

APPENDICES

Appendix-I (Referred to in Paragraph No. 2.3.10.3 of the Report)

Non-detection of unregistered works contractors

(Amount in `)

Sl. No.	Name of the Circle	Name of the contractor	Period	Source Dealer (Assessment record)/ TIN	Amount received (Rs.)	Rate (%)	Tax	Penalty	Total
1	Ranchi East	Lal Babu Singh	2008 -09	NBCC Ltd./2008010080	7,05,052.00	12.50	88,131.50	88,131.50	1,76,263.00
2	Jamshedpur	A.S. Corporation	2010-11	L&T Ltd. /20300800003	43,065.00	12.50	5,383.13	5,383.13	10,766.25
3	Jamshedpur	Anand Enterprises	2010-11	L&T Ltd. /20300800003	6,77,679.00	12.50	84,709.88	84,709.88	1,69,419.75
4	Jamshedpur	Anil Kumar Pandey	2010-11	L&T Ltd. /20300800003	10,98,510.00	12.50	1,37,313.75	1,37,313.75	2,74,627.50
5	Jamshedpur	Astik Sharma	2010-11	L&T Ltd. /20300800003	27,64,882.00	12.50	3,45,610.25	3,45,610.25	6,91,220.50
6	Ranchi East	Axis	2010-11	NBCC Ltd./2008010100	7,34,520.00	12.50	91,815.00	91,815.00	1,83,630.00
7	Jamshedpur	B.S. Construction	2010-11	L&T Ltd. /20300800003	1,10,920.00	12.50	13,865.00	13,865.00	27,730.00
8	Jamshedpur	Binay Singh	2010-11	L&T Ltd. /20300800003	5,44,813.00	12.50	68,101.63	68,101.63	1,36,203.25
9	Jamshedpur	Chiranjeeb Mukherjee	2010-11	L&T Ltd. /20300800003	6,64,954.00	12.50	83,119.25	83,119.25	1,66,238.50
10	Ranchi East	Cutting Engineering	2009-10	NBCC Ltd./2008010084	15,44,325.00	12.50	1,93,040.63	1,93,040.63	3,86,081.25
11	Ranchi East	Dinesh Sharma	2009-10	NBCC Ltd./2008010091	45,41,955.00	12.50	5,67,744.38	5,67,744.38	11,35,488.75
12	Ranchi East	Garg Construction	2010-11	NBCC Ltd./2008010102	34,15,307.00	12.50	4,26,913.38	4,26,913.38	8,53,826.75
13	Ranchi East	Gill Construction	2008 -09	NBCC Ltd./2008010069	63,82,970.00	12.50	7,97,871.25	7,97,871.25	15,95,742.50
			2009-10	NBCC Ltd./2008010081	66,97,314.00	12.50	8,37,164.25	8,37,164.25	16,74,328.50
			2010-11	NBCC Ltd./2008010095	52,63,905.00	12.50	6,57,988.13	6,57,988.13	13,15,976.25
14	Jamshedpur	Gulabi Rani Choudhury	2010-11	L&T Ltd. /20300800003	12,33,271.00	12.50	1,54,158.88	1,54,158.88	3,08,317.75
15	Ranchi East	Hari Om Construction	2008 -09	NBCC Ltd./2008010078	3,79,663.00	12.50	47,457.88	47,457.88	94,915.75
16	Ranchi East	Hi Tech Engineering Consultant	2009-10	NBCC Ltd./2008010085	11,22,639.00	12.50	1,40,329.88	1,40,329.88	2,80,659.75
17	Ranchi East	IFFU Brothers	2010-11	NBCC Ltd./2008010097	81,900.00	12.50	10,237.50	10,237.50	20,475.00
18	Ranchi East	Kanpura Construction	2008 -09	NBCC Ltd./2008010079	3,23,474.00	12.50	40,434.25	40,434.25	80,868.50
			2009-10	NBCC Ltd./2008010094	23,47,793.00	12.50	2,93,474.13	2,93,474.13	5,86,948.25
19	Ranchi East	Kolkata Engineering Services	2010-11	NBCC Ltd./2008010098	14,82,552.00	12.50	1,85,319.00	1,85,319.00	3,70,638.00
20	Ranchi East	Krishna Kumar	2008 -09	NBCC Ltd./2008010076	5,42,073.00	12.50	67,759.13	67,759.13	1,35,518.25
21	Ranchi East	Mahto Enterprises	2008 -09	NBCC Ltd./2008010072	25,78,750.00	12.50	3,22,343.75	3,22,343.75	6,44,687.50
22	Jamshedpur	Md Issa Khan & Sons	2010-11	L&T Ltd. /20300800003	4,40,526.00	12.50	55,065.75	55,065.75	1,10,131.50
23	Jamshedpur	Multitech Enterprises	2010-11	L&T Ltd. /20300800003	27,53,966.00	12.50	3,44,245.75	3,44,245.75	6,88,491.50
24	Ranchi East	N B Rout	2008 -09	NBCC Ltd./2008010074	11,56,059.00	12.50	1,44,507.38	1,44,507.38	2,89,014.75

