traders Tin-23666301159 Case No. 674175 (ET)	<u>2014-15</u> Jan 2017	<u>May 2017</u> Jun 2017	Metal and Reta/ 24,52,995	1	24,529 Penalty 73,587 98,116	The AA did not levy ET @ 1% on purchase of Metal and Reta. The AA stated that action would be taken after verification.
16	<u>186</u> 2017-18	<u>DCCT Ujjain</u> M/s Rathi Motors Tin-23342503009 Case No. 21/15 (ET)	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	Old and Second hand motor vehicle/ 7,34,000	2	14,680 Penalty 44,040 58,720	The AA did not levy ET @ 2 % on purchase of Old and Second hand motor vehicle. The AA stated that under entry 9 schedule-1 purchase of old tractor is ET free. Reply of AA is not acceptable as Schedule II of VAT, 2% ET was leviable on old and second hand motor vehicle.
17	<u>109</u> 2017-18	<u>DCCT Satna</u> M/s Northern Coal Fields Khadia Tin-23029008965 Case No. 1/2015 (ET)	<u>2014-15</u> Sep 2016	<u>Aug 2017</u> Sep 2017	Explosive/ 17,63,72,859	2	35,27,457	The AA did not levy ET @ 2 % on purchase of Explosive from M/s Blast India Pvt Ltd and M/s Indian Explosive Pvt Ltd. The AA stated that action would be taken after verification.
18	<u>151</u> 2017-18	<u>CTO Cir-5 Bhopal</u> M/s C. M. L. Info System Ltd Tin-23584008220 Case No. 383044 (ET)	<u>2013-14</u> Jan 2016	<u>Sep 2017</u> Oct 2017	IT Products and Accessories/ 2,56,86,309	2	5,13,726 Penalty 15,41,178 20,54,904	The AA did not levy ET @ 2 % on purchase of goods which were sold @ 13 %. The AA stated that action would be taken after verification.
19	<u>132</u> 2017-18	<u>DCCT Div-2 Bhopal</u> M/s Vardhaman Fabrics Tin-23594503254 Case No. 60/2015 (ET)	<u>2014-15</u> Aug 2016	<u>Sep 2017</u> Oct 2017	Coal/ 58,85,830	2	1,17,716	The AA levied ET @ 3 % on purchase of Coal used in electricity production instead of @ 5 %. The AA stated that according to notification no. 15 dated 01 April 2007, ET had been reduced to @ 3%. Reply was not acceptable as

								electricity generation had been considered as manufacturing and 5 % ET was leviable on purchase of coal for electricity generation.
20	<u>137</u> 2017-18	<u>CTO Balaghat</u> M/s Wadhawa Construction Tin-23829007430 Case No. 765658 (ET)	<u>2014-15</u> July 2017	<u>Sep 2017</u> Oct 2017	Cement/ 7,37,660	2	83,024 Penalty 2,49,072 3,32,096	The AA did not levy ET on purchase from J S Cement Ltd. The AA stated that action would be taken after verification.
21	<u>229</u> 2017-18	<u>CTO Itarsi</u> M/s Unity Pulp & Paper Ltd Tin-23554302389 Case No. 591935 (ET)	<u>2014-15</u> Jan 2017	<u>Oct 2017</u> Nov 2017	Plant & machinery/ 42,62,655	1	42,627	The AA did not levy ET on interstate purchase of said goods. The AA stated that action would be taken after verification.
22	<u>239</u> 2017-18	<u>ACCT Cir</u> <u>Pithampur Dhar</u> M/s Jawahar Hastomal Tin- 23951600719_Case No. 522711(ET)	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	Pulses and Oil seeds 32,21,467	1	32,214 Penalty 96,642 1,28,856	The AA did not levy ET on said amount. The AA stated that action would be taken after verification.
23	<u>74</u> 2017-18	<u>CTO Cir-1 Indore</u> M/s Roadcam Infrastructure Pvt Ltd Tin-23970104774 Case No. 738734 (ET)	<u>2014-15</u> Jan 2017	<u>Jun 2017</u> Jul 2017	Iron & Steel and Consumable Goods/ 40,89,939	2	81,798 Penalty 2,45,394 3,27,192	The AA did not levy ET on purchase of Iron & Steel and Consumable Goods from Jaideep. The AA stated that action would be taken after verification.
24	<u>78</u> 2017-18	<u>CTO Cir-1 Indore</u> M/s M & P Engineer Tin-23980104720 Case No. 697841 (ET)	<u>2014-15</u> Jan 2017	<u>Jun 2017</u> Jul 2017	Iron & Steel, Plastics and Machinery/ 7,98,11,056	2 & 1	18,70,390	The AA determined less purchase value of Iron & Steel, Plastics and Machinery. The AA stated that action would be taken after verification.

25	<u>270</u> 2017-18	<u>ACCT Cir-1</u> <u>Jabalpur</u> M/s Surya Biotech Product Tin-23455600415 Case No. 672301 (ET)	<u>2014-15</u> Oct 2017	<u>Dec 2017</u> Jan 2018	Iron Steel Scrap/ 56,49,331	2	1,12,987 Penalty 3,38,961 4,51,948	The AA did not levy ET @2% on URD purchase and purchase from M/S Raja Traders and M/S Raja Metal Traders. The AA stated that action would be taken after verification.
26	<u>249</u> 2017-18	<u>ACCT Div-2</u> <u>Khandawa</u> M/s Tejas Construction & Infrastructure Ltd Tin-23741910119 Case No. 239/2015 (ET)	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	Cement & TMT Bars/ 45,96,449	2	91,929 Penalty 2,75,787 3,67,716	The AA did not levy ET @1% on purchase of Cement & TMT Bars from Ultratech Cement Ltd and Balaji Trading. The AA stated that action would be taken after verification.
27	<u>286</u> 2017-18	<u>DCCT Chhindawara</u> M/s Emeroled Petro Chemicals Pvt Ltd Tin-23596801669 Case No. 598650 (ET)	<u>2014-15</u> Jan 2017	<u>Jan 2018</u> Feb 2018	Hexan/ 7,04,591	9	63,413 Penalty 1,90,239 2,53,652	The AA levied ET @ 1% on purchase of Hexan and Ignite Oil instead of @ 10% and @ 2% respectively. The AA stated that it was Neptha (Chemical) which is taxable @ 1% under schedule II part I. Reply of AA was not acceptable as purchase of Hexane and ignite oil was verifiable from purchase register.
					Ignite Oil/ 43,03,890	1	43,038 Penalty 1,29,114 1,72,152	
28	<u>294</u> 2017-18	<u>ACCT Div-2 Bhopal</u> M/s Pragati Foods Tin-23079085299 Case No. 775494 (ET)	<u>2014-15</u> Jan 2017	<u>Feb 2018</u> Mar 2018	P. P. Sacs/ 10,40,001	4	41,600 Penalty 1,24,800 1,66,400	The AA levied ET @ 1% on purchase of said material while it was taxable @ 5% under Notification number 14 dated 01/04/07. The AA stated that action would be taken after verification.
29	<u>297</u> 2017-18	<u>ACCT Div-2 Bhopal</u> M/s Kamal Kishore Flour Mill Tin-23334602434 Case No. 500992 (ET)	<u>2013-14</u> Jan 2016	<u>Feb 2018</u> Mar 2018	P. P. Bags HDPE Woven Bags/ 40,29,610	4	1,61,184 Penalty 4,83,552 6,44,736	The AA levied ET @ 1% on purchase of said material while it was taxable @ 5% under Notification number 4-3-195-15-1 V (14) dated 01/04/07. The AA stated that action would be taken after verification.
30	<u>300</u> 2017-18	<u>ACCT Div-2 Bhopal</u> M/s Amrit Lal Jain	<u>2013-14</u> Jan 2016	<u>Feb 2018</u> Mar 2018	Iron And Steel/	2	79,430 Penalty	The AA did not levy ET @ 2% on purchase of said material.

		Tin-23684602193 Case No. 379014 (ET)			39,71,514		2,38,290 3,17,720	The AA stated that action would be taken after verification.
31	<u>302</u> 2017-18	<u>ACCT Div-2 Bhopal</u> M/s Power Mach Project Ltd Tin-23494702450 Case No. 385219 (ET)	<u>2013-14</u> Jan 2016	<u>Feb 2018</u> Apr 2018	Paints Primer, Cement Grade, Structural Steel, Machinery Parts, Oxygen, Argon Gas, Hardware/ 5,81,25,649	1	5,81,256 Penalty 17,43,768 23,25,024	The AA levied ET @ 1% on purchase of said materials while it was taxable @ 2% under entry II/III/1. The AA stated that action would be taken after verification.
32	<u>308</u> 2017-18	<u>CTO Cir-2 Guna</u> M/s Aneja Construction Tin-23815005787 Case No. 644365 (ET)	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	Machinery and parts/ 80,45,700	2	1,60,914	The AA did not levy ET @ 2% on purchase of said material from company headquarter (out of M. P.). The AA stated that action would be taken after verification.
33	<u>333</u> 2017-18	<u>CTO Anoopur</u> M/s Susheela Mining Ltd Tin-23437206926 Case No. 6395374 (ET)	<u>2014-15</u> Jan 2017	<u>Nov 2017</u> Dec 2017	Granite/ 2,18,34,408	-	17,801 Penalty 53,403 70,204	The AA determined less ET. The AA stated that action would be taken after verification.
34	<u>348</u> 2017-18	<u>CTO Cir-14 Indore</u> M/s Rajesh Industries Tin-23721400298 Case No. 439/2015 (ET)	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	Expeller parts/ 39,71,514	1	1,71,479	The AA levied ET @ 1% on purchase of said material while it was taxable @ 2 % under entry II/III/1. The AA stated that action would be taken after verification.
35	<u>281</u> 2017-18	<u>DCCT TAW</u> <u>Gwalior</u> M/s Moolchand Madhudas Tin- 23115100844 Case No. 30/15 (ET)	<u>2014-15</u> Jan 2017	<u>Nov 2017</u> Dec 2017	Kachchi tilli/ 12,18,31,170	1	12,18,311 Penalty 36,54,933 48,73,244	The AA did not levy ET on purchase amount of said goods. The AA stated that action would be taken after verification.

