

ANNEXURE

ANNEXURE-I

(Refer: Paragraph 2.2.7.4)

Issuance of Notifications without approval of Finance Department

Sl. No.	Notification no. and date	Gist of Notification	Revenue implications worked out by the Department
1.	S.O. 30 dated 01.04.2006	Schedule-I, II and III of the BVAT Act was substituted.	Loss of ₹120 crore.
2.	S.O. 32 dated 01.04.2006	Entry tax was levied on food-grains at the rate of 4 <i>per cent</i> .	No revenue impact was worked out by the Department while sending the proposal to the Council.
3.	S.O. 90 dated 01.07.2006	One item of schedule-I and 6 Items of schedule-III were amended.	
4.	S.O. 92 dated 01.07.2006	Entry tax was withdrawn on Atta, Maida, suji etc.	
5.	S.O. 43 dated 04.05.2006	Prescribing point of levy on schedule-IV goods.	
6.	S.O. 45 dated 04.05.2006	Compounding tax on Brick-kilns.	No revenue impact was worked out by the Department while sending the proposal to the Council.
7.	S.O. 47 dated 04.05.2006	Levy of tax on MRP on certain goods.	
8.	S.O. 49 dated 04.05.2006	Rate of tax on High speed Diesel was reduced to 20 <i>per cent</i> .	
9.	S.O. 51 dated 04.05.2006	Levy of surcharge on HSD and LDO at the rate of 10 <i>per cent</i> .	
10.	S.O. 167 dated 12.08.2010	Abolition of notifications issued under section 3A of Entertainment tax Act.	
11.	S.O. 134 dated 12.07.2010	Rate of VAT on Kerosene oil was decreased .	Loss of ₹77 crore.
12.	S.O. 103 dated 14.08.2006	Levy of tax on MRP on certain goods.	Gain of ₹5 crore.
13.	S.O. 105 dated 14.08.2006	Agarbattis, oil cake etc. were made tax free.	-
Total			₹ 192 crore

ANNEXURE-II

(Refer: Paragraph 2.2.12.5-first bullet, fourth row)

Deduction

(Amount in ₹)

Sl. No.	Name of circle	Name of dealer/TIN	Year	Amount of deduction on account of inter state sale not supported by form C/F	Commodity	Rate of tax leviable/Levied (in per cent)	Amount of tax leviable	Amount of tax levied	Non/short levy
1	Bettiah	M/s M.P Chini Industries Ltd. 10260261137	2009-10	3569559 and 1753288	Molasses and Scrap	12.5/2 and 4/2	446195 and 70132	71391 and 35066	374804 and 35066
2	Bhagalpur	M/s Ganpati Traders 10520960083	2009-10	14836620	Edible oil and Kirana	4/2	593465	235306	358159
3	-Do-	M/s Leonard Exports 10524783089	2009-10	8726030	Coal	4/2	349041	174521	174520
4	-Do-	-Do-	2009-10	1279796	-Do-	4/0	51192	Nil	51192
5	Barh	M/s Bharat Wagon & Engg. Co. Ltd. 10020042092	2009-10	99994655	Rail Wagon	4/2	3999786	1999893	1999893
6	Darbhangha	M/s Tirhut Kid Leather 10385120022	2009-10	14473638	Hide and Skin	4/2	578946	289473	289473
7	Muzaffarpur West	M/s Tirhut Dugdh Utpadak Sahkari Sangh Ltd. 10300521084	2009-10	17046107	Ghee and SMP	4/2	353176	176588	176588
					Butter	12.5/2	1027088	164334	862754
8	Danapur	M/s Bhola Ram Steel Pvt. Ltd. 10040203057	2009-10	4782939	Iron and Steel	4/1	191318	47829	143489

9	Patna Special	M/s Johnson & Johnson Ltd. 10010304068	2009-10	43004721	FMCG products	12.5/0	5375590	Nil	5375590
10	-Do-	M/s Gillette India Ltd. 10010189026	2008-09	6620023	-Do-	12.5/0	827503	Nil	827503
			2009-10	2914224	-Do-	12.5/0	364278	Nil	364278
11	-Do-	M/s Procter & Gamble Home Products Ltd. 10010196010	2008-09	2180796	-Do-	12.5/0	272600	Nil	272600
			2009-10	4222174	-Do-	12.5/0	527772	Nil	527772
12	-Do-	ICI India Ltd. 10010117052	2009-10	6298387	Paint	12.5/0	787298	Nil	787298
13	-Do-	M/s Pidilite Industries 10010214149	2009-10	8693519	Adhesive	12.5/0	1086690	Nil	1086690
14	-Do-	M/s Tata Steel Ltd. 10010008018	2009-10	4728619	Iron and Steel	4/2	189145	94572	94573
15	-Do-	M/s Ruchi Soya Industries Ltd. 10010463051	2009-10	22852632	Edible oil	4/0	914105	Nil	914105
16	-Do-	M/s Reliance Industries Ltd. 10010381086	2009-10	2095282	ATF	29/0	607632	Nil	607632
17	-Do-	M/s Bajaj Electrical Ltd. 10010019082	2009-10	2488274	Electrical Goods	12.5/2	311034	49765	261269
18	Patliputra	M/s Mahindra & Mahindra Ltd. 10050022076	2009-10	3861250	Tractor	4/0	154450	Nil	154450
19	-Do-	-Do-	-Do-	2520171	-Do-	4/2	100807	50403	50404
20	-Do-	M/s Reliance Telecom Ltd. 10050157003	2008-09	37625619	Telecom goods	4/0	1505025	Nil	1505025
			2009-10	18216676	-Do-	4/0	728667	Nil	728667
21	-Do-	M/s Nestle India Ltd. 10050123053	2009-10	9390977	Milk product	12.5/0	1173872	Nil	1173872