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Non-detection of unregistered works contractors

(Amount in `)

Sl. No.	Name of the Circle	Name of the contractor	Period	Source Dealer (Assessment record)/ TIN	Amount received (Rs.)	Rate (%)	Tax	Penalty	Total
			2009-10	NBCC Ltd./2008010083	4,33,635.00	12.50	54,204.38	54,204.38	1,08,408.75
25	Jamshedpur	Om Enterprises	2010-11	L&T Ltd. /20300800003	10,24,702.00	12.50	1,28,087.75	1,28,087.75	2,56,175.50
26	Jamshedpur	Om Sai Construction	2010-11	L&T Ltd. /20300800003	8,28,655.00	12.50	1,03,581.88	1,03,581.88	2,07,163.75
27	Jamshedpur	Panchdeep Construction Ltd.	2010-11	L&T Ltd. /20300800003	10,08,585.00	12.50	1,26,073.13	1,26,073.13	2,52,146.25
28	Ranchi South	Parmanand Chowdhry	2010-11	NPCC Ltd./20120100538	1,99,22,043.00	12.50	24,90,255.38	24,90,255.38	49,80,510.75
29	Ranchi East	Perfect Utility Services	2009-10	NBCC Ltd./2008010089	17,43,132.00	12.50	2,17,891.50	2,17,891.50	4,35,783.00
30	Jamshedpur	Pradeep Engineering Works	2010-11	L&T Ltd. /20300800003	8,15,614.00	12.50	1,01,951.75	1,01,951.75	2,03,903.50
31	Ranchi East	Professional Marketing & Research Group	2010-11	NBCC Ltd./2008010099	78,552.00	12.50	9,819.00	9,819.00	19,638.00
32	Ranchi East	R P Singh	2009-10	NBCC Ltd./2008010093	89,83,912.00	12.50	11,22,989.00	11,22,989.00	22,45,978.00
			2010-11	NBCC Ltd./2008010103	5,00,409.00	12.50	62,551.13	62,551.13	1,25,102.25
33	Jamshedpur	R.K. Electrical,	2010-11	L&T Ltd. /20300800003	1,47,604.00	12.50	18,450.50	18,450.50	36,901.00
34	Ranchi East	Ramesh Prasad Singh	2009-10	NBCC Ltd./2008010087	20,47,480.00	12.50	2,55,935.00	2,55,935.00	5,11,870.00
35	Jamshedpur	Rams Enterprises	2010-11	L&T Ltd. /20300800003	2,68,232.00	12.50	33,529.00	33,529.00	67,058.00
36	Ranchi East	Ravi Construction Co.	2009-10	NBCC Ltd./2008010090	9,79,190.00	12.50	1,22,398.75	1,22,398.75	2,44,797.50
			2010-11	NBCC Ltd./2008010105	75,60,656.00	12.50	9,45,082.00	9,45,082.00	18,90,164.00
37	Ranchi East	Ray Electricals	2010-11	NBCC Ltd./2008010104	7,16,460.00	12.50	89,557.50	89,557.50	1,79,115.00
38	Jamshedpur	S.P. Enterprises	2010-11	L&T Ltd. /20300800003	1,83,110.00	12.50	22,888.75	22,888.75	45,777.50
39	Jamshedpur	S.S. Enterprises	2010-11	L&T Ltd. /20300800003	2,00,000.00	12.50	25,000.00	25,000.00	50,000.00
40	Ranchi South	Sanjeev Kumar	2010-11	NPCC Ltd./ 20120100538	50,18,942.00	12.50	6,27,367.75	6,27,367.75	12,54,735.50
41	Jamshedpur	Santosh Kumar Singh	2010-11	L&T Ltd. /20300800003	87,19,625.00	12.50	10,89,953.13	10,89,953.13	21,79,906.25
42	Jamshedpur	Satyen Engineering Co.	2010-11	L&T Ltd. /20300800003	4,96,242.00	12.50	62,030.25	62,030.25	1,24,060.50
43	Jamshedpur	Saurav	2010-11	L&T Ltd. /20300800003	5,99,530.00	12.50	74,941.25	74,941.25	1,49,882.50
44	Jamshedpur	Shaw builders	2010-11	L&T Ltd. /20300800003	50,10,950.00	12.50	6,26,368.75	6,26,368.75	12,52,737.50
45	Jamshedpur	Shivam Construction	2010-11	L&T Ltd. /20300800003	4,69,076.00	12.50	58,634.50	58,634.50	1,17,269.00
46	Ranchi East	Shivendra Kumar Beghel	2008 -09	NBCC Ltd./2008010073	13,97,472.00	12.50	1,74,684.00	1,74,684.00	3,49,368.00
47	Jamshedpur	Sita Ram Rabi Das	2010-11	L&T Ltd. /20300800003	20,54,464.00	12.50	2,56,808.00	2,56,808.00	5,13,616.00
48	Ranchi East	Sportina Exim Pvt Ltd	2009-10	NBCC Ltd./2008010088	38,50,488.00	12.50	4,81,311.00	4,81,311.00	9,62,622.00