36	<u>282</u> 2017-18	<u>DCCT TAW</u> <u>Gwalior</u> M/s Jai Baba Industries Tin-23095307368 Case No. 218/17 (ET)	<u>2014-15</u> Jan 2017	<u>Nov 2017</u> Dec 2017	Kachchi tilli/ 9,46,05,131	1	9,46,051 Penalty 28,38,153 37,84,204	The AA did not levy ET on purchase amount of said goods. The AA stated that action would be taken after verification.
37	<u>283</u> 2017-18	<u>DCCT TAW</u> <u>Gwalior</u> M/s Shivshakti Till Mill Tin-2381514630 Case No. 241/15 (ET)	<u>2014-15</u> Jan 2017	<u>Nov 2017</u> Dec 2017	Kachchi tilli/ 7,20,68,394	1	7,20,684 Penalty 21,62,052 28,82,736	The AA did not levy ET on purchase amount of said goods. The AA stated that action would be taken after verification.
38	<u>325</u> 2017-18	<u>ACCT Div-2</u> <u>Gwalior</u> M/s Subhalal Ramgopal Kumbhraj Tin-23265001482 Case No. 628983 (ET)	<u>2014-15</u> Dec 2016	<u>Nov 2017</u> Jan 2018	Plant & Machinery/ 94,33,367	2	1,88,667 Penalty 5,66,001 7,54,668	The AA levied ET @ 2% on lesser purchase amount of said material than the shown in Schedule-T. The AA stated that action would be taken after verification.
39	<u>367</u> 2017-18	<u>CTO Cir-Dhar</u> M/s Platenium Cement Pvt Ltd Tin-23081604641 Case No. 03/2014 (ET)	<u>2013-14</u> Dec 2014	<u>Jan 2018</u> Feb 2018	Coal/ 19,19,924	1	19,199 Penalty 57,597 76,796	The AA levied ET @ 2% on purchase of said materials while it was taxable @ 3 % under Notification number 14 dated 01 April 2007. The AA stated that action would be taken after verification.
40	<u>377</u> 2017-18	<u>DCCT Div-1 Bhopal</u> M/s Kaipan Pan Masala Tin-23263606331 Case No. 646444 (ET)	<u>2014-15</u> Dec 2016	<u>Mar 2018</u> Apr 2018	Tobacco/ 1,37,34,000	1	1,37,340	The AA levied ET @ 1 % on purchase of Tobacco while it was not used in manufacturing. So, Tobacco was sold which would be taxable @ 2% under entry II/III/1. The AA stated that dealer purchased Tobacco leaf as raw material and it was used in manufacturing of Scented Tobacco which were sold. So ET would be liable @ 1 %. Reply of AA was not acceptable as tobacco was not involved in manufacturing process and it was sold separately.

41	<u>388</u> 2017-18	<u>ACCT Cir-11 Indore</u> M/s Pac Bio Fungbact Pvt Ltd Tin-23869068536 Case No. 652730 (ET)	<u>2014-15</u> Dec 2016	<u>Nov 2017</u> Dec 2017	Organic Manure & Pesticides/ 26,52,839	1	26,528	The AA did not levy ET on interstate purchase return beyond the period of six months. The AA stated that action would be taken after verification.
42	<u>380</u> 2017-18	<u>DCCT Div-1 Bhopal</u> M/s United Sprit Ltd Tin-23204001930 Case No. 126/15 (ET)	<u>2014-15</u> Jan 2017	<u>Mar 2018</u> Apr 2018	Glass, Acrylic Box etc./ 51,92,400	1	51,924 Penalty 1,55,772 2,07,696	The AA levied ET @ 1 % on purchase of said material while it was taxable @ 2 % under entry II/III/1. The AA stated that according to judgement of Chhattisgarh High Court in M/s Kamesh Traders Vs. Chhattisgarh State & others (2012) 52 VST-120 utensils included all items that are used in kitchen. In the objection, all the goods are considered as utensils. Reply of AA was not acceptable as casserole, bag and acrylic bag was taxable at 13 % as per order of C.C.T. Indore.
43	<u>315</u> 2017-18	<u>CTO Cir-Guna</u> M/s Amit Enterprises Tin - 23075003381 Case No. 99/15 (ET)	<u>2014-15</u> Jan 2017	<u>Nov 2017</u> Jan 2018	Dhaniya/ 82,54,190	1	82,542 Penalty 2,47,626 3,30,168	The AA levy ET on less purchase amount of said goods. The AA stated that interstate sale was not liable for ET. Reply of AA was not acceptable as Entry Tax was leviable on unregistered purchase which happened after reduction of purchase on interstate sale and sale in course of export.
44	<u>322</u> 2017-18	<u>ACCT Div-2</u> <u>Jabalpur</u> M/s Vardhman Global Infrastructure Pvt Ltd Tin- 23056302901 Case No. 17/2015 (ET)	<u>2014-15</u> Dec 2016	<u>Nov 2017</u> Jan 2018	Furnace Oil/ 42,12,698	9	3,79,143 Penalty 11,37,429 15,16,572	The AA levied ET @ 1% on purchase of Furnace oil instead of @ 10 %. The AA stated that it was Processed Fuel oil and Recycled Fuel oil which is different from Furnace oil. Reply of AA not acceptable as it was prima facie different from furnace oil.
45	<u>393</u> 2017-18	<u>ACCT Div-1</u> <u>Chhindawara</u>	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	<i>Maithi</i> and Instant Mix	1	1,04,235	The AA levied ET @ 1 % on purchase of Instant Mix Items while

		M/s Suparshva Marketing Tin-23516804138 Case No. 40/2015 (ET)			Items/ 1,04,23,618			it was taxable @ 2 % and did not levy ET on purchase of <i>Maithi</i> . The AA stated that action would be taken after verification.
46	<u>356</u> 2017-18	<u>CTO Cir-2 Indore</u> M/s Jyoti Auto Electricals & Spare Parts Tin-23850201452 Case No. 671264(ET)	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	Auto parts & Electricals Goods/ 1,38,05,583	1	1,38,056 Penalty 4,14,168 5,52,224	The AA levied ET @ 1% on purchase of said materials while it was taxable @ 2% under entry II/III/1. The AA stated that dealer purchased tractor and tractors parts taxable @ 1%. Reply of AA was not acceptable as tax had been levied on auto parts and electrical goods in VAT case and quantitative details of material had been not provided to audit.
47	<u>407</u> 2017-18	<u>CTO Cir-1</u> <u>Chhindwara</u> M/s Tach Pack Tin- 23556601289 Case No. 648128 (ET)	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	Corrugated box/ 98,32,274	1	98,322 Penalty 2,94,966 3,93,288	The AA did not levy ET on hammali, transportation and purchase value of inter-state sale of corrugated box. The AA stated that action would be taken after verification.
48	<u>406</u> 2017-18	<u>CTO Cir-1</u> <u>Chhindwara</u> M/s Tach Pack Tin- 23556601289 Case No. 404425 (ET)	<u>2013-14</u> Jan 2016	<u>Dec 2017</u> Jan 2018	Corrugated box/ 1,90,42,899	1	1,90,428 Penalty 5,71,284 7,61,712	The AA did not levy ET on purchase value of inter-state sale of corrugated box. The AA stated that action would be taken after verification.
49	<u>409</u> 2017-18	<u>CTO Cir-1</u> <u>Chhindwara</u> M/s Ajay Trading Company Tin - 23116602598 Case No. 650817 (ET)	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	Soybean/ 1,05,57,106	1	1,05,571 Penalty 3,16,713 4,22,284	The AA did not levy ET on purchase of said goods. The AA stated that action would be taken after verification.

50	<u>417</u> 2017-18	<u>CTO Cir-1</u> <u>Chhindwara</u> M/s VSC Infra Pvt Ltd Tin - 237690652418 Case No. 677312 (ET)	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	Sand and <i>Mitti</i> / 4,92,67,854	1	4,92,678	The AA did not levy ET on purchase of said goods. The AA stated that action would be taken after verification.
51	<u>424</u> 2017-18	<u>CTO Shahdol</u> M/s Satish Engineering Tin-23227202143 Case No. 257/15 (ET)	<u>2014-15</u> Jan 2017	<u>Mar 2018</u> May 2018	Iron / 16,90,170	3	50,705 Penalty 1,52,115 2,02,820	The AA levied ET @ 2 % on purchase of said material before August 2014 while it was taxable @ 5% under entry number II/II/4. The AA stated that action would be taken after verification.
52	<u>419</u> 2017-18	<u>CTO Shahdol</u> M/s Kingston Oil Field Services Tin-23499129780 Case No. 734631(ET)	<u>2014-15</u> Jan 2017	<u>Apr 2018</u> May 2018	Y. T. Ring engine & DG set/36,27,072	2	72,541 Penalty 2,17,623 2,90,164	The AA levied ET @ 1 % on purchase of said materials and also determined less purchase value. The AA stated that action would be taken after verification.
					Y. T. Ring engine & DG set/ 2,95,64,853	1	2,95,648 Penalty 8,86,944 11,82,592	
Total						Tax Penalty Total	1,93,62,560 2,51,75,483 4,45,38,043	

Appendix VI
(Referred to in paragraph 3.9)
Application of incorrect rate of tax

(Amount in ₹)