22	-Do-	M/s Ingram Micro India Pvt. Ltd. 10050498055	2009-10	5901376	Computer	4/2	236055	69004	167051
23	-Do-	-Do-	2009-10	50863747	-Do-	4/0	2034550	Nil	2034550
24	-Do-	M/s Dishnet Wireless Ltd. 10050333058	2009-10	318036493	Telecom Goods	4/0	12721460	Nil	12721460
25	-Do-	M/s Cadbury India Ltd. 10050251093	2008-09	17472736	Chocolate	12.5/0	2184092	Nil	2184092
			2009-10	14965319	-Do-	12.5/0	1870665	Nil	1870665
26	-Do-	M/s Ashoka Leyland Ltd. 10050153026	2009-10	15562266	Motor vehicles	12.5/0	1945283	Nil	1945283
27	-Do-	M/s Unitech Wireless (east) Pvt. Ltd. 10050777059	2009-10	339622842	Telecom goods	4/0	13584914	Nil	13584914
28	-Do-	M/s GTL Infrastructure Ltd. 10050455084	2009-10	25654470	-Do-	4/0	1026179	Nil	1026179
29	-Do-	M/s Reliance Telecom Infrastructure Ltd. 10050415023	2009-10	24581821	-Do-	4/0	983273	Nil	983273
30	-Do-	M/s Tata Tele Service Ltd. 10050254003	2009-10	488002021	-Do-	4/0	19520081	Nil	19520081
31	-Do-	M/s VodaFone Essar Spacetel Ltd. 10050339072	2009-10	432118779	-Do-	4 & 8/0	17762975	Nil	17762975
32	-Do-	M/s Nokia India Pvt. Ltd. 10050394071	2009-10	43762574	Mobile phone	4/0	1750503	Nil	1750503
33	-Do-	M/s IRCTC Ltd. 10050163017	2009-10	141029794	Mineral water	4 & 12.5/0	17566389	Nil	17566389
34	-Do-	M/s Tata Motors Ltd. 10050129067	2009-10	176575002	Motor vehicles	12.5/0	22071875	Nil	22071875
			2009-10	78999107	-Do-	12.5/2	9874888	1579302	8295586

35	-Do-	M/s Whirlpool India Ltd. 10050121016	2009-10	38715346	Consumer durables	12.5/0	4839418	Nil	4839418
36	-Do-	M/s Bosch Ltd. 10050145072	2009-10	28629286	Auto parts	4 & 12.5/0	1603154	Nil	1603154
		-Do-	2009-10	987695	-Do-	4 & 12.5/2	55307	19754	35553
37	-Do-	M/s Philips Electronics India Ltd. 10050266031	2009-10	107611544	Electronic goods	4 & 12.5/2	13174289	2281513	10892776
			2009-10	92471990	-Do-	4 & 12.5/0	11208761	Nil	11208761
38	Purnea	M/s Kali Roller Flour Mills Pvt. Ltd. 10490608007	2009-10	23822000	Food Grain	1/0	238220	Nil	238220
39	-Do-	M/s Venky Re-Rolling Pvt. Ltd. 10490717035	2009-10	5390978	MS-TOR and ROD	4/1	215639	53910	161729
40	Begusarai	M/s Birla Tyre 10364256079	2010-11	3354278	Tyre and Tubes	12.5/0	419285	Nil	419285
41	Katihar	M/s Pawanpurtra Twine Mills (P) Ltd. 10450087033	2009-10	8534654	Jute Twine & Jute Yarn	4/1	341386	85347	256039
Total				2826842094			179815448	7477971	172337477

ANNEXURE - III

(Refer: Paragraph 2.2.13.1 Second bullet)

Suppression of turnover/import value

(Amount in ₹)

Sl. No.	Name of circle	Name of dealer/TIN	Year	Source of information (Dealer/TIN)	Sale/Purchase shown by source dealer	Purchase/Sale shown by receiving dealer	Difference in purchase/Sale	Tax effect	Interest	Penalty	Total
1	Barh	M/s United Spirit Ltd. 10020044032	2009-10	M/s I. Pack 10020996087	4871245	4225209	646036	25841	9303	77523	112667
				M/s Well Pack 10020405066	8892316	1328303	7564013	302561	108922	907683	1319166
2	-Do-	M/s Industrial Packers & Co. 10020060037	2009-10	M/s United Spirit Ltd. 10020044032	13473020	12870311	602709	24108	8679	72324	105111
3	-Do-	M/s Sona Pack & Traders 10021068061	2009-10	M/s United Spirit Ltd. 10020044032	3774341	3640627	133714	5348	1925	16044	23317
4	-Do-	M/s Om Packing 10020779098	2009-10	M/s United Spirit Ltd. 10020044032	6777105	6688378	88727	3549	1278	10647	15474
5	Muzaffarpur West	M/s Harinarayan & Co. 10300704026	2009-10	M/s Mahindra & Mahindra (Jeep Division) 10050023046	463644029	457192609	6451420	806427	290314	2419281	3516022
6	Begusarai	M/s Bharat Agro Agency 10360031069	2009-10	M/s Tafe Motors & Tractors Ltd. 10050327044	5253490	4982330	271160	33895	12456	101685	148036

7	-Do-	M/s Eastern Trading Co. 10360138060	2008-09	M/s L.G Electronics Pvt. Ltd. 10050078045	22584568	6430516	16154052	1995051	1092290	5985153	9072494
8	Patliputra	M/s Whirlpool India Ltd. 10050121016	2009-10	M/s Kumar Distributors 10141041056	55534024	52628496	2905528	363191	125301	1089573	1578065
9	-Do-	M/s TML Distributor Co. Ltd. 10050699082	2009-10	M/s Samrat Automobile Pvt. Ltd. 10082041097	442584996	241026296	201558700	25194837	8692219	75584511	109471567
10	Katihar	M/s Tannu Steel 10452350043	2008-09	M/s Sahayak Bhandar Niyankrak 10450232048	8293908	7270078	1023830	40953	22729	122859	186541
			2009-10		7233566	766871	6466695	258668	97000	776004	1131672
11	-Do-	M/s Bihar Steel 10450199068	2009-10	M/s Sahayak Bhandar Niyankrak 10450232048	2220810	Nil	2220810	88832	35977	266496	391305
12	Purnea	M/s Rohri Motors 10490140079	2009-10	M/s Bajaj Auto ltd. 10050118009	103243075	100770895	2472180	360073	140428	1080219	1580720
13	-Do-	M/s Brajesh Automobile 10490609074	2009-10	M/s Mahindra & Mahindra Ltd. 10050023046	619384903	598156248	21228655	2653582	1034897	7960746	11649225
Total					1767765396	1497977167	269788229	32156916	11673718	96470748	140301382

ANNEXURE-IV

(Refer: Paragraph - 2.4)

Table - I
Short levy of tax due to suppression of purchase turnover

(Amount in ₹)