Appendix-I (Referred to in Paragraph No. 2.3.10.3 of the Report)
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(Amount in `)

Sl. No.	Name of the Circle	Name of the contractor	Period	Source Dealer (Assessment record)/ TIN	Amount received (Rs.)	Rate (%)	Tax	Penalty	Total
49	Ranchi East	Super India Engineering	2008 -09	NBCC Ltd./2008010070	2,68,818.00	12.50	33,602.25	33,602.25	67,204.50
			2009-10	NBCC Ltd./2008010082	2,63,633.00	12.50	32,954.13	32,954.13	65,908.25
			2010-11	NBCC Ltd./2008010096	2,89,780.00	12.50	36,222.50	36,222.50	72,445.00
50	Jamshedpur	Taleshwar Saw	2010-11	L&T Ltd. /20300800003	56,410.00	12.50	7,051.25	7,051.25	14,102.50
51	Jamshedpur	TK Ghosh	2010-11	L&T Ltd. /20300800003	59,30,503.00	12.50	7,41,312.88	7,41,312.88	14,82,625.75
52	Ranchi East	Translec System (I) Pvt Ltd	2008 -09	NBCC Ltd./2008010077	56,43,453.00	12.50	7,05,431.63	7,05,431.63	14,10,863.25
			2009-10	NBCC Ltd./2008010086	1,35,57,858.00	12.50	16,94,732.25	16,94,732.25	33,89,464.50
53	Jamshedpur	Tridev	2010-11	L&T Ltd. /20300800003	4,77,214.00	12.50	59,651.75	59,651.75	1,19,303.50
54	Ranchi East	TRU Build	2008 -09	NBCC Ltd./2008010075	17,46,515.00	12.50	2,18,314.38	2,18,314.38	4,36,628.75
Total					15,29,25,781.00		1,91,15,722.63	1,91,15,722.63	3,82,31,445.25

Appendix-II (Referred to in Paragraph No. 2.3.11.1 of the Report)

Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
1	Adityapur	Gajanand Udyog Pvt. Ltd./ 20490901506	2011-12/ 31.10.2014	31,28,29,732.00	15,75,05,204.00	15,53,24,528.00	14	2,17,45,433.92	4,34,90,867.84	6,52,36,301.76	The dealer had shown inter-State sales of ` 15.75 crore on which the assessment was finalised, however, as per receipt of 'C' forms and sales made through road permit Blue, the dealer had actually sold goods for ` 31.28 crore.
2	Adityapur	Tayo Rolls Limited/ 20210900011	2010-11/ 28.2.2013	88,80,36,745.08	72,34,59,000.00	16,45,77,745.08	4	65,83,109.80	1,31,66,219.61	1,97,49,329.41	As per trading account the dealer had accounted for purchase of ` 72.35 crore on which the assessment was finalised, however, as per the annual return, the dealer had purchased goods valued at ` 88.80 crore.
3	Adityapur	Jamna Auto Industries Ltd./ 20590905570	2010-11/ 18.2.2014	5,46,34,590.62	5,28,59,606.00	17,74,984.62	12.5	2,21,873.08	4,43,746.15	6,65,619.23	The dealer had shown stock transfer of ` 5.29 crore for which the dealer had furnished 8 declarations in form 'F' for ` 5.28 crore and the rest amount of ` 25,433 (not supported by F form) was levied to tax at the State rate. However, scrutiny of road permit blue revealed that the dealer in addition to the above had sold goods valued at ` 18.00 lakh which were not supported by declaration in

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Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
											form 'F' resulting in suppression of sales turnover of ` 17.75 lakh.
4	Adityapur	Jyoti Cero Rubber/ 20130901025	2010-11/ 19.2.2014	60,11,086.00	36,16,342.44	23,94,743.56	4	95,789.74	1,91,579.48	2,87,369.23	The sales turnover as returned by the dealer and accepted by the assessing authority for sales not supported by C form was ` 36.16 lakh, however, scrutiny of blue road permit revealed that the actual sales turnover not supported by 'C' was ` 60.11 lakh.
5	Dhanbad	Oriental Coke Industries/ 20261700573	2010-11/ 30.9.2013	7,37,15,584.21	6,82,12,320.11	55,03,264.10	4	2,20,130.56	4,40,261.13	6,60,391.69	The purchase turnover according annual return and JVAT-409 was ` 7.37 crore, however, the dealer had accounted for purchase in the trading account to ` 6.82 crore only on which the assessment was finalised.
6	Dhanbad	Anil Traders/ 20421700194	2010-11/ 21.6.2012	71,38,606.00	64,44,347.00	6,94,259.00	12.5	86,782.38	1,73,564.75	2,60,347.13	The total inter-State sales through road permit blue and receipt of 'C' forms worked out to ` 71.39 lakh, however, the dealer had accounted for inter-State sales of ` 64.44 lakh on which the assessment was finalised.

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Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
7	Giridih	Atibir Industries Co. Ltd/ 20092300951	2010-11/ 10.2.2014	88,38,26,134.00	67,88,25,505.32	20,50,00,628.68	4	82,00,025.15	1,64,00,050.29	2,46,00,075.44	The dealer had deducted amount of ` 16.90 crore being iron ore fines transferred to iron ore after screening but the dealer had not shown any transfer (receipt) of goods in the manufacturing account and had accounted for purchase of iron ore to the tune of ` 29.48 crore only being goods (raw material) purchased during the year. Further, from the annual return it was noticed that during 2010-11, the dealer had shown purchase of ` 71.48 crore, however, the dealer has accounted for purchase in its manufacturing account to the tune of ` 67.88 crore only. Thus there was suppression of purchase turnover of ` 20.50 crore (` 16.90 crore + ` 3.60 crore).