Sl. No	PDP No./ Year	Name of the Auditee Unit/ Dealer	Assessment Period/ Month of assessment	Month of Audit/ Month of Issue of IR	Commodity/ Taxable Turnover on which incorrect rate applied (₹)	Rate of tax applicable/ Applied Rate (%)	Amount of Short levy of tax/ Penalty	Audit observation	Reply of the Department
1	30/ 2017- 18	CTO Circle- Hoshangabad M/s Maa Kripa Tractors TIN No. 23054202463 Case No. 468693 (VAT)	2013-14 Nov 2015	May 2017 June 2017	Tractor Accessories/ 7,43,436	13% 5%	59,475 Pen. 1,78,425 2,37,896	The AA levied tax @ 5% on said material while it was taxable @ 13%.	The AA stated that action would be taken after verification.
		M/s Maa Narmada Tractors TIN No. 23494200475 Case No. 730515 (VAT)	2014-15 Oct.2016	May 2017 June 2017	Tractor Accessories/ 4,24,584	13% 5%	33,967 Pen. 1,01,901 1,35,864	The AA levied tax @ 5% on said material while it was taxable @ 13%.	The AA stated that action would be taken after verification.
		M/s Maa Narmada Tractors TIN No. 23748021018 Case No. 465339 (VAT)	2013-14 Jan 2016	May 2017 June 2017	Tractor Accessories/ 5,82,028	13% 5%	46,562 Pen. 1,39,686 1,86,248	The AA levied tax @ 5% on said material while it was taxable @ 13%.	The AA stated that action would be taken after verification.
2	13/ 2017- 18	ACCT Circle- Morena M/S Paul Factory TIN No. 23695504055 Case no. 343381 (VAT)	2012-13 Apr 2015	May 2017 June 2017	Cement Pole/ 68,60,000	13% 5%	5,48,800 Pen. 16,46,400 21,95,200	The AA levied tax @ 5% on said material while was taxable @ 13%.	The AA stated that dealer made P. C. C. Pole taxable @ 5% under entry no. 63-a Schedule II. Reply of the AA was not acceptable as trader had used steel wire in manufacturing of cement pole which proved that it was R.C.C. pole.

3	06/ 2017- 18	<u>ACCT Circle - Morena</u> M/s Balforce India Pvt Ltd TIN No. 23845504399 Case no. 319517 (VAT)	<u>2012-13</u> Apr 2015	<u>May</u> 2017 June 2017	Snacks/ 76,96,367	<u>13%</u> 5%	6,10,974 Pen. 18,32,922 24,43,896	The AA levied tax @ 5 % on said material in said different periods while it was taxable @ 13 %.	The AA stated that action would be taken after verification.
			<u>2013-14</u> Jan 2016		Snacks/ 45,76,431	<u>13%</u> 5%	3,66,114 Pen. 10,98,342 14,64,456		
			<u>2014-15</u> Jan 2017		Snacks/ 62,30,722	<u>13%</u> 5%	4,98,458 Pen. 14,95,374 19,93,832		
4	77/ 2017- 18	<u>CTO Circle-1 Indore</u> M/s Shyam Manufacturing & Marketings TIN No. 23679000558 Case no.-740535 (VAT)	<u>2014-15</u> Dec 2016	<u>Jun 2017</u> Jul 2017	Pet Preform/ 4,99,585	<u>13%</u> 5%	39,968 Pen. 1,19,904 1,59,872	The AA levied tax on purchase of said material @ 5 % while it was taxable @ 13%.	The AA stated that action would be taken after verification.
5	82/ 2017- 18	<u>CTO Circle-1 Indore</u> M/s Delight Automec Pvt. Ltd. TIN NO. 23889032256 Case no.794501 (VAT)	<u>2014-15</u> Jan 2017	<u>Jun 2017</u> Jul 2017	Auto Parts/ 5,02,512	<u>13%</u> 3%	50,251	The AA levied tax on purchase of said material @ 3 % while it was taxable @ 13%.	The AA stated that action would be taken after verification.
6	85/ 2017- 18	<u>CTO Circle Sehore</u> M/S New Time Contractor & Building Material TIN NO.719026841 Case no. 371927 (VAT)	<u>2012-13</u> Apr 2015	<u>Jun 2017</u> Jul 2017	Kota Stone/ 62,84,033	<u>13%</u> @ ₹ 1 per square feet	5,66,941	The AA levied tax on purchase of said material @ ₹ 1 per square feet while it was taxable @ 13%.	The AA stated that action would be taken after verification.
7	86/ 2017- 18	<u>CTO Circle Sehore</u> M/S Riya Construction TIN NO. 23239024755 Case no. 313006	<u>2012-13</u> Apr 2015	<u>Jul 2017</u> Aug 2017	Kota Stone/ 4,67,44,02	<u>13%</u> @ ₹ 1 per square feet	4,87,592	The AA levied tax on purchase of said material @ ₹ 1 per square feet while it was taxable @ 13%.	The AA stated that action would be taken after verification.

		(VAT)							
8	92/ 2017- 18	<u>CTO Circle-13</u> <u>Indore</u> M/S P Traders TIN No. 23899088023 Case no. 688140 (VAT)	<u>2014-15</u> Dec 2016	<u>Apr 2017</u> Jun 2017	Lube & Oil/14,56,755	<u>13%</u> 5%	1,16,540	The AA levied tax on purchase of said material @ 3% while it was taxable @ 13%.	The AA stated that stock of tractor parts in 2013-14 was sold in 2014-15. Reply of AA was not acceptable as opening stock of audited account proved otherwise.
9	146/ 2017- 18	<u>CTO Circle-2</u> <u>Bhopal</u> M/s Hawkins Cookers Ltd TIN No. 23261103634 Case No. 793/2015 (VAT)	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	Utensils/ 2,82,07,323	<u>5%</u> 4%	2,82,073	The AA levied tax @ 4% on said material while it was taxable @ 5%.	The AA stated that action would be taken after verification.
10	148/ 2017- 18	<u>CTO Circle-5</u> <u>Bhopal</u> M/S Red Medical TIN No. 23474004546 Case no. 631127 (VAT)	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	Amplifier, Motor driver board etc./ 32,02,591	<u>13%</u> 5%	2,56,207 Pen. 7,68,621 10,24,828	The AA levied tax @ 5% on said material in said different periods while was taxable @ 13%.	The AA stated that action would be taken after verification.
11	150/ 2017- 18	<u>CTO Circle-5</u> <u>Bhopal</u> M/s R. F. Network TIN No. 23074004572 Case no. 631186 (VAT)	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	Plant & Machinery/ 7,78,892	<u>13%</u> 0%	1,01,255 Pen. 3,03,765 4,04,020	The AA did not levy tax @13% on said material.	The AA stated that action would be taken after verification.
12	117/ 2017- 18	<u>ACCT Circle-1</u> <u>Ujjain</u> M/s Mangalam Granite & Marble Industries TIN No. 23232607296 Case no.763858 (VAT)	<u>2014-15</u> Jan 2017	<u>Jul 2017</u> Sep 2017	Kota Stone/ 17,64,310	<u>13%</u> @ ₹ 1 per square feet	1,35,367	The AA levied tax on purchase of said material @ ₹ 1 per square feet while it was taxable @ 13%.	The AA stated that action would be taken after verification.
13	176/ 2017-	<u>ACCT Circle-III</u> <u>Gwalior</u>	<u>2014-15</u> Oct 2016	<u>Sep 2017</u> Oct 2017	Carpet/ 6,29,687	<u>13%</u> 5%	50,374	The AA levied tax on purchase of said	The AA stated that action would be taken after

	18	M/S Galaxy International TIN No. 23025303866 Case no. 11/2016 (CST)						material @ 5 % while it was taxable @ 13 %.	verification.
14	197/ 2017- 18	<u>CTO (A & L) Cir-Bhopal</u> M/s Hotel The Residency TIN No. 23650001149 Case No. 10/2015 (VAT)	<u>2014-15</u> -	<u>Oct 2017</u> Nov 2017	Beverage Items/ 40,79,300	<u>13%</u> 5%	3,56,344 Pen. 9,79,032 13,35,376	The AA levied tax @ 5 % on said material while it was taxable @ 13 %.	The AA stated that action would be taken after verification.
15	198/ 2017- 18	<u>CTO (A & L) Cir-Bhopal</u> M/S Hotel Nisarg Pvt Ltd TIN NO- 23314001239 Case no.11/2015 (VAT)	<u>2014-15</u> -	<u>Oct 2017</u> Nov 2017	Beverage Items/ 35,16,342	<u>13%</u> 5%	2,81,307 Pen. 8,43,922 11,25,229	The AA levied tax @ 5% on said material while it was taxable @ 13%.	The AA stated that action would be taken after verification.
16	199/ 2017- 18	<u>CTO (A & L) Cir-Bhopal</u> M/s Hotel Rajtilak Pvt Ltd TIN No. 23374000668 Case no. 05/2015 (VAT)	<u>2014-15</u> -	<u>Oct 2017</u> Nov 2017	Beverage Items/ 25,89,094	<u>13%</u> 5%	2,07,128 Pen. 6,21,384 8,28,512	The AA levied tax @ 5 % on said material while it was taxable @ 13 %.	The AA stated that action would be taken after verification.
17	203/ 2017- 18	<u>ACCT Neemuch</u> M/s Chaudhary Automobiles TIN No. 23049003531 Case no. 90/2014-15 (VAT)	<u>2014-15</u> -	<u>Oct 2017</u> Nov 2017	Tractor Accessories/ 8,57,915 Oil/ 7,66,534	<u>13%</u> 5% <u>13%</u> 0%	1,68,282 Pen. 5,04,846 6,73,128	The AA levied tax on said material @ 5% while it was taxable @ 13%.	The AA stated that action would be taken after verification.
18	234/ 2017- 18	<u>CTO Cir-4 Indore</u> M/s RajjabAli Ismile Ji TIN No.	<u>2014-15</u> Dec 2016	<u>May 2017</u> Jun 2017	Paints & Water Purifier/ 42,20,380	<u>13%</u> 5%	3,37,630	The AA levied tax on said material @ 5% while it was taxable @ 13%.	The AA stated that action would be taken after verification.