Sl. No.	Circle	Name of the dealer/ TIN	Period	Rate (in per cent)	Actual Purchase	Purchase accounted for	Value suppressed	Tax	Interest	Penalty	Total	Difference found in
1.	Bhagalpur	M/s SCI India Ltd. (10520602056) (Self -assessed)	2009-10	12.5	30896000	10071500	20824500	2603062	819965	7809186	11232213	Utilisation of 'C' form and RT - III
2.	Biharsarif	M/s S. R sales (10192168010) (Self -assessed)	2009-10	12.5 & 4	20145411	18440210	1705201	207947	46788	623841	878576	Utilisation of 'C' form and RT - III
3.	Gopalganj	M/s Tomar Tractors (10280354008) (Self -assessed)	2006-07	4	62768256	52862791	9905465	396218	320937	1188654	1905809	ET-V (Annual return under Entry tax) and RT - III
4.	Patliputra	M/s Ashoka Leyland Ltd. 10050153026 (Self -assessed)	2009-10	12.5	311564907	293636023	17928884	2241110	739566	6723330	9704006	Statement of TAR, RT - III and ET V
5.	Patna Central	M/s Ambey Fastners Pvt. Ltd. 10150039067 (Self -assessed)	2009-10	4	64856051	55492206	9363845	374553	129220	1123659	1627432	Statement of TAR and RT - III
		M/s Kumar Distributor Pvt. Ltd. 10150024032 (Self -assessed)	2009-10	12.5 & 4	363563922	331229761	32334161	3378904	1165721	10136712	14681337	Statement of TAR , RT -III, Form C and D IX
		M/s Pinax Steel Industries 10150013071 (Self -assessed)	2009-10	4	220777431	204912178	15865253	634610	218940	1903830	2757380	Statement of TAR and RT - III

6.	Patna North	M/s Ashoka Auto Enterprises Pvt. Ltd. 10100548018 (Scrutinised)	2009-10	12.5 & 4	45306975	44380151	926824	111465	30096	334395	475956	Statement of D-IX and RT-III
		M/s Intex Technologies India Ltd. 10101730060 (Self-assessed)	2009-10	12.5 & 4	254763376	243458843	11304533	488983	132025	1466949	2087957	Statement of D-IX and RT-III
		M/s Shree Shiva Sales 10104536076 (Self-assessed)	2008-09	12.5 & 4	17196262	16056828	1139434	72018	34569	216054	322641	Utilisation of 'C' form and RT-III
		M/s Apex Power and Engineers 10101637037 (Scrutinised)	2008-09	12.5	68542824	44265426	24277398	3034675	1456644	9104025	13595344	Utilisation of 'C' form and RT-III
			2009-10	12.5	51982518	48076349	3906169	488271	146481	1464813	2099565	Utilisation of 'C' form and RT-III
		M/s Sri Dhanuka Agritech Ltd. 10104181056 (Assessed)	2008-09	MRP	133654884	125789866	7865018	397813	184983	1193439	1776235	Statement of D-IX and RT-III
7.	Patna Special	M/s Techno Electric & Engg Co. 10010038094 (Self-assessed)	2008-09	12.5 & 4	106547540	61629703	44917837	4715969	2475884	14147907	21339760	-do-
		M/s Khaitan Electricals Ltd. 10010076021 (Self-assessed)	2009-10	12.5 & 4	76381428	75782238	599190	64585	22281	193755	280621	-do-
		M/s VST Industries Ltd. 10010573049 (Scrutinized)	2009-10	12.5	828597302	470745054	357852248	44731531	15432378	134194593	194358502	Statement of TAR, RT -III and ET V
		M/s Golden Tobacco Ltd. 10010380019 (Self-assessed)	2008-09	12.5	103423924	96998220	6425704	803213	421686	2409639	3634538	Statement of D-IX and RT-III

		M/s Tide Water Oil Company (I) Ltd. 10010205031 (Self-assessed)	2009-10	12.5	451501270	449010010	2491260	311407	107435	934221	1353063	TAR-IV and Assessment Order
		M/s Hindustan Unilever Limited 10010050025 (Self-assessed)	2009-10	12.5	5017678285	4834313789	183364496	22920562	7907593	68761686	99589841	Statement of form F and RT - III
8.	Patna Gandhi Maidan	M/s Revolution Forever Marketing Pvt. Ltd. 10110771042 (Scrutinised)	2008-09	12.5	6997602	3529855	3467747	433468	208065	1300404	1941937	Statement of D-IX and RT-III
		M/s Bharat Commercial Agency 10110116098 (Self-assessed)	2008-09	12.5	18879848	17253075	1626773	203347	94556	610041	907944	Utilisation of 'C' form and RT-III
		M/s Lakhmani Infotec 10110510015 (Self-assessed)	2009-10	12.5	6390767	4980661	1410106	176263	52879	528789	757931	Utilisation of 'C' form and RT-III
9.	Patna West	M/s Chistiya Footwear 10140083084 (Scrutinized)	2008-09	12.5	17681280	16622921	1058359	132295	69454	396885	598634	-do-
10.	Samastipur	M/s Samastipur Leather 10425176044 (Self-assessed)	2009-10	12.5	2988407	1813663	1174744	146843	50660	440529	638032	Utilisation of Form C and RT - III
TOTAL					8283086470	7521351321	761735149	89069112	32268806	267207336	388545254	

Table - II**Short levy of tax due to suppression of sale turnover****(Amount in ₹)**

Sl. No.	Name of the Circle	Name of the dealer	Period	Rate (in per cent)	Actual sale	Sale accounted for	Value suppressed	Tax	Interest	Penalty	Total	Difference found in
1.	Bhagalpur	M/s Anubhav Trading 10524183005 (Self-assessed)	2008-09	12.5	23207528	21909334	1298194	162274	77892	486822	726988	Annexure attached with TAR and RT - III
2.	Biharsarif	M/s Ramjee Singh 10191457097 (Self-assessed)	2008-09	12.5 & 4	105586882	99263032	6323850	300633	117247	901899	1319779	Figures mentioned in C-II and RT - III
3.	Munger	M/s Fort Technocrates Pvt. Ltd. 10561928033 (Scrutinized)	2009-10	12.5 & 4	62987365	60812365	2175000	153740	46122	461220	661082	Figures mentioned in contract and P/L Ac and RT - III
4.	Muzaffarpur East	M/s Satya Sai Concrete 10310706084 (Self-assessed)	2008-09	4	195000	00	195000	7800	3744	23400	34944	RT-III and Schedule attached with balance sheet
			2009-10	12.5	948500	00	948500	118563	35569	355689	509821	Figures mentioned in contract and P/L A/c. and RT - III