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Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
8	Giridih	Santpuria Alloys Pvt. Ltd/ 20692300621	2010-11/ 27.1.2014	44,47,96,985.73	35,92,15,141.93	8,55,81,843.80	4	34,23,273.75	68,46,547.50	1,02,69,821.26	The dealer had shown consumption of Iron Ore as 74,560.15 MT valued at ` 35.92 crore on which the assessment was finalised, however, from the Audit Report and Statement of Accounts for the year ended 31 March 2012 (Notes on account- Other notes) placed on record it was seen that during 2010-11, the valuation of consumption of raw materials (iron ore) was shown for 74,560.150 MT valued at ` 44.48 crore only. Thus, the dealer had suppressed turnover of ` 8.56 crore (` 44.48 crore - ` 35.92 crore).
9	Giridih	Lal Ferro Alloys Co. Pvt. Ltd/ 20492305167	2010-11/ 4.3.2014	1,07,93,223.00	0.00	1,07,93,223.00	4	4,31,728.92	8,63,457.84	12,95,186.76	From the scrutiny of details of road permit pink utilised by the dealer it was seen that the dealer had sold Rejected Iron Ore for ` 1.08 crore but the sale of Rejected Iron Ore was not reflected in the manufacturing/trading A/c.

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Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
10	Giridih	Venkateshwara Sponge & Iron Co. Pvt. Ltd./ 20372305303	2009-10/ 28.2.2013	68,08,570.00	0.00	68,08,570.00	4	2,72,342.80	5,44,685.60	8,17,028.40	On actual totalling of the trading account, it was noticed that the credit side of the trading account was deficient by ` 68.09 lakh resulting in suppression of sales turnover.
11	Jamshedpur Urban	Tata Consultancy Services Ltd./ 20181002314	2010-11/ 11.12.2013	3,06,51,303.00	2,98,52,603.00	7,98,700.00	12.5	99,837.50	1,99,675.00	2,99,512.50	During 2010-11, the dealer had shown inter-State purchase of ` 2.99 crore (CST purchase: ` 2.86 crore + Import: ` 0.13 crore) in the trading account on which the assessment was finalised. However, from the JVAT-409 and annual return it was seen that the dealer had also received goods (stock transfer) valued at ` 7.99 lakh from its branches which was not accounted for in the trading account.
12	Jamshedpur Urban	Geetanjali Jewellery Retail Pvt. Ltd./ 20371005794	2010-11/ 15.3.2014	7,55,42,830.00	5,51,00,989.00	2,04,41,841.00	1	2,04,418.41	4,08,836.82	6,13,255.23	The dealer during 2010-11 had shown receipt of goods through stock transfer to the tune of ` 5.51 crore. However, from the annual return for 2010-11 and statement of stock receipt from Mumbai it was noticed that the dealer had actually

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											received goods valued at ` 7.55 crore.
13	Jamshedpur Urban	Tractor India Ltd/ 20051005704	2010-11/ 12.3.2014	5,93,97,304.83	4,41,91,650.49	1,52,05,654.34	4	6,08,226.17	12,16,452.35	18,24,678.52	During 2010-11, the dealer had shown inter-State purchase and stock transfer receipt of ` 4.42 crore on which the assessment was finalised. However, scrutiny of road permit (504G) revealed that the dealer had actually purchased/ received goods valued at ` 5.94 crore.
14	Jamshedpur Urban	Sreeleathers/ 20601000434	2010-11/ 6.6.2013	6,86,03,203.00	6,28,65,838.00	57,37,365.00	12.5	7,17,170.63	14,34,341.25	21,51,511.88	The dealer in contravention to the provisions of Section 2 (xlviii) of the JVAT Act, 2005, had included VAT and CST in the trading account resulting in suppression of sales turnover.
			2011-12/ 16.12.2013	6,86,53,993.00	6,15,06,228.00	71,47,765.00	14	10,00,687.10	20,01,374.20	30,02,061.30	The dealer in contravention to the provisions of Section 2 (xlviii) of the JVAT Act, 2005, had included VAT and CST in the trading account resulting in suppression of sales turnover.