		23540301775 Case no. 661195 (VAT)							
19	238/ 2017- 18	<u>ACCT Circle- Pithampur Dhar</u> M/S Polymer Packaging TIN NO.23441604637 Case no.784250 (CST)	<u>2015-16</u> Jan 2017	<u>Dec 2017</u> Jan 2018	HDPE Scrap/ 5,93,845	<u>14%</u> 5%	53,446 Pen. 1,60,338 2,13,784	The AA levied tax on said material @ 5% while it was taxable @ 14%.	The AA stated that action would be taken after verification.
20	236/ 2017- 18	<u>ACCT Circle- Pithampur Dhar</u> M/S Shri JI Polymer TIN No. 23349013783 Case no. 643071 (VAT)	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	HDPE Scrap/ 24,45,103	<u>13%</u> 5%	1,95,608 Pen. 5,86,824 7,82,432	The AA levied tax on said material @5% while it was taxable @ 13%.	The AA stated that action would be taken after verification.
21	38/ 2017- 18	<u>ACCT Cir-2</u> <u>Gwalior</u> M/s Patel & Sons TIN No. 23705206492 Case No. 660268 (VAT)	<u>2014-15</u> Jan 2017	<u>May</u> <u>2017</u> Jun 2017	Petrol/ 52,54,233	<u>31%</u> 23%	4,20,339 Pen. 12,61,017 16,81,356	The AA levied tax by inclusion of said money value of petrol taxable @ 31% in sale value of diesel taxable @ 23%.	The AA stated that C.A. had certified the classification of rate of tax and difference was due to closing stock of goods @ 27% and @ 31%. Reply of the AA was not acceptable as calculation was made considering closing stock @ 31 % and minimum demand had been raised whereas if it had taken closing stock @ 27%, amount of sale difference would increase which would create additional demand.
22	350/ 2017- 18	<u>CTO Cir-14 Indore</u> M/s Manish Flexipack TIN No. 23359056559 Case No. 178/2015 (VAT)	<u>2014-15</u> Dec 2016	<u>Dec 2017</u> Jan 2018	P. P. Scrap/ 18,39,212	<u>13%</u> 5%	1,47,136	The AA levied tax @ 5% on said material while it was taxable @ 13% under entry II/IV/1.	The AA stated that action would be taken after verification.

23	245/ 2017- 18	<u>ACCT Div-2 Indore</u> M/s V E Commercial Vehicle Ltd TIN No. 23069059692 Case no. 06/2016 (VAT)	<u>2015-16</u> Sep 2016	<u>Nov 2017</u> Dec 2017	Packing Material Scrap/ 36,22,796	<u>13%</u> 5%	2,89,824 Pen. 8,69,472 11,59,296	The AA levied tax @ 5% on said material while it was taxable @ 13% under entry II/IV/1.	The AA stated that under entry number 55 (209) schedule II part II Carton box Corrugated box etc. used for packing would be taxable @ 5%. Reply of AA was not acceptable as assessee had sold wastage packing material after packing of material during manufacturing and entry referred in reply was applicable to trading of packing material.
24	246/ 2017- 18	<u>ACCT Div-2 Indore</u> M/s Piramal Healthcare India Pvt Ltd TIN No. 23571100893 Case no. 176/2015 (VAT)	<u>2014-15</u> Sep 2016	<u>Nov 2017</u> Dec 2017	Packing Material Scrap/ 2,10,56,552	<u>13%</u> 5%	16,84,524	The AA levied tax @ 5% on said material while it was taxable @ 13% under entry II/IV/1.	The AA stated that under entry number 55 (209, 205 and 208) Schedule II part II, used and waste packing material would be taxable @ 5%. Reply of AA was not acceptable as used and wasted material were taxable @ 13%.
25	250/ 2017- 18	<u>ACCT Div-2</u> <u>Khandawa</u> M/s Krishna Agro Industries TIN NO. 23522005203 Case no. 75/2015 (VAT)	<u>2014-15</u> Jan 2017	<u>Dec 2017</u> Jan 2018	Tractor Accessories/ 15,16,296	<u>13%</u> 5%	1,21,304	The AA levied tax on said material @ 5% while it was taxable @ 13%.	The AA stated that action would be taken after verification.
					Tractor Trolley, Cultivator etc./21,11,500	<u>5%</u> 0%	1,05,575	The AA did not levy tax on sale of said materials.	
26	284/ 2017- 18	<u>DCCT TAW</u> <u>Gwalior</u> M/S Krishna Industrial Sales TIN No. 23199026408 Case no. Deemed Scheme	<u>2014-15</u> Jan 2017	<u>Nov 2017</u> Dec 2017	Paints, Hardware etc./ 7,53,719	<u>13%</u> 5%	60,254 Pen. 1,80,762 2,41,016	The AA levied tax by including sale of goods taxable @ 13% into sale of goods taxable @ 5%.	The AA stated that action would be taken after verification.
27	346/ 2017- 18	<u>CTO Cir-14 Indore</u> M/S Inven Pharmaceuticals Pvt	<u>2014-15</u> Dec 2016	<u>Dec 2017</u> Jan 2018	P. P. Scrap/ 33,74,067	<u>13%</u> 5%	2,69,925	The AA levied tax @5% on said material while it was taxable	The AA stated that action would be taken after verification.

		Ltd TIN No. 23331401046 Case no. 137/2015 (VAT)						@ 13% under entry II/IV/1.	
28	353/ 2017- 18	CTO Cir-14 Indore M/s Angel Infratech Pvt Ltd TIN No. 23269036295 Case No. 1969/2015 (VAT)	2014-15 July 2016	Dec 2017 Jan 2018	Plot and Flat / 21,08,874	13% 5%	1,68,710	The AA levied tax @5% on said material while it took ITR @ 13%.	The AA stated that action would be taken after verification.
29	304/ 2017- 18	CTO Cir-Guna M/s J. B. Industries TIN No. 23835005776 Case No. 648882 (VAT)	2014-15 Jan 2017	Nov 2017 Jan 2018	Dhaniya Dall/ 67,61,134	13% 5%	5,40,890	The AA levied tax @ 5% on said material while it was taxable @ 13%.	The AA stated that action would be taken after verification.
30	306/ 2017- 18	CTO Cir-Guna M/s J. B. Industries TIN No. 23835005776 Case No. 648882 (VAT)	2014-15 Jan 2017	Nov 2017 Jan 2018	Interstate sale of Dhana Dall/ 38,05,908	13% 5%	3,04,472	The AA levied tax @ 5% on interstate sale of said material while it was taxable @ 13%.	The AA stated that action would be taken after verification.
31	309/ 2017- 18	CTO Cir-Guna M/s Mangal Filling Station TIN No. 23319068688 Case no. 648552 (VAT)	2014-15 Dec 2016	Dec 2017 Jan 2018	Petrol/ 38,63,456	31% 27%	1,54,538	The AA levied tax @ 27% and @ 23% on Petrol and Diesel instead of @ 31% and @ 27% respectively by inclusion of sale value taxable @ 31% and @ 27% in sale @ 27% and @ 23% respectively.	The AA stated that action would be taken after verification.
					Diesel/ 80,90,809	27% 23%	3,23,632		
32	327/ 2017- 18	ACCT Div-2 Gwalior M/s Nathulal Sodani TIN No. 23475001512	2014-15 Dec 2016	Nov 2017 Jan 2018	Diesel/ 21,80,667	27% 23%	87,226 Penalty 2,61,678 3,48,904	The AA levied tax @ 23% on Diesel instead of @ 27% by including sale of Diesel taxable @ 27% in sale value taxable	The AA stated that action would be taken after verification and penalty should be liable after verification.

		Case no. 611662 (VAT)						@ 23%.	
33	328/ 2017- 18	<u>ACCT Div-2</u> <u>Gwalior</u> M/s Kisan Services TIN NO. 23305002527 Case no. 10300005711455 (VAT)	<u>2014-15</u> Dec 2016	<u>Nov 2017</u> Jan 2018	Petrol/ 15,17,526	<u>31%</u> <u>27%</u>	60,701 Penalty 1,82,103 2,42,804	The AA levied tax @ 27% on Petrol instead of @ 31% by including sale of Petrol taxable @ 27% in sale value taxable @ 31%.	The AA stated that action would be taken after verification and penalty should be liable after verification.
34	364/ 2017- 18	<u>CTO Cir-Dhar</u> M/S Abhay Tractors TIN No. 23659027914 Case no. 291070 (VAT)	<u>2013-14</u> Dec 2014	<u>Jan 2018</u> Feb 2018	Tractor Accessories/ 17,037	<u>13%</u> <u>5%</u>	1,363 Penalty 4,089 5,452	The AA levied tax on said material by including some amount @ 5 % and did not levy tax on rest amount while said material was taxable @ 13%.	The AA stated that action would be taken after verification.
					Tractor Accessories/ 6,82,034	<u>13%</u> <u>0%</u>	88,664 Penalty 2,65,992 3,54,656		
35	366/ 2017- 18	<u>CTO Cir-Dhar</u> M/s Gulmarg Battery TIN No. 234317039225 Case No. 526083 (VAT)	<u>2013-14</u> Nov 2015	<u>Jan 2018</u> Feb 2018	Battery and Inverter / 6,12,468	<u>13%</u> <u>5%</u>	48,997 Penalty 1,46,991 1,95,988	The AA levied tax @ 5% on said material while it was taxable @ 13% under entry II/IV/1.	The AA stated that action would be taken after verification.
36	370/ 2017- 18	<u>CTO Cir-Dhar</u> M/s Gupta Traders TIN No. 23631601865 Case No. 297062 (VAT)	<u>2012-13</u> Dec 2014	<u>Jan 2018</u> Feb 2018	Cement and Hardware / 6,05,623	<u>13%</u> <u>5%</u>	48,450	The AA levied tax @ 5% on said material while it was taxable @ 13%.	The AA stated that action would be taken after verification.
37	371/ 2017- 18	<u>CTO Cir-Dhar</u> M/s Pawan Udyog TIN No. 23841604805 Case No. 526083 (VAT)	<u>2012-13</u> Jan 2015	<u>Jan 2018</u> Feb 2018	Plant & Machinery / 1,05,000	<u>13%</u> <u>0%</u>	13,650 Penalty 40,950 54,600	The AA did not levy tax on sale of said materials.	The AA stated that action would be taken after verification.