5.	Patna North	M/s Gangotri Iron and Steel Company Ltd. 10100734064 (Self-assessed)	2009-10	4	1867343432	1768814336	98529096	3941164	886762	11823492	16651418	Schedule 14 of P&L A/c and RT - III
		M/s Salora International Ltd. 10100785086 (Scrutinized)	2009-10	12.5 & 4	19026506	0	19026506	850979	255294	2552937	3659210	The dealer has not taken the closing stock of 2008-09 as opening stock for 2009-10.
6.	Purnea	M/s Flawless Holdings & Industries Ltd. 10490885039 (Self-assessed)	2008-09	4	779442889	771720887	7722002	308880	111197	926640	1346717	TAR and RT -III
Total					2858738102	2722519954	136218148	5844033	1533827	17532099	24909959	

ABSTRACT

(Amount in ₹)

Table	Caption	Actual purchase/sale	Purchase/Sale accounted for	Value suppressed	Short Levy			
					Tax	Interest	Penalty	Total
I	Suppression of Purchase	8283086470	7521351321	761735149	89069112	32268806	267207336	388545254
II	Suppression of Sale	2858738102	2722519954	136218148	5844033	1533827	17532099	24909959
Total		11141824572	10243871275	897953297	94913145	33802633	284739435	413455213

ANNEXURE-V**(Refer : Paragraph - 2.5)****Excess allowance of Input Tax Credit (ITC)****(Amount in ₹)**

Sl. No.	Name of Circle	Name of Dealer / TIN	Year	Purchase value	ITC availed	Actual entitlement	Excess availing of ITC	Penalty Interest	Total	Nature of irregularities
1.	Buxar	M/s Mateshwari Traders 10030333016 (Self-assessed)	2008-09	116264026	14075642	13645842	429800	<u>1289400</u> 206304	1925504	The purchase on which ITC was claimed was not in conformity with the sale shown by the selling dealer.
2.	Hajipur	M/s Construction & Construction 10291486019 (Self-assessed)	2009-10	41239791	1594370	448055	1146316	<u>3438948</u> 412674	4997938	The dealer had paid the input tax of ₹ 448055 only as shown in the Profit and Loss A/c and entitled for ITC to that extent only.
3.	Patna North	M/s Patliputra Tobacco Company 10104194054 (Self-assessed)	2008-09	329013262	40262259	0	40262259	<u>120786777</u> 19325884	180374920	The purchase amount on which ITC claimed was not shown in the sale statement of the selling dealer (ITC Munger)
			2009-10	384372193	47280268	0	47280268	<u>141840804</u> 14184080	203305152	
		M/s Patliputra Trading Company 10100022084 (Self-assessed)	2008-09	93484417	5305257	0	5305257	<u>15915771</u> 2546523	23767551	The purchase amount on which ITC claimed was not shown in the sale statement of the selling dealer (ITC Munger)
			2009-10	35650266	4182679	0	4182679	<u>12548037</u> 1254804	17985520	
		M/s Agrawal Tube Company 10100718059 (Self-assessed)	2008-09	46030118	1841205	1790213	50992	<u>152976</u> 24476	228444	ITC was claimed on the credit notes/ discounts, which was not admissible.

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4.	Muzaffarpur East	M/s Bumi Civil Geo JV 10312182036 (Self-assessed)	2009-10	32611821	1361371	1224092	137279	<u>411837</u> 41184	590300	ITC was claimed in excess of the purchase value shown in RT - III
5.	Patliputra	M/s F.C.I 10050225097 (Scrutinized)	2009-10	10081095100	186146730	58143062	128003669	<u>384011007</u> 42241210	554255886	ITC on Additional Tax paid under Section 3AA of BVAT Act, 2005 was not admissible.
6.	Patna Central	M/s Saket PVC Pipe Industries Pvt. Ltd. 10150012004 (Scrutinized)	2009-10	31501745	1517242	1158782	358461	<u>1075383</u> 118292	1552136	The dealer had actually claimed excess ITC on the closing balance of the previous year.
7.	Patna Special	M/s Bharat Petroleum Corp. Ltd. 10010121029 (Self-assessed)	2009-10	5749627	313891	0	313891	<u>941673</u> 103584	1359148	Since the dealer has not sold the ethanol in same form and he was also not a manufacturer hence ITC was not allowable
		M/s Larson and Toubro Ltd. 10010213082 (Scrutinized)	2008-09	113792661	4551707	1791544	2760163	<u>8280489</u> 1449085	12489737	The purchase figure does not match with the data of the selling dealer.
8.	Patna (West & Central)	Ericsson India Pvt. Ltd. 10140872082 (Self-assessed)	2007-08	23660207	2957526	2254895	702631	<u>2107893</u> 337263	3147787	ITC claimed in Return was not in conformity with the purchase shown in the TAR
9.	Shahabad (Ara)	M/s Nipun Radio & Electricals 10160066054 (Self-assessed)	2009-10	34415327	4263556	3522041	741535	<u>2224605</u> 244707	3210847	12.5 <i>per cent</i> of ₹ 28063620 comes to ₹ 3507952
Total				11368880561	315653703	83978526	231675200	<u>695025600</u> 82490070	1009190870	

ANNEXURE-VI**(Refer : Paragraph - 2.6)****Short levy of tax due to application of incorrect rate of tax****(Amount in ₹)**

Sl. No.	Name of the Circle	Name of the Dealer / TIN	Year	Commodity	Rate of tax leviable/ levied (in per cent)	Amount on which difference rate is to be levied	Tax	Interest	Penalty	Total
1	Aurangabad	M/s Salasar Trading Co. 10171909075 (Self-assessed)	2007-08	Bhusi (husk of cereals)	4/0	6660000	266400	195804	799200	1261404
			2008-09		4/0	7015345	280614	155740	841842	1278196
2	Bhagalpur	M/s Glaze Trading India (P) Ltd. 10523097090 (Self-assessed)	2009-10	Wrist Watch	12.5/4	9907422	842131	265271	2526393	3633795
3	Biharsarif	M/s Ganesh Enterprises 10193449067 (Self-assessed)	2009-10	Degree Glass	12.5/4	17391609	1478287	332615	4434861	6245763
		M/s Mohan Enterprises 10193448076 (Self-assessed)	2009-10	Degree Glass	12.5/4	14648345	1245109	280150	3735327	5260586
		M/s Pragati India 10191030006 (Self-assessed)	2007-08	Inverter	12.5/4	6599571	560964	328164	1682892	2572020
2008-09	12.5/4		10824318		920067	372627	2760201	4052895		
2009-10	12.5/4		14960346		1271629	286117	3814887	5372633		