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Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
15	Jamshedpur Urban	IVRCL Infrastructure Projects Ltd./ 20581002094	2010-11/ 24.3.2014	74,82,06,206.00	71,16,27,243.00	3,65,78,963.00	12.5	45,72,370.38	91,44,740.75	1,37,17,111.13	The gross turnover excluding E1 sale was determined at ` 71.16 crore on which the assessment was finalised. However, from the details of JVAT-400 (TDS) furnished by the dealer, the actual receipt of payment was ` 74.82 crore from different agencies for works undertaken during 2010-11 on which tax of ` 1.50 crore was deducted as TDS.
16	Jamshedpur	The Tinplate Company of India Ltd./ 20210800004	2010-11/ 05.03.2014	6,30,44,25,980.00	3,00,89,24,704.00	3,29,55,01,276.00	4	13,18,20,051.04	26,36,40,102.08	39,54,60,153.12	On the basis of consumption of materials, manufacturing expenses and gross profit as declared by the dealer, the sales turnover without tax worked out to ` 630.44 crore, however, the company has disclosed sales turnover (without tax) of ` 300.89 crore only on which the assessment was finalised. Thus, the dealer company has suppressed sales turnover of ` 329.55 crore.

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(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
17	Jamshedpur	TRF Limited/ 20300800003	2010-11/ 19.3.2014	7,26,26,77,000.00	5,22,05,65,939.00	2,04,21,11,061.00	4	8,16,84,442.44	16,33,68,884.88	24,50,53,327.32	On the basis of information available on assessment records, the total taxable turnover of goods worked out to ` 726.27 crore whereas, the dealer had shown taxable turnover to the tune of ` 522.06 crore only on which the assessment was finalized. Thus, there was suppression of taxable turnover of ` 204.21 crore.
18	Jamshedpur Urban	IFB Industries Ltd/ 20261005175	2009-10/ 28.2.2013	2,35,86,471.26	2,26,71,104.13	9,15,367.13	12.5	1,14,420.89	2,28,841.78	3,43,262.67	According to details of 504G, the dealer had purchased goods from outside the State for ` 2.36 crore, however, the dealer had accounted for ` 2.27 crore only on which the assessment was finalised.
19	Chaibasa	Poddar Minerals/ 20921200369	2010-11/ 3.10.2013	12,01,80,507.55	11,70,09,261.00	31,71,246.55	4	1,26,849.86	2,53,699.72	3,80,549.59	According to details of 504B, the dealer had sold goods outside the State for ` 12.02 crore, however, the dealer had accounted for ` 11.70 crore in the annual return only on which the assessment was finalised.

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Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
20	Chaibasa	Metalsa India Pvt. Ltd./ 20081205781	2010-11/ 3.3.2014	8,36,74,931.83	7,11,30,145.00	1,25,44,786.83	4	5,01,791.47	10,03,582.95	15,05,374.42	According to details of 504B, the dealer had sold goods outside the State for ` 8.37 crore, however, the dealer had accounted for ` 7.11 crore in the annual return only on which the assessment was finalised.
21	Ramgarh	SS Agrawal/ 20591903568	2011-12/ 5.2.2014	19,52,600.00	11,29,026.00	8,23,574.00	14	1,15,300.36	2,30,600.72	3,45,901.08	According to usage of road permit green and C forms, the dealer had actually purchased goods valued at ` 19.52 lakh but accounted for ` 11.29 lakh in the trading account on which the assessment was finalised.
22	Ramgarh	Nanak Ferro Alloys Pvt. Ltd./ 20761905221	2010-11/ 25.3.2014	11,35,70,063.16	10,32,37,658.96	1,03,32,404.20	4	4,13,296.17	8,26,592.34	12,39,888.50	According to details of 504G, the dealer had purchased goods from outside the State for ` 11.36 crore, however, the dealer had accounted for ` 10.32 crore only on which the assessment was finalised.

Appendix-II (Referred to in Paragraph No. 2.3.11.1 of the Report)

Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
23	Ramgarh	Chhinamastika Cement & Ispat Pvt. Ltd./ 20411903172	2010-11/ 27.3.2014	22,05,81,496.82	21,32,67,607.00	73,13,889.82	4	2,92,555.59	5,85,111.19	8,77,666.78	According to annual return the total purchase of raw material was ` 22.06 crore but the dealer accounted for ` 21.33 crore (` 18.94 crore + ` 2.39 crore) only. Thus, there was suppression of purchase turnover of ` 73.14 lakh.
24	Ramgarh	Jindal Steel & Power Ltd./ 20021905607	2009-10/ 4.3.2013 and 28.6.2014	45,84,60,979.00	43,20,04,573.00	2,64,56,406.00	4	10,58,256.24	21,16,512.48	31,74,768.72	The dealer had actually received goods (raw materials and capital goods) on stock transfer valued at ` 45.85 crore but accounted for receipt of ` 43.20 crore only in the annual return. Thus, stock receipt of ` 2.65 crore was however not accounted for.
25	Ramgarh	Gulf Oil Corporation Ltd./ 20721903244	2010-11/ 30.1.2014	6,64,45,765.00	5,78,06,181.00	86,39,584.00	12.5	10,79,948.00	21,59,896.00	32,39,844.00	According to details of 504G, the dealer had purchased goods from outside the State for ` 6.64 crore, however, the dealer had accounted for ` 5.78 crore only on which the assessment was finalised.

Appendix-II (Referred to in Paragraph No. 2.3.11.1 of the Report)

Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
26	Ramgarh	Bhuwania Associates/ 20541903634	2010-11/ 24.3.2014	18,81,99,710.34	14,28,00,152.26	4,53,99,558.08	4	18,15,982.32	36,31,964.65	54,47,946.97	According to the purchase statement, the actual purchase of raw materials was ` 18.82 crore but the dealer accounted for ` 14.28 crore in the trading account on which the assessment was finalised.
27	Ramgarh	Tractor India Ltd/ 20641906618	2010-11/ 28.3.2014	7,60,87,972.50	1,10,93,916.84	6,49,94,055.66	4	25,99,762.23	51,99,524.45	77,99,286.68	According to details of 504B, the dealer had sold/transferred goods outside the State for ` 7.61 crore, however, the dealer had accounted for ` 1.11 crore only on which the assessment was finalised.
28	Ranchi East	Micro Computer/ 20560200206	2010-11// 26.3.2014	13,99,64,932.31	13,39,04,703.71	60,60,228.60	4	2,42,409.14	4,84,818.29	7,27,227.43	According to details of 504G, the dealer had purchased goods from outside the State for ` 14.00 crore, however, the dealer had accounted for ` 13.39 crore only on which the assessment was finalised.
29	Ranchi East	Swastik Metal Pvt. Ltd./ 20260200759	2010-11/ 15.6.2013	9,95,88,306.87	9,03,55,855.99	92,32,450.88	4	3,69,298.04	7,38,596.07	11,07,894.11	The dealer incorrectly deducted the amount of Excise Duty of ` 92.32 lakh from purchases made resulting in suppression of purchase turnover.

Appendix-II (Referred to in Paragraph No. 2.3.11.1 of the Report)

Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
30	Ranchi East	Essar Project (I) Ltd./ 20820206683	2010-11/ 28.3.2014	14,18,76,044.62	0.00	14,18,76,044.62	4	56,75,041.78	1,13,50,083.57	1,70,25,125.35	According to details of road permit green, the dealer had made stock receipt of electrical goods for consumption in works contract worth ` 14.19 crore but had not accounted in the annual return nor reflected in the trading account on which the assessment was finalised.
31	Ranchi East	BPCL/ 20430200811	2010-11/ 31.3.2014	40,18,19,704.00	9,72,59,013.56	30,45,60,690.44	4	1,21,82,427.62	2,43,64,855.24	3,65,47,282.85	The dealer had actually sold/transferred goods outside the state through road permit blue to the tune of ` 40.19 crore but the assessment under CST Act was finalised for ` 9.73 crore only.
32	Adityapur	Garg Engineers Ltd/ 20210901854	2009-10/ 16.6.2012	21,02,22,559.00	20,84,77,291.15	17,45,267.85	12.5	2,18,158.48	4,36,316.96	6,54,475.44	On the basis of information/ documents furnished by the dealer, the gross turnover of the dealer including excise duty was worked out to ` 21.02 crore but the dealer had accounted for gross turnover of ` 20.85 crore only on which the assessment was finalised.