38	372/ 2017- 18	<u>CTO Cir-Dhar</u> M/s Shri Agencies TIN No. 23091702169 Case No. 295794 (VAT)	<u>2012-13</u> Dec 2014	<u>Jan 2018</u> Feb 2017	Icecream, Kulfi, Ice Candy etc./ 20,92,100	<u>13%</u> 5%	1,67,368	The AA levied tax @ 5% on said material while it was taxable @ 13% under entry II/IV/1.	The AA stated that action would be taken after verification.
39	285/ 2017- 18	<u>DCCT Chhindawara</u> M/s Hindustan Petroleum TIN No. 23356700242 Case no. 599418 (VAT)	<u>2014-15</u> Jan 2017	<u>Jan 2018</u> Feb 2017	Diesel/ 2,26,95,917	<u>27%</u> 23%	9,07,836	The AA levied tax @ 27% and @ 23% on Petrol and Diesel instead of @ 31% and @ 27% respectively by inclusion of sale value taxable @ 31% and @ 27% in sale @ 27% and @ 23% respectively.	The AA stated that tax levied on by calculating opening balance, closing balance, purchase and sale accordingly and objection is hypothetical. Reply of AA was not acceptable as AA applied less rate of tax on sale of diesel/petrol in assessment order.
					Petrol/ 1,11,45,683	<u>31%</u> 27%	4,45,827		
40	14/ 2017- 18	<u>ACCT Cir-Morena</u> M/s Pushti Construction Pvt Ltd TIN No. 23289024459 Case no. 519916 (VAT)	<u>2013-14</u> Jan 2016	<u>May 2017</u> Jun 2017	Flat & Shop/ 48,75,519	<u>13%</u> 5%	3,90,041 Penalty 11,70,123 15,60,164	The AA levied tax @ 5% on said material under section 9B while it was taxable @ 13% under section 9.	The AA stated that action would be taken after verification.
41	425/ 2017- 18	<u>ACCT Sagar</u> M/s Balkrishna Prem Narayan TIN No. 23287700205 Case No. 643640 (VAT)	<u>2014-15</u> Jan 2017	<u>Mar 2018</u> Apr 2018	Tractor Accessories/ 6,77,253	<u>13%</u> 5%	54,180 Pen. 1,62,540 2,16,720	The AA levied tax @ 5% on said material while it was taxable @ 13%.	The AA stated that the dealer did not sell parts exclusively. So it would be taxable @ 5% under section II/II/90. Reply of AA was not acceptable as it was taxable at 13% as per order of Appellate Board.
42	418/ 2017- 18	<u>CTO Shahdol</u> M/s Suraj Kumar Radha Krishna TIN No. 23597205771 Case No. 696122 (VAT)	<u>2014-15</u> Dec 2016	<u>Apr 2018</u> May 2018	Tractor Accessories / 8,98,623	<u>13%</u> 5%	71,889 Pen. 2,15,667 2,87,556	The AA levied tax @ 5% on said material while it was taxable @ 13% according to commercial tax commissioner order 214(25) 57 J 253 dated 05 March 2014.	The AA stated that action would be taken after verification.

43	<u>135</u> 2017- 18	<u>CTO Cir-Balaghat</u> M/s Property Guru TIN-23339051808 Case No.765062 (VAT)	<u>2014-15</u> Jan 2017	<u>Sep 2017</u> Oct 2017	Contract Work/ 58,71,304	<u>13%</u> 5%	3,90,895 Penalty 11,72,685 1,56,380	The AA included sale @ 13% in sale @ 5% and also calculated TTO @ 5% greater than Original TTO. This amount of short levy of tax is determined by deducting excess tax value @ 5% amounting ₹ 78,809.	The AA stated that action would be taken after verification.	
Total							Tax Penalty Total	1,32,18,871 1,73,15,759 3,05,34,630		

Appendix VII

(Referred to in paragraph 3.10)

Short levy of tax/grant of irregular concession under Central Sales Tax Act

(Amount in ₹)

Sl. No	PDP No./ Year	Name of the Auditee Unit/Dealer	Assessment Period/ Month of assessment	Month of Audit/ Month of Issue of IR	Declaration amount as per C Form	C-form issued to other party Amount as per Tin Axis	Leviable tax as per applicable Rate (%) of objected C form Amount	Amount of levy of tax and Penalty	Audit observation/Reply of the Department
1	<u>120</u> 2017-18	CTO Cir-2 Satna M/s Dhruv Bidi Works Tin 23729006373 Case No. 274/2015 (CST)	2014-15/ -	Aug 2017 Sep 2017	3,13,45,564	0	25% of 3,13,45,564	78,36,391	The AA allowed deduction of gross interstate sale on C-form without annexing any C-form with the case. The AA stated that action would be taken after verification.
2	<u>34</u> 2017-18	ACCT Div-1 Indore M/s Century Automobile Tin 23561401550 Case no. 156/2015 (CST)	2014-15/ Apr 2016	May 2017 June 2017	36,02,386	29,68,981	2% of 6,33,405	12,668 Penalty 38,004 Total 50,672	The AA allowed deduction of E-I and C-form supported interstate sale which also had E-I supported sale in 2013-14. The AA stated that action would be taken after verification.
3	<u>63</u> 2017-18	DCCT Div-2 Gwalior M/s National Fertilizer Ltd Tin 23435002504 Case no. 626545 (CST)	2014-15/ Jan 2017	May 2017 June 2017	24,97,230	0	(5-2) 3% of 24,97,230	74,917	The AA allowed deduction on C-form without signature of authority. The AA stated that objection was only related with signature of authority which would be corrected. Manual C-form can be verified through entry of TINXSYS in Computer system of that State. So correct manual

									C-form from many States are still not verified through TINXSYS and manual C-form is send for verification and related letter is annexed.
4	<u>171</u> , <u>172</u> , <u>173</u> 2017- 18	CTO Cir-3 Gwalior M/s Shah JI Traders Tin 23299108266 Case No. 660826 (CST)	2014-15/ Jan 2017	Sep 2017 Oct 2017	12,59,45,632	8,56,44,289	(13-2) 11% of 95,74,065 (M/s Kashi Traders)	10,53,147	The AA allowed deduction on C-form supported sale of same nature. The AA stated that action would be taken after verification.
							(13-2) 11% of 2,75,79,303 (M/s Vinayak Traders)	30,33,723	The AA allowed Deduction of interstate sale without C-form or unacceptable counter C-form. The AA stated that action would be taken after verification.
							(13-2) 11% of 31,47,975 (M/s Sadguru Traders)	3,46,277	The AA allowed deduction of sale without verified C-form TINXSYS. The AA stated that action would be taken after verification.
5	<u>267</u> 2017- 18	CTO Cir-2 Ujjain M/s Susheel Traders Tin 23892702672 Case No. 134/2015 (CST)	2014-15/ Jan 2017	Nov 2017 Dec 2017	45,90,308	40,30,308	(5-2) 3% of 5,60,000	16,800 Penalty 50,400 Total 67,200	The AA allowed interstate sale on C-form without annexing any C-form of Shri Sai Gruh Udhog Ahmedabad. The AA stated that action would be taken after verification.
6	<u>242</u> 2017- 18	DCCT Div-2 Indore M/s Devi Dayal Harikisan Tin 23870501753 Case no. 107/2015 (CST)	2014-15/ Nov 2016	Nov 2017 Dec 2017	1,36,53,273	0	(5-2) 3% of 1,36,53,273	4,09,598	The AA allowed tax @ 2% on the interstate sale of Iron & Steel without C- form. The AA stated that action would be taken after verification.

7	<u>222</u> 2017-18	CTO Cir-1 Bhopal M/s Krishna Trading Company Tin 23839019360 Case no. 397/15 (CST)	2014-15/ Jan 2017	Nov 2017 Dec 2017	29,54,676	4,97,102	5% of 24,57,574	1,22,878	The AA allowed deduction of interstate sale without C-form and E-1 form. The AA stated that action would be taken after verification.
8	<u>431</u> 2017-18	ACCT Cir-Baithan M/s M K Associates Tin 23647300658 Case No. 19/2015 (CST)	2014-15/ Jan 2017	Apr 2018 May 2018	2,39,947	0	(5-2) 3% of 2,39,947	7,714	The AA allowed deduction of interstate sale without C-form and did not levy tax on freight and amount on audited C-form. The AA stated that action would be taken after verification.
					2,82,40,333	0	(5-2) 3% of 2,82,40,333	8,47,210 Penalty 25,41,630 Total 33,88,840	
9	<u>251</u> 2017-18	ACCT Khandawa M/s Sri Ram Trade Link Tin 23602006808 Case No. 96/2015 (CST)	2014-15/ Jan 2017	Dec 2017 Jan 2018	6,24,97,118	3,64,88,684	2% of 2,60,08,434	5,20,169	The AA allowed deduction of sale without E-1 form. The AA stated that action would be taken after verification.
10	<u>240</u> 2017-18	CTO Cir-10 Indore M/s Multiplexer Tin 23951001453 Case No. 22/2014-15 (CST)	2014-15 Jan 2017	Jul 2017 Aug 2017	12,03,345	0	5% of 12,03,345	60,167	The AA allowed incorrect deduction under section 6(2). The AA stated that in C-form sale was mentioned in 19 January 2015 while issued in 31 March 15. Reply of AA was not acceptable as date of sale as per form 'C' was earlier than purchase of material.
Total					27,67,69,812	12,96,29,364	Tax Penalty Total	1,43,41,659 26,30,034 1,69,71,693	