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4	Buxar	M/s Punit Construction 10031075066 (Self-assessed)	2007-08	Moram	12.5/4	1200352	102030	67340	306090	475460
		M/s Swarana Kamal Mini Modern Rice Mill 10030806085 (Self-assessed)	2008-09	Husk	4/0	617000	24680	11846	74040	110566
			2009-10		4/0	1093500	43740	13122	131220	188082
		M/s Ashirwad Trading 10031003092 (Self-assessed)	2007-08	Himgange Hair Oil	12.5/4	19830473	1414303	933440	4242909	6590652
			2008-09		12.5/4	33195313	2400611	1152293	7201833	10754737
			2009-10		12.5/4	41564644	2924072	877221	8772216	12573509
		M/s Buxar Trading Co. 10030002052 (Self-assessed)	2007-08		12.5/4	39449792	2803541	1850337	8410623	13064501
			2008-09		12.5/4	47840575	3425306	1644147	10275918	15345371
			2009-10		12.5/4	56724129	4006682	1202004	12020046	17228732
		5	Hajipur	M/s Lumbini Beverages Pvt. Ltd. 10290083011 (Self-assessed)	2009-10	Juice based drinks	12.5/4	24794575	2107539	758714
6	Patliputra	M/s Phooltas Harsco Rail Solution Pvt. Ltd. 10050043028 (Self-assessed)	2009-10	ADGB Assembly, Hand hamper etc.	12.5/4	102982138	8753482	3019951	26260446	38033879
		M/s Nokia India Pvt. Ltd. 10050394071 (Self-assessed)	2009-10	Charger	12.5/4	2353391	200038	69013	600114	869165
7	Patna Central	M/s Daehsan Trading India Pvt. Ltd. 10153837067 (Self-assessed)	2009-10	Ayurvedic Capsule (i.e. RG-30, GL-90 & RG-360)	12.5/4	12819100	1089623	375920	3268869	4734412
		M/s Kumar Distributors Pvt. Ltd. 10150024032 (Self-assessed)	2009-10	Music System/ Speakers	12.5/4	41076614	3491512	1204571	10474536	15170619

8	Patna Gandhi Maidan	M/s Ajanta Marketing and Sales 10111265038 (Self-assessed)	2009-10	Cycle Lock	12.5/4	10914206	927708	278312	2783124	3989144
		M/s Century Plyboard 10110508075 (Self-assessed)	2008-09	Plywood	12.5/4	44861455	3813224	1715951	11439672	16968847
			2009-10		12.5/4	87747905	7458572	2013814	22375716	31848102
		M/s Lakhmani Infotech 10110510015 (Self-assessed)	2008-09	Cartridge	12.5/4	2515278	213799	102623	641397	957819
			2009-10		12.5/4	3411078	289942	86982	869826	1246750
		9	Patna Kadamkuan	M/s Bhola Enterprises 10131500039 (Scrutinized)	2009-10	Ply board (Bagassee board)	12.5/4	9176094	779968	257389
10	Patna North	M/s Shree Shiva Sales 10104536076 (Self-assessed)	2008-09	Footwear	12.5/4	15293785	1299972	623986	3899916	5823874
			2009-10		12.5/4	18236851	1550132	465040	4650396	6665568
		M/s S.R. Enterprises 10102545054 (Self-assessed)	2008-09	Sanitary and Tiles	12.5/4	5890554	500697	240335	1502091	2243123
		M/s TIL Ltd. 10104894060 (Self-assessed)	2008-09	Construction Equipment like backhoe, caterpillar etc.	12.5/4	21402606	1819221	873226	5457663	8150110
			2009-10		12.5/4	71216523	6053404	1816021	18160212	26029637
		M/s Dabur Medico 10100076016 (Scrutinized)	2008-09	Sat-isabgol	12.5/4	10459450	889053	426745	2667159	3982957
			2009-10		12.5/4	12798319	1087857	326357	3263571	4677785
		M/s Singh & Sons 10104147009 (Assessed)	2008-09	Himgange Hair Oil	12.5/4	54018845	3819480	1833350	11458440	17111270
			2009-10		12.5/4	72508022	5125690	1537707	15377070	22040467

11	Patna Special	M/s Pidilite Industries Ltd. 10010214052 (Scrutinized)	2008-09	Stationery items, Electrical insulation tape	12.5/4	14281543	1213931	637314	3641793	5493038
			2009-10		12.5/4	22719384	1931147	666246	5793441	8390834
		M/s Asian Paints India Ltd. 10010062053 (Scrutinized)	2008-09	Road marking paints, color world equipments	12.5/4	5958547	506476	265900	1519428	2291804
			2009-10		12.5/4	17785833	1511796	521568	4535388	6568752
		M/s Himalaya Drug Company 10010187086 (Self-assessed)	2008-09	Liv-52 Protec liquid 5 liters, 1 liter	4/0	12504537	500181	262596	1500543	2263320
			2009-10		4/0	14674882	586995	202513	1760985	2550493
		M/s Hindustan Unilever Ltd. 10010050025 (Self-assessed)	2009-10	Olive Oil, Sauce, Puri e & Ketchup	12.5/4	23365000	1986025	685178	5958075	8629278
		M/s Reckitt Benckiser Ind. Ltd. 10010185049 (Scrutinized)	2008-09	Harpik & Lizol	12.5/4	41781654	3214571	1687650	9643713	14545934
12	Samastipur	M/s Hind Footwear 10420434036 (Scrutinized)	2008-09	Footwear	12.5/4	1299757	110479	59659	331437	501575
			2009-10		12.5/4	2460693	209159	75297	627477	911933
13	Shahabad (Ara)	M/s Balajee Enterprises 10161467025 (Self-assessed)	2009-10	DPS Wire & Strips	12.5/4	46420577	3945749	1302097	11837247	17085093
		M/s Chandan Trading Co. 10160096027 (Self-assessed)	2009-10	Sauce	12.5/4	523759	44519	14691	133557	192767
Total						1157775689	91042107	34374954	273126321	398543382

ANNEXURE-VII**(Refer: Paragraph - 2.7)****Incorrect adjustment of entry tax towards payment of VAT****(Amount in ₹)**