Appendix-II (Referred to in Paragraph No. 2.3.11.1 of the Report)

Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
33	Adityapur	AMI Enterprises Pvt. Ltd/ 20850901502	2010-11/ 4.10.2013	10,85,16,714.46	9,55,03,534.90	1,30,13,179.56	4	5,20,527.18	10,41,054.36	15,61,581.55	According to the annual return and purchase statement the actual purchase of goods was ` 10.85 crore but the dealer had accounted for ` 9.55 crore in its JVAT-409 on which the assessment was finalised.
34	Ranchi West	Abhijeet Projects Ltd./ 20720306092	2010-11/ 21.3.2014	1,60,84,16,645.93	38,16,88,211.00	1,22,67,28,434.93	4	4,90,69,137.40	9,81,38,274.79	14,72,07,412.19	The dealer had availed exemption on transit sale of ` 326.77 crore against purchase of ` 175.70 crore (supported with Form E-1) and the dealer had earned profit of ` 151.07 crore. Further, the profit on E1 sales not supported by E1 forms worked out to ` 7.57 crore (Sale: ` 32.54 crore - Purchase: ` 24.97 crore). Furthermore, profit on other vatable goods worked out to ` 2.20 crore (Sale: ` 5.38 crore - Purchase: ` 3.18 crore). Thus, the total profit worked out to ` 160.84 crore but the dealer reflected total profit of ` 38.17 crore only in its trading account resulting in suppression of sales

Appendix-II (Referred to in Paragraph No. 2.3.11.1 of the Report)

Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
											turnover of ` 122.67 crore.
35	Ranchi West	Solar Industries India Ltd./ 20050301512	2010-11/ 29.3.2014	29,43,06,889.00	0.00	29,43,06,889.00	12.5	3,67,88,361.13	7,35,76,722.25	11,03,65,083.38	From the quarterly returns it was noticed that the dealer had made stock transfer of goods within State to the tune of ` 29.43 crore but did not incorporate it in the trading account nor furnished any JVAT-506 for such transfer. The assessing authority also did not discuss such transaction or exemption granted on it in the assessment order resulting in suppression of sales turnover.
36	Ranchi West	Pepsico India Holding Pvt. Ltd./ 20530402128	2009-10/ 30.10.2013	48,36,92,045.61	45,87,36,951.70	2,49,55,093.91	4	9,98,203.76	19,96,407.51	29,94,611.27	The dealer during 2009-10 had utilised 3808 number of JVAT-504P for sale of goods within the state to the tune of ` 48.37 crore (including tax) but had accounted for ` 45.87 crore (including tax) only in its trading account on which the assessment was finalised.

Appendix-II (Referred to in Paragraph No. 2.3.11.1 of the Report)

Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
37	Ranchi West	Spice Mobile Ltd./ 20770301892	2009-10/ 18.12.2013	33,21,84,750.00	32,76,21,547.90	45,63,202.10	4	1,82,528.08	3,65,056.17	5,47,584.25	The dealer during 2009-10 had paid entry tax of ` 1.33 crore (@ 4% on purchase/receipt of goods from outside the State. Thus, the total purchase worked out to ` 33.22 crore but the dealer accounted for purchase of ` 32.76 crore only in its trading account on which the assessment was finalised.
38	Ranchi West	Saraswati Enterprises/ 20140302431	2010-11/ 3.6.2013	59,21,820.18	17,37,292.49	41,84,527.69	4	1,67,381.11	3,34,762.22	5,02,143.32	Scrutiny of details of road permit green revealed that the dealer had actually purchased goods valued at ` 59.22 lakh from outside the State but accounted for ` 17.38 lakh only in the trading account on which the assessment was finalised.

Appendix-II (Referred to in Paragraph No. 2.3.11.1 of the Report)

Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
39	Ranchi West	Jyoti Laboratories/ 20420401073	2010-11/ 2.6.2013	8,53,37,696.18	2,10,64,498.09	6,42,73,198.09	12.5	80,34,149.76	1,60,68,299.52	2,41,02,449.28	The dealer in its trading account has shown receipt of goods from outside the State, taxable at the rate of 12.5%, to the tune of ₹ 2.11 crore on which the assessment was finalised. However our scrutiny of details of road permit green revealed that