Appendix VIII
(Referred to in paragraph 4.5.6.5)
Statement showing non-submission of periodical returns by lessees

District	No. of leases	Monthly Returns									Yearly Returns								
		2015 - 16			2016 - 17			2017 - 18			2015 - 16			2016 - 17			2017 - 18		
		Due	Submitted	Short-fall	Due	Submitted	Short-fall	Due	Submitted	Short-fall	Due	Submitted	Short-fall	Due	Submitted	Short-fall	Due	Submitted	Short-fall
Rewa	10	-	-	-	120	96	24	120	108	12	-	-	-	10	0	10	10	0	10
Satna	6	-	-	-	72	15	57	72	0	72	-	-	-	6	0	6	6	0	6
Betul	7	84	72	12	84	72	12	84	72	12	7	0	7	7	0	7	7	0	7
Chhindwara	12	139	72	67	144	45	99	144	33	111	12	1	11	12	1	11	12	0	12
Jabalpur	7	84	77	7	84	47	37	84	0	84	7	3	4	7	3	4	7	0	7
Anuppur	33	396	0	396	396	0	396	396	0	396	33	0	33	33	0	33	33	0	33
Dhar	9	-	-	-	108	96	12	108	96	12	0	0	0	9	0	9	9	0	9
Balaghat	72	864	480	384	864	480	384	864	480	384	72	18	54	72	18	54	72	18	54
Damoh	9	96	24	72	108	24	84	108	24	84	8	1	7	9	1	8	9	1	8
Jhabua	8	108	60	48	96	48	48	96	48	48	9	5	4	8	4	4	8	4	4
Total	173	1,771	785	986	2,076	923	1,153	2,076	861	1,215	148	28	120	173	27	146	173	23	150

Summary of Returns

Year	Monthly Returns			Yearly Returns		
	Due	Submitted	Not Submitted	Due	Submitted	Not Submitted
2015-16	1,771	785	986	148	28	120
2016-17	2,076	923	1,153	173	27	146
2017-18	2,076	861	1,215	173	23	150
Total	5,923	2,569	3,354	494	78	416

Appendix IX
(Referred to in paragraph 4.5.11)
Non/Short realisation of Royalty

(₹ in lakh)

Sl. No.	Name of unit	No of cases	Assessment Period	Due royalty	Paid royalty	Balance
1	DMO Rewa	8	2013-14 to 2015-16	2,309.93	1,106.69	1,203.24
2	DMO Satna	2	2016-17 & 2017-18	707.75	667.79	39.96
3	DMO Katni	3	2015-16 & 2016-17	471.61	443.12	28.49
4	DMO Chhindwara	2	2017-18	28.70	14.24	14.46
5	DMO Anuppur	11	2016-17 & 2017-18	2,163.31	2,082.89	80.42
6	DMO Jabalpur	6	2015-16 to 2017-18	34.79	14.49	20.30
7	DMO Balaghat	4	2016-17 & 2017-18	403.22	277.78	125.44
8	DMO Panna	1	2014-15 to 2017-18	2,201.50	2,172.64	28.86
9	DMO Dhar	1	2017-18	10.44	3.60	6.84
Total		38		8,331.25	6,783.24	1,548.01

Appendix X
(Referred to in paragraph 4.5.12)
Non-realisation of Dead Rent on mining leases

(₹ in lakh)

Sl. No.	Name of unit	No of cases	Period	Dead Rent due	Dead Rent paid	Balance
1	DMO Rewa	10	2017 & 2018	1.75	0.00	1.75
2	DMO Satna	12	2017 & 2018	34.76	0.00	34.76
3	DMO Katni	09	2015 to 2018	7.63	0.00	7.63
4	DMO Betul	01	2015 to 2018	2.16	0.00	2.16
5	DMO Chhindwara	51	2015 to 2018	386.72	0.00	386.72
6	DMO Jabalpur	12	2016 to 2018	9.09	0.00	9.09
7	DMO Balaghat	07	2017 & 2018	5.16	0.00	5.16
8	DMO Damoh	09	2018	222.10	0.00	222.10
9	DMO Dhar	05	2014 to 2018	0.92	0.00	0.92
Total		116		670.29	0.00	670.29

Appendix XI
(Referred to in paragraph 4.5.14)
Non/Short realisation of National Mineral Exploration Trust (NMET) Fund

(₹ in lakh)

Sl. No	Name of unit	No. of cases	Year for which NMET payable	Royalty Paid	NMET payable (@ 2% of royalty paid)	NMET paid	Balance NMET
1	DMO Rewa	8	2017-18	1,072.85	21.46	15.54	5.92
2	DMO Satna	6	2015-16 to 2017-18	18,509.65	370.19	294.99	75.20
3	DMO Katni	2	2015-16 to 2016-17	278.55	5.57	2.20	3.37
4	DMO Betul	6	2015-16	4,944.53	98.89	6.43	92.46
5	DMO Anuppur	23	2015-16 to 2017-18	86,576.40	1,731.53	1,672.86	58.67
6	DMO Jabalpur	11	2015-16 to 2017-18	1,884.53	37.69	0.06	37.63
7	DMO Balaghat	33	2015-16 to 2017-18	16,604.64	332.09	280.45	51.64
8	DMO Jhabua	1	2017-18	5.32	0.11	0.00	0.11
Total		90		1,29,876.47	2,597.53	2,272.53	325.00

Appendix XII
(Referred to in paragraph 4.5.15)
Non/Short realisation of Rural Infrastructure and Road Development Tax

(₹ in lakh)

Sl. No.	Name of unit	No of cases	Area of lease (in hectare)	Year for which tax payable	Payable amount	Paid amount	Balance
1	DMO Rewa	10	87.14	2017-18	3.49	0	3.49
2	DMO Satna	07	1,107.12	2017-18	44.28	0	44.28
3	DMO Katni	09	964.95	2014-15 to 2017-18	44.45	0	44.45
4	DMO Betul	01	8.93	2015-16 to 2017-18	1.07	0	1.07
5	DMO Chhindwara	51	9,336.10	2016-17 to 2017-18	375.02	0	375.02
6	DMO Jabalpur	10	91.72	2015-16 to 2017-18	11.01	0	11.01
7	DMO Balaghat	06	78.54	2016-17 to 2017-18	4.76	0	4.76
8.	DMO Damoh	07	89.14	2017-18	3.57	0	3.57
9.	DMO Dhar	03	13.30	2017-18	0.53	0	0.53
10.	DMO Panna	01	113.33	1/2018 to 3/2018	36.94	0	36.94
11	DMO Jhabua	04	22.27	2015-16 to 2017-18	2.67	0.11	2.56
Total		109	11,912.54		527.79	0.11	527.68

Appendix XIII

(Referred to in paragraph 4.5.16)

Non-realisation of Stamp Duty and Registration Fees due to non-execution of supplementary agreement of mining leases

(₹ in lakh)

Sl. No	Name of unit	Name of lessee	Agreement period	Name of minerals and rate of royalty	Production as per revised mining plan/EC	Total amount on which Stamp Duty payable	Stamp Duty / Registration Fees			
							Leviable (0.75 %/ 75%)	Levied	Short levied	Total amount recoverable
1	DMO Katni	M/s Steel Authority of India Ltd., Kuteshwar	10 June 2001 to 09 June 2021	Limestone	14,20,000 MT per year x ₹ 80 x 5 years = 56,80,00,000	5,680.00	<u>42.60</u> 31.95	0	<u>42.60</u> 31.95	74.55
2	DMO Jabalpur	M/s Anand Mining Corportaion Village Agaria	08 Feb 1980 to 07 Feb 2030	Iron ore	1,02,76,082 MT (reserve) x ₹ 95 = 97,62,27,790	9,762.28	<u>73.21</u> 54.91	<u>6.15</u> 4.61	<u>67.06</u> 50.30	117.36
3	DMO Satna	M/s KJS Cement Ltd. 45.888 hec.	26 Oct 1991 to 25 Oct 2031	Limestone	4,57,801 MT per year x ₹ 80 x 16 years = 58,59,85,280	5,859.85	<u>43.95</u> 32.96	0	<u>43.95</u> 32.96	76.91
Total		3 cases					279.58	10.76	268.82	268.82

Appendix XIV

(Referred to in paragraph 4.5.16)

Short levy of Stamp Duty and Registration Fees due to incorrect application of Average Sale Price

(₹ in lakh)

Sl. No	Name of unit	Name of lessee	Agreement period	Name of minerals and rate of royalty	Royalty as per IBM rate	Royalty as per calculation of Dept.	Stamp Duty / Registration Fees			
							Leviable (0.75%/75%)	Levied	Short levied	Total amount recoverable
1	DMO Chhindwara	M/s Krishna Ping Alloy Ltd.	16 May 2016 to 15 May 2046 (30 years)	Manganese 5% of sale price	84,000 x 518 x 30 years = 1,30,53,60,000	84,000 x 296 x 30 years = 74,59,20,000	<u>97.90</u> 73.43	<u>55.94</u> 41.96	<u>41.95</u> 31.47	73.43
Total		01 case					171.33	97.90	73.43	73.43

Appendix XV
(Referred to in paragraph 4.5.16)
Short levy of Stamp Duty and Registration Fees due to incorrect determination of royalty

(₹ in lakh)