Sl. No.	Name of Circle	Name of Dealer / TIN	Year	ET paid	ET adjusted	Actual amount of ET to be adjusted	Difference (Excess adjustment)	Interest	Total	Remarks
1	Bhagalpur	M/s Lagoon Motor Pvt. Ltd. 10525041095 (Self-assessed)	2009-10	497667	495180	245040	250140	75042	325182	Goods imported were not sold but kept in Closing stock.
2	Darbhanga	M/s R.K. Trading 10380615051 (Self-assessed)	2009-10	4612032	4612032	3626200	985832	266175	1252007	Rate of VAT was less than the rate of ET.
3	Hajipur	M/s Lumbini beverages Pvt. Ltd. 10290083011 (Self-assessed)	2009-10	2138767	2138767	0	2138767	769956	2908723	The dealer did not belong to Small, Medium or Sick industries.
4	Muzaffarpur East	M/s Prabhat Zarda Factory (India) Pvt. Ltd. 10310825006 (Scrutinized)	2008-09	823009	823009	0	823009	395044	1218053	The dealer did not belong to Small, Medium or Sick industries.
			2009-10	1856583	1856583	0	1856583	556975	2413558	
5	Patliputra	M/s Exide Industries Ltd. 10050070091 (Self-assessed)	2009-10	114171090	114171090	103934324	10236766	3378133	13614899	Goods imported were not re-sold but supplied as a warranty replacement.

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6	Patna North	M/s Amco Batteries Ltd. 10102068008 (Self-assessed)	2008-09	1013658	1013658	680074	333584	160120	493704	Goods imported were not re-sold but supplied as a warranty replacement.
			2009-10	2587001	2587001	2221050	365951	109785	475736	
		M/s Gangotri Iron & Steel Company Ltd. 10100734064 (Self-assessed)	2008-09	9737925	545464	0	545464	245459	790923	The dealer did not belong to Small, Medium or Sick industries.
			2009-10	38383564	40439204	0	40439204	10918585	51357789	
		M/s Greenply Industries Ltd. 10100742018 (Assessed)	2008-09	10612604	8576480	7364850	1211630	581582	1793212	Rate of VAT was less than the rate of ET.
			2009-10	16071862	16071862	9823617	6248245	1874473	8122718	
7	Patna South	M/s Shree Hans Marketing Pvt. Ltd. 10125746096 (Scrutinized)	2008-09	9771800	9569303	7476018	2093285	1067575	3160860	Rate of VAT was less than the rate of ET.
			2009-10	17026312	15516078	13664588	1851490	610992	2462482	
8	Patna Special	M/s Bharat Petroleum Pvt. Ltd. 10010121029 (Self-assessed)	2009-10	14517685	14517685	3629421	10888264	3593127	14481391	Rate of VAT was less than the rate of ET.
9	Saharsa	M/s A.N. Enterprises 10512295078 (Self-assessed)	2008-09	3979840	3979840	3113937	865903	350691	1216594	Rate of VAT was less than the rate of ET.
10	Shahabad (Ara)	M/s Aditya Enterprises 10160514097 (Self-assessed)	2008-09	11126852	11126852	10982404	144448	73668	218116	Adjustment of ET and the carry forward of the ET to next year was done simultaneously.
			2009-10	18609880	18609880	16498509	2111371	696752	2808123	
Total				277538131	266649968	183260032	83389936	25724134	109114070	

ANNEXURE-VIII
(Refer : Paragraph - 2.9)
Incorrect allowance of deductions

(Amount in ₹)

Sl. No.	Circle	Name of the dealer/TIN	Year	Items of inadmissible deduction	Rate (in percent)	Amount of such deduction	Allowable deduction	Excess deduction allowed on which tax is leviable	Tax on excess deduction claimed/ allowed
1.	Aurangabad	M/s Ram Briksh Singh 10170563006 (Self-assessed)	2009-10	Gross profit and establishment expenses not relatable to labour and services.	12.5 & 4	5102175	2976875	2125300	88625
		M/s Bijay Kumar Singh 10170765057 (Self-assessed)	2009-10	Gross profit and establishment expenses not relatable to labour and services.	12.5 & 4	8265770	6032245	2233525	108364
		M/s Shakti Construction 10170680085 (Self-assessed)	2009-10	Gross profit and establishment expenses not relatable to labour and services.	12.5 & 4	52670020	45372592	7297428	374705
2.	Bhagalpur	M/s Satyendra Kr. Const. Pvt. Ltd. 10522134074 (Self-assessed)	2009-10	Material carried and value of work on which VAT payable by principal .	12.5 & 4	73060234	53015399	20044835	1466280
3.	Hajipur	M/s Narayani Construction 10290339091 (Scrutinized)	2009-10	Gross profit and establishment expenses not relatable to labour and services.	12.5 & 4	27570013	15741314	11828699	603855
		M/s Jain Infra Project Ltd. 10293197002 (Assessed)	2008-09	Payment to regular staff.	12.5 & 4	347054288	335098454	11955834	502216
			2009-10		12.5 & 4	267672093	252366727	15305366	644036

4.	Munger	M/s Niranjana Sharma 10561541003 (Self-assessed)	2007-08	Profit, Establishment expenses and other expenses not relatable to labour and services.	12.5 & 4	78686903	68974635	9712268	620716
			2008-09	Profit, Establishment expenses and Misc. expenses not relatable to labour and services.	12.5 & 4	85570450	48719729	36850721	1978644
			2009-10	Profit, Establishment expenses and Misc. expenses not relatable to labour and services.	12.5 & 4	64234885	57257016	6977869	314109
	M/s Highway & Hydel Projects (P) Ltd. 10562156080 (Self-assessed)	2007-08	Profit, Establishment expenses and Misc. expenses not relatable to labour and services.	12.5 & 4	78552884	74310826	4242058	290872	
		2008-09	Profit, Establishment expenses and Misc. expenses not relatable to labour and services.	12.5 & 4	73228229	61695717	11532512	574253	
		2009-10	Profit, Establishment expenses and Misc. expenses not relatable to labour and services.	12.5 & 4	97186645	84484651	12701994	576747	
	M/s Fort Technocrats (P) Ltd. 10561928033 (Self-assessed)	2008-09	Profit, Establishment expenses and Misc. expenses not relatable to labour and services.	12.5 & 4	16091590	11059046	5032544	425794	
		2009-10	Profit, Establishment expenses and Misc. expenses not relatable to labour and services.	12.5 & 4	25633457	24703173	930284	65765	
	M/s A.B. Construction 10560671010 (Self-assessed)	2009-10	Profit, Establishment expenses and Misc. expenses not relatable to labour and services.	12.5 & 4	13376448	10091772	3284676	313703	
5.	Muzaffarpur East	M/s BSC-C&C "JV" 10310938011 (Assessed U/s 56(1))	2009-10	Gross profit not relatable to labour and services.	12.5 & 4	441632631	307273678	134358953	6587216
6.	Patna Special	M/s Pratibha Industries Ltd. 10010905071 (Assessed)	2009-10	Establishment expenses not relatable to labour and services and vehicle hire charges other than to carry tools and equipments.	12.5 & 4	23224214	1756006	21468208	1314928
7.	Samastipur	M/s Vishwanath Sharma 10422207002 (Self-assessed)	2008-09	Gross profit and establishment expenses not relatable to labour and services.	4	26558149	15963598	10594551	423782
TOTAL						1805371078	1476893453	328477625	17274610