Sl. No	Name of unit	Name of lessee	Agreement period	Name of minerals and rate of royalty	Royalty as per Agreement	Actual Royalty as per production of mining plan	Stamp Duty / Registration Fees			
							Leviable (0.75%/75%)	Levied	Short levied	Total amount recoverable
1	DMO, Jabalpur	Ms Hukumchand Stone Mining Co. 16.188 Hec	21 Mar 1985 to 20 Mar 2035	Stone, Bauxite, Laterite etc.	1,72,62,540 (8,63,127 x 20)	63,20,99,040 (3,16,04,952 x 20)	<u>47.40</u> 35.55	<u>1.42</u> 0.97	<u>45.98</u> 34.58	80.56
		Ms Subhash Agarwal 12.27 Hec	19 Mar 1997 to 18 Mar 2047	Iron Ore, Limestone, Manganese	18,08,08,260 (60,26,942 x 30)	24,50,72,910 (81,69,097 x 30)	<u>18.38</u> 13.79	<u>13.90</u> 10.17	<u>4.48</u> 3.62	8.10
Total		02 cases					115.12	26.46	88.66	88.66

Appendix XVI
(Referred to in paragraph 4.6)
Rural infrastructure and road development tax and penalty not realised

(₹ in lakh)

Sl. No.	Name of unit & period of audit	Total No. of cases	No. of cases test checked	No. of cases objected	Tax payable	Penalty	Amount paid	Balance amount
1	DMO Chhindwara 04/16 to 03/17	70	46	3	79.85	239.55	0.00	319.40
2	DMO Shahdol 04/16 to 03/17	20	5	5	20.63	61.89	0.00	82.52
3	DMO Damoh 04/16 to 03/17	10	8	4	2.86	8.58	0.00	11.44
4	DMO Satna 04/16 to 03/17	63	63	3	4.95	14.85	0.00	19.80
Total		163	122	15	108.29	324.87	0.0	433.16

Appendix XVII
(Referred to in paragraph 4.7)
Contract Money on trade quarries was not realised/short realised

(₹ in lakh)

Sl. No.	Name of unit & period of audit	Total No. of cases	No. of cases test checked	No. of cases objected	Range of delays (in days)	Payable amount	Amount paid	Balance amount
1	DMO Anuppur 04/16 to 03/17	9	9	1	52-143	6.75	5.00	1.75
2	DMO Guna 04/15 to 03/17	4	4	1	218-226	10.50	3.50	7.00
3	DMO Narsinghpur 04/16 to 03/17	5	5	2	88-211	300.21	86.00	214.21
4	DMO Indore 04/15 to 03/17	4	4	2	0	4.53	0.00	4.53
Total		22	22	6		321.99	94.50	227.49

Appendix XVIII
(Referred to in paragraph 4.8)
Dead Rent of quarry lease and mining lease not realised/short realised

(₹ in lakh)

Sl. No.	Name of unit & period of audit	Total No. of cases	No. of cases test checked	No. of cases objected	Payable amount	Amount paid	Balance amount
1	DMO Sehore 04/16 to 03/17	93	35	7	6.80	0.00	6.80
2	DMO Ujjain 04/16 to 03/17	128	65	13	12.60	0.00	12.60
3	DMO Hoshangabad 04/15 to 03/17	18	13	3	2.10	0.00	2.10
4	DMO Chhindwara 04/16 to 03/17	100	60	16	8.70	0.00	8.70
5	DMO Khandwa 04/15 to 03/17	54	35	7	8.00	0.00	8.00
6	DMO Bhind 04/14 to 03/17	48	32	9	13.39	4.90	8.49
7	DMO Seoni 04/16 to 03/17	87	75	4	4.00	0.00	4.00
8	DMO Anuppur 04/16 to 03/17	40	35	6	5.20	0.00	5.20
9	DMO Tikamgarh 04/16 to 03/17	176	80	5	6.00	0.00	6.00
10	DMO Khargone 04/15 to 03/17	90	42	13	16.80	0.00	16.80
11	DMO Sidhi 04/16 to 03/17	57	32	11	9.70	0.00	9.70
		8	8	2*	2.98	0.00	2.98
12	DMO Barwani 04/13 to 03/17	61	61	4	4.30	0.00	4.30
13	DMO Guna 04/15 to 03/17	29	29	10	11.50	0.00	11.50

14	DMO Sagar 04/16 to 03/17	204	115	14	11.20	0.00	11.20
15	DMO Panna 04/16 to 03/17	62	45	4	2.48	0.00	2.48
16	DMO Damoh 04/16 to 03/17	9	9	5	1.75	0.00	1.75
17	DMO Narsinghpur 04/16 to 03/17	21	21	7	4.00	0.00	4.00
		4	4	1*	10.00	0.00	10.00
18	DMO Indore 04/15 to 03/17	196	120	4	5.00	0.00	5.00
19	DMO Rewa 04/16 to 03/17	135	75	4	2.80	0.00	2.80
20	DMO Satna 04/16 to 03/17	82	40	8	6.80	0.00	6.80
Total		1,702	1,031	157	156.10	4.90	151.20

* Out of total 157 objected cases, two cases in DMO Siddhi and one case in DMO Narsinghpur were related to mining lease.

Appendix XIX*(Referred to in paragraph 4.9)***Stamp Duty and Registration Fees not realised due to non-execution of supplementary deed for extended period of mining leases****(₹ in lakh)**

Sl. No.	Name of unit & period of audit	Total No. of cases	No. of cases test checked	No. of cases objected	Leviable Stamp Duty Registration Fee	Levied Stamp Duty Registration Fee	Balance Stamp Duty Registration Fee	Total
1	DMO Rewa 04/16 to 03/17	20	20	6	<u>13.01</u> 9.76	0.00	<u>13.01</u> 9.76	22.77
2	DMO Satna 04/16 to 03/17	7	7	7	<u>44.84</u> 33.63	0.00	<u>44.84</u> 33.63	78.47
Total		27	27	13	<u>57.85</u> 43.39	0.00	<u>57.85</u> 43.39	101.24

Appendix XX*(Referred to in paragraph 4.10)***Royalty on mining lease was not realised/short realised****(₹ in lakh)**

Sl. No.	Name of unit & period of audit	Total No. of cases	No. of cases test checked	No. of cases objected	Payable royalty	Paid royalty	Balance royalty
1	DMO Narsinghpur 04/16 to 03/17	12	4	2	28.99	18.35	10.64
2	DMO Dhar 04/16 to 03/17	22	9	3	36.11	19.39	16.72
3	DMO Sagar 04/16 to 03/17	5	1	1	7.75	0	7.75
4	DMO Rewa 04/16 to 03/17	46	23	2	18.89	11.65	7.24
5	DMO Katni 04/16 to 03/17	99	45	1	112.58	62.30	50.28
Total		184	82	9	204.32	111.69	92.63

Appendix XXI

(Referred to in paragraph 4.11.1)

Interest on belated payment of contract money on trade quarries not/short realised

(₹ in lakh)

S. No.	Name of unit & period of audit	Total No. of cases	No. of cases test checked	No. of cases objected	Delayed amount	Days of delayed payment	Payable amount	Amount paid	Balance amount
1	DMO Anuppur 04/16 to 03/17	9	9	2	7.50	50-195	0.67	0.26	0.41
2	DMO Narsinghpur 04/16 to 03/17	5	5	3	874.58	28-209	55.69	2.96	52.73
Total		14	14	5	882.08		56.36	3.22	53.14

Appendix XXII
(Referred to in paragraph 4.11.2)
Interest on belated payments of dead rent (QL) not realised/short realised
(₹ in lakh)

S. No.	Name of unit & period of audit	Total No. of cases	No. of cases test checked	No. of cases objected	Amount of dead rent	Period of delay	Payable amount	Amount paid	Balance amount
1	DMO Hoshangabad 04/15 to 03/17	18	13	2	1.30	231-280	0.21	0.00	0.21
2	DMO Chhindwara 04/16 to 03/17	100	60	4	1.90	48-310	0.31	0.00	0.31
3	DMO Bhind 04/14 to 03/17	48	32	11	6.80	19-533	2.23	0.00	2.23
4	DMO Seoni 04/16 to 03/17	87	75	4	2.80	47-313	0.28	0.00	0.28
5	DMO Anuppur 04/16 to 03/17	40	35	2	2.00	135-341	0.29	0.00	0.29
6	DMO Tikamgarh 04/16 to 03/17	176	80	3	4.00	57-183	0.29	0.00	0.29
7	DMO Khargone 04/15 to 03/17	90	42	1	0.80	325	0.17	0.00	0.17
8	DMO Barwani 04/15 to 03/17	61	61	6	5.45	28-598	0.50	0.00	0.50
9	DMO Guna 04/15 to 03/17	29	29	2	4.80	69-306	0.53	0.00	0.53
10	DMO Sagar 04/16 to 03/17	115	115	14	18.85	40-343	1.68	0.00	1.68
11	DMO Bhopal 04/16 to 03/17	180	62	13	22.81	41-475	3.55	0.00	3.55
12	DMO Indore 04/15 to 03/17	196	120	5	7.30	54-342	0.82	0.00	0.82
Total		1,140	724	67	78.81		10.86	0.00	10.86

Appendix XXIII
(Referred to in paragraph 5.6)
Delay in disposal of cases referred by Sub-Registrars (SRs)

(₹ in lakh)

Sl. No.	Name of unit & period of audit	Total no. of Cases	No. of cases observed	No. of cases objected	SD& RF leviabale	SD & RF levied	Difference	Range of delay in Months
1	SR Chhindwara 04/16 to 03/17	15	15	14	7.65	0	7.65	02 to 13
2	SR Amarwara (Chhindwara) 04/11 to 03/17	113	70	43	51.30	0	51.30	23 to 73
3	SR Ashoknagar 04/14 to 03/17	18	18	18	10.05	0	10.05	23 to 104
4	SR Harda 04/15 to 03/17	42	42	25	13.70	0	13.70	03 to 18
5	SR Banda (Sagar) 04/11 to 03/17	7	7	7	0.70	0	0.70	04 to 18
6	SR Khandwa 04/15 to 03/17	111	111	83	31.44	0	31.44	05 to 27
7	SR Bhopal I 04/14 to 03/17	97	97	97	138.74	0	138.74	09 to 13
8	SR Betul 04/14 to 03/17	11	11	5	4.51	0	4.51	10 to 16
9	SR Luvkush Nagar (Chhatarpur) 04/12 to 03/17	15	15	15	39.30	0	39.30	38 to 62
10	SR Jaora (Ratlam) 04/15 to 03/17	12	12	12	26.36	0	26.36	04 to 11
11	SR Seoni 08/15 to 03/17	29	29	9	9.59	0	9.59	09 to 14
Total		470	427	328	333.34	0	333.34	

Registration fee has not been included in Sl. No. 2, 3 and 6.