ANNEXURE-IX**(Refer : Paragraph - 2.15)****Application of Incorrect rate of entry tax****(Amount in ₹)**

Sl. No.	Name of the circle	Name of the dealer TIN	Period	Import Value	Commodity	Rate leviable /Rate levied	Difference in tax amount	Penalty leviable	Interest leviable	Total
1	Gopalganj	M/s Amba Cement and Chemicals Pvt. Ltd. 10280133236	2008-09	2580255	Cement	12/5	180618	541854	73150	795622
2	Hajipur	M/s Global India Marketing Co. Ltd. 10291855298	2009-10	53835423	Electrical goods	8/4	2153417	6460251	775230	9388898
3	Muzaffarpur West	M/s Vaishali Power Generating Co. Ltd. (M/s Kantee Bijlee Utpadan Nigam Ltd). 10306100233	2008-09	40349347	LDO (Diesel)	16/8	3227948	9683844	1694673	14606465
				2124174	Electrical goods	8/4	84967	254901	44608	384476
			2009-10	17197189	LDO (Diesel)	16/8	1375775	4127325	474642	5977742
				822713	Electrical goods	8/4	32909	98727	11354	142990
4	Patliputra	M/s B.S.N.L Telecom Project 10050277283	2008-09	6078226	Batteries	8/4	243129	729387	120349	1092865
		M/s Reliance Telecom Ltd. 10050157294	2008-09	5190159	Electrical goods	8/4	207606	622818	105879	936303
		M/s G.T.L Infrastructure Ltd. 10050455278	2009-10	11832535	Air Conditioner	5/4	118325	354975	40822	514122
		M/s Unitech Wireless (East) Pvt. Ltd. 10050662227	2009-10	5072627	Electrical goods	8/4	202905	608715	66959	878579

		M/s Reliance Telecom Infrastructure Ltd. 10050415217	2009-10	6748751	Electrical goods	8/4	269950	809850	89084	1168884
5	Patna Gandhi Maidan	M/s Bahula Marketing Pvt. Ltd. 10110783282	2009-10	61419496	Battery	8/4	2456780	7370340	737034	10564154
6	Patna Special	M/s GTC Ind. Ltd. 10010380213	2009-10	55273279	Tobacco products	16/5	6080060	18240180	2006420	26326660
7	Patna West	M/s Mahavira Electric Company 10140472248	2009-10	87769403	Electrical goods	8/4	3510776	10532328	1158556	15201660
TOTAL				356293577			20145165	60435495	7398760	87979420

ANNEXURE - X

(Refer Paragraph: 3.2.2.2)

Undue favour to suppliers of country liquor

Table – I (2009 -10)

(Amount in ₹)

Particulars	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit
Item	400 ml Sachet			200 ml Sachet		
Purchase price from manufacturer of Country liquor	5.15	4.49	0.66	2.80	2.54	0.26
50 per cent VAT	2.575	2.245		1.40	1.27	
Licence fee at the rate of ₹ 70 per LPL	11.20	11.20		5.60	5.60	
Total	18.925	17.935		9.80	9.41	
BSBCL Profit (5 per cent of MRP)	1.183	1.121	0.062	0.613	0.588	0.025
Profit of retail licensees (15 per cent of MRP)	3.549	3.363	0.186	1.838	1.764	0.074
MRP	23.66	22.42	0.908	12.25	11.76	0.359
No. of sachets sold	13,57,86,364			31,95,10,973		
Total extra profit	12,32,94,018			11,47,04,439		

Table – II (2010 -11)

(Amount in ₹)

Particulars	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit
Item	400 ml Sachet			200 ml Sachet		
Purchase price from manufacturer of Country liquor	5.15	4.49	0.66	2.80	2.54	0.26
50 per cent VAT	2.5750	2.245		1.40	1.27	
Licence fee at the rate of ₹ 70 per LPL	11.20	11.20		5.60	5.60	
Total	18.925	17.935		9.80	9.41	
BSBCL Profit (10 per cent of MRP)	2.5233	2.3913	0.1320	1.3067	1.2547	0.0520
Profit of retail licensees (15 per cent of MRP)	3.7850	3.5869	0.1981	1.9600	1.8820	0.078
MRP	25.2333	23.913	0.9901	13.0667	12.5467	0.3900
No. of sachets sold	21,38,32,695			48,07,22,448		
Total extra profit	21,17,15,751			18,74,81,755		

Table – III (2011 -12)**(Amount in ₹)**

Particulars	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit
Item	400 ml Sachet			200 ml Sachet		
Purchase price from manufacturer of Country liquor	5.15	4.49	0.66	2.80	2.54	0.26
50 per cent VAT	2.575	2.245		1.40	1.27	
Licence fee at the rate of ₹ 70 per LPL	11.20	11.20		5.60	5.60	
Movement fee	1.60	1.60		0.80	0.80	
Total	20.525	19.535		10.60	10.21	
BSBCL Profit (10 per cent of MRP)	2.736	2.605	0.131	1.413	1.361	0.052
Profit of retail licensees (15 per cent of MRP)	4.104	3.907	0.197	2.119	2.041	0.078
MRP	27.36	26.047	0.988	14.13	13.61	0.39
No. of sachets sold	23,31,83,022			54,31,65,046		
Total extra profit	23,03,84,826			21,18,34,368		