Appendix XXIV
(Referred to in paragraph 5.7)
Short realisation of Stamp Duty and Registration Fees on mining lease

(Amount in ₹)

Sl. No.	Name of unit & period of audit	Total no. of cases	No. of cases observed	No. of cases objected	Leviable Stamp Duty Registration Fees	Levied Stamp Duty Registration Fees	Difference Stamp Duty Registration Fees	Total
1	DMO Seoni 04/16 to 03/17	2	2	2	17,71,000 1,28,250	15,000 11,250	1,56,000 1,17,000	2,73,000
2	DMO Sidhi 04/16 to 03/17	4	4	4	1,44,00,000 1,08,00,000	5,63,199 4,22,401	1,38,36,801 1,03,77,599	2,42,14,400
3	DMO Guna 04/15 to 03/17	29	29	4	2,38,025 1,78,519	87,893 65,921	1,50,132 1,12,598	2,62,730
4	DMO Panna 04/16 to 03/17	62	45	4	6,25,710 4,69,283	2,36,007 1,81,006	3,89,703 2,88,277	6,77,980
5	DMO Narsinghpur 04/16 to 03/17	21	21	1	64,125 48,094	3,000 2,250	61,125 45,844	1,06,969
Total		118	101	15	1,54,98,860 1,16,24,146	9,05,099 6,82,828	1,45,93,761 1,09,41,318	2,55,35,079

Appendix XXV

(Referred to in paragraph 5.8)

Short realization of Stamp Duty and Registration Fees on lease deed

(Amount in ₹)

Sl. No.	Name of unit & period of audit	Total no of Case	Cases test checked	No. of cases objected	<u>Registered Market Value</u> Market Value as per Guidelines	<u>Leviable Stamp Duty Registration Fees</u>	<u>Levied Stamp Duty Registration Fees</u>	<u>Difference Stamp Duty Registration Fees</u>	Total
1	SR Chhindwara 04/16 to 03/17	6,102	18	1	<u>1,26,45,798</u> 34,60,86,480	<u>26,60,540</u> 19,46,736	<u>6,22,688</u> 4,55,625	<u>20,37,852</u> 14,91,111	35,28,963
2	SR Narsinghpur 04/14 to 03/17	7,097	19	2	<u>35,36,02,267</u> 35,78,11,750	<u>26,83,588</u> 20,12,691	<u>26,52,017</u> 19,90,014	<u>31,571</u> 22,677	54,248
Total		13,199	37	3	<u>36,62,48,065</u> 70,38,98,230	<u>53,44,128</u> 39,59,427	<u>32,74,705</u> 24,45,639	<u>20,69,423</u> 15,13,788	35,83,211

Appendix XXVI
(Referred to in paragraph 6.6)
Under-assessment of diversion rent and premium and non-imposition of penalty

(Amount in ₹)

Sl. No.	Name of unit	Period of audit	No. of cases checked	No. of cases objected	Leviable Diversion Rent/ Leviable Premium	Levied Diversion Rent/ Levied Premium	Short levy Diversion Rent	Short levy Premium	Penalty	Total
1	Tahsildar Alot (Ratlam)	10/15 to 09/16	12	02	<u>14,688</u> 73,440	<u>9,888</u> 49,440	4,800	24,000	0	28,800
2	Tahsildar Ashta (Sehore)	10/15 to 09/16	07	01	<u>37,746</u> 1,88,730	<u>13,637</u> 68,184	24,109	1,20,546	0	1,44,655
			21	07	<u>6,66,827</u> 0	<u>0</u> 0	6,66,827	0	0	6,66,827
3	Tahsildar Harda (Harda)	10/15 to 09/16	08	02	<u>1,20,980</u> 6,04,900	<u>29,560</u> 1,47,802	91,420	4,57,098	0	5,48,518
					<u>23,618</u> 1,18,091	<u>21,412</u> 1,07,061	2,206	11,030	0	13,236
		04/16 to 03/17	03	03	<u>42,733</u> 2,13,661	<u>0</u> 0	42,733	2,13,661	0	2,56,394
4	Tahsildar Ichhawar (Sehore)	10/15 to 09/16	40	01	<u>24,697</u> 1,23,485	<u>17,264</u> 86,320	7,433	37,165	0	44,598
5	Tahsildar Pushprajgarh (Anuppur)	10/15 to 09/16	05	05	<u>13,240</u> 66,200	<u>492</u> 2,452	12,748	63,748	0	76,496
6	Tahsildar Gadarwara (Narsinghpur)	10/15 to 09/16	360	34	<u>4,86,548</u> 24,37,301	<u>1,19,801</u> 5,98,998	3,66,747	18,38,303	39,940	22,44,990
7	Tahsildar Mandla (Mandla)	10/15 to 09/16	10	10	<u>85,869</u> 4,29,344	<u>33,628</u> 1,68,140	52,241	2,61,204	1,16,000	4,29,445
8	Tahsildar Alirajpur (Alirajpur)	10/15 to 09/17	01	01	<u>47,040</u> 2,35,207	<u>46,176</u> 2,30,880	864	4,327	0	7,787
			184	08	<u>21,861</u> 1,09,310	<u>10,932</u> 54,754	10,929	54,556	65,556	1,31,041

9	Tahsildar Moman Badodiya (Shajapur)	10/16 to 09/17	01	01	<u>7,846</u> 39,230	<u>4,246</u> 21,230	3,600	18,000	1,800	23,400
10	Tahsildar Dewas (Dewas)	10/15 to 09/16	01	01	<u>50,790</u> 2,52,450	<u>25,245</u> 2,25,450	25,545	0	0	38,168
11	Collector (Diversion) Damoh	10/15 to 03/17	25	06	<u>16,479</u> 82,295	<u>984</u> 4,920	15,495	77,375	7,748	1,00,618
12	Collector (Diversion) Ratlam	10/15 to 09/16	05	05	<u>2,74,872</u> 13,74,376	<u>1,33,296</u> 6,66,472	1,41,576	7,07,904	0	8,49,480
13	Collector (Diversion) Dindori	10/14 to 09/16	449	40	<u>2,51,475</u> 12,57,390	<u>1,28,960</u> 6,45,335	1,22,515	6,12,055	13,13,218	20,47,788
14	Tahsildar Kasrawad (Khargone)	10/16 to 09/17	72	17	<u>4,21,287</u> 18,49,757	<u>2,08,758</u> 10,36,505	2,12,529	8,13,252	6,62,670	16,88,451
15	Tahsildar Malhargarh (Mandsaur)	10/16 to 09/17	355	16	<u>53,430</u> 2,78,071	<u>29,805</u> 1,48,856	23,625	1,29,215	1,82,046	3,34,886
16	Collector (Diversion) Vidisha	10/12 to 09/16	09	09	<u>95,060</u> 4,75,305	<u>73,415</u> 3,67,977	21,645	1,07,328	3,93,134	5,22,107
17	Collector (Diversion) Anuppur	10/16 to 09/17	06	06	<u>15,938</u> 79,694	<u>1,803</u> 9,045	14,135	70,649	0	84,784
18	Collector (Diversion) Umari	10/16 to 09/17	02	02	<u>65,434</u> 3,27,170	<u>3,810</u> 19,000	61,624	3,08,170	0	3,69,794
19	Tahsildar Jawad (Neemuch)	10/09 to 09/16	20	20	<u>0</u> 0	<u>0</u> 0	0	0	10,23,503	10,23,503
Total			1,596	197	<u>28,38,458</u> 1,06,15,407	<u>9,13,112</u> 46,85,821	19,25,346	59,29,586	38,05,615	1,16,60,547

Appendix XXVII
(Referred to in paragraph 6.7)
Penalty for unauthorised possession of land not recovered

					(₹ in lakh)
Sl. No.	Name of unit	Period of Audit	Number of cases observed	Number of cases objected	Penalty Imposed
1	Tahsildar Gwalior	10/15 to 09/16	24	09	18.60
2	Tahsildar Baldevgarh (Tikamgarh)	10/14 to 09/16	102	101	9.04
3	Tahsildar Gaurihar (Chhatarpur)	10/09 to 09/16	150	70	2.55
4	Tahsildar Suwasara (Mandsaur)	10/14 to 09/16	475	388	4.81
5	Tahsildar Pushprajgarh (Anuppur)	10/07 to 09/16	394	394	49.06
Total			1,145	962	84.06

Appendix XXVIII
(Referred to in paragraph 7.7)
Incorrect levy of tax on private service vehicles at the rate of Educational Buses

(₹ in lakh)

Sl. No.	Name of unit	Period of Audit	HM No./Date	No. of Vehicles Scrutinised	No. of Vehicles Objected	Tax	Penalty	Amount
1	DTO Bhind	04/14 to 03/17	46/16.05.17	105	49	75.28	62.79	138.07
2	DTO Shivpuri	04/16 to 03/17	47/31.05.17	105	15	5.88	2.17	8.05
3	RTO Sagar	04/16 to 03/17	54/22.01.18	334	143	64.33	41.74	106.07
4	DTO Betul	04/16 to 03/17	54/04.12.17	47	1	0.18	0.11	0.29
Total				591	208	145.67	106.81	252.48