ABSTRACT

Table	Year	Total extra profit		Total
		400 ml Sachet	200 ml Sachet	
I	2009-10	12,32,94,018	11,47,04,439	23,79,98,457
II	2010-11	21,17,15,751	18,74,81,755	39,91,97,506
III	2011-12	23,03,84,826	21,18,34,368	44,22,19,194
Total		56,53,94,595	51,40,20,562	1,07,94,15,157

ANNEXURE - XI

(Refer Paragraph: 3.2.2.3)

Undue favour to suppliers of spiced country liquor

Table – I (2009 -10)

(Amount in ₹)

Particulars	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit
Items	200 ml sachet			300 ml sachet			600 ml sachet		
Purchase price from manufacturer of SCS	6.90	5.52	1.38	10.00	8.28	1.72	17.60	13.85	3.75
50 per cent VAT	3.45	2.76		5.00	4.14		8.80	6.925	
Licence fee at the rate of ₹ 70 per LPL	9.10	9.10		13.65	13.65		27.30	27.30	
Total	19.45	17.38		28.65	26.07		53.70	48.07	
BSBCL Profit (5 per cent of MRP)	1.2156	1.0863	0.1293	1.7906	1.6294	0.1612	3.3562	3.0044	0.3518
Profit of retail licensees (15 per cent of MRP)	3.6469	3.2587	0.3882	5.3719	4.8881	0.4838	10.0688	9.0131	1.0557
MRP	24.3125	21.725	1.8975	35.8125	32.5875	2.3650	67.1250	60.0875	5.1575
Number of sachets sold	1,72,642			30,08,012			8,44,858		
Total extra profit	3,27,588			71,13,948			43,57,355		
Grand Total	1,17,98,891								

Note: In the previous contract, only 300 ml and 600 ml bottles were supplied. So, we derived the rate of 200 ml bottle on the basis of rate of 300 ml bottle.

Table – II (2010 -11)

(Amount in ₹)

Particulars	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit
Items	200 ml sachet			300 ml sachet			600 ml sachet		
Purchase price from manufacturer of SCS	6.90	5.52	1.38	10.00	8.28	1.72	17.60	13.85	3.75
50 per cent VAT	3.45	2.76		5.00	4.14		8.80	6.925	
Licence fee at the rate of ₹ 70 per LPL	9.10	9.10		13.65	13.65		27.30	27.30	
Total	19.45	17.38		28.65	26.07		53.70	48.08	
BSBCL Profit (10 per cent of MRP)	2.593	2.317	0.276	3.820	3.476	0.344	7.160	6.410	0.750
Profit of retail licensees (15 per cent of MRP)	3.889	3.476	0.413	5.730	5.214	0.516	10.740	9.616	1.124
MRP	25.932	23.173	2.069	38.20	34.76	2.580	71.600	64.106	5.624
Number of sachets sold	3,08,230			32,51,232			10,72,075		
Total extra profit	6,37,728			83,88,178			60,29,350		
Grand Total	1,50,55,256								

Note: In the previous contract, only 300 ml and 600 ml bottles were supplied. So, we derived the rate of 200 ml bottle on the basis of rate of 300 ml bottle.

Table – III (2011 - 12)

(Amount in ₹)

Particulars	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit	MRP on the basis of approved rate	MRP on the basis of rate fixed in April 2009	Extra Profit
Items	200 ml Sachet			300 ml Sachet			600 ml Sachet		
Purchase price from manufacturer of SCS	6.90	5.52	1.38	10.00	8.28	1.72	17.60	13.85	3.75
50 per cent VAT	3.45	2.76		5.00	4.14		8.80	6.925	
Licence fee at the rate of ₹ 70 per LPL	9.10	9.10		13.65	13.65		27.30	27.30	
Movement fee at the rate of ₹ 10 per LPL	1.30	1.30		1.95	1.95		3.90	3.90	
Total	20.75	18.68		30.60	28.02		57.60	51.97	
BSBCL Profit (10 per cent of MRP)	2.767	2.491	0.276	4.080	3.736	0.344	7.680	6.929	0.751
Profit of retail licensees (15 per cent of MRP)	4.150	3.736	0.414	6.120	5.604	0.516	11.520	10.394	1.126
MRP	27.67	24.91	2.070	40.80	37.36	2.58	76.80	69.29	5.627
Number of sachets sold		5,02,783			32,20,287			10,55,189	
Total extra profit		10,40,760			83,08,340			59,37,548	
Grand Total					1,52,86,648				

ABSTRACT

Table	Year	Total extra profit			Total
		200 ml Sachet	300 ml Sachet	600 ml Sachet	
I	2009-10	3,27,588	71,13,948	43,57,355	1,17,98,891
II	2010-11	6,37,728	83,88,178	60,29,350	1,50,55,256
III	2011-12	10,40,760	83,08,340	59,37,548	1,52,86,648
Total		20,06,076	2,38,10,466	1,63,24,253	4,21,40,795

ANNEXURE-XII**(Refer: Paragraph-4.3)****Non-realisation of taxes on vehicles****(Amount in ₹)**

Sl. No.	Name of the DTOs	No. of registered transport vehicles	No. of vehicles test checked	No. of defaulter vehicles	Period of tax calculated	Tax				Penalty	Tax not realised
						Road Tax	Additional Tax	Green Tax	Total		
1	Aurangabad	971	820	44	03/07 to 12/11	454307	772683	83547	1310537	2621074	3931611
2	Begusarai	4,902	530	42	04/06 to 09/11	628801	681868	3742	1314411	2628822	3943233
3	Bhagalpur	5,732	553	28	09/05 to 06/11	381676	656297	32023	1069996	2139992	3209988
4	Darbhanga	2,531	350	34	04/06 to 12/11	472884	620929	36743	1130556	2261112	3391668
5	Motihari	3,422	285	34	10/05 to 09/11	654147	505065	41765	1200977	2401954	3602931
6	Muzaffarpur	20,683	226	82	01/06 to 09/11	2089147	1733985	86614	3909746	7819492	11729238
7	Patna	40,285	404	162	04/06 to 09/11	3162672	2867490	219240	6249402	12498804	18748206
8	Purnea	5,622	628	20	07/07 to 06/11	161258	365067	0	526325	1052650	1578975
9	Rohtas	4,706	500	71	06/07 to 12/11	969496	1153089	71402	2193987	4387974	6581961
Total		88,854	4,296	517		8974388	9356473	575076	18905937	37811874	56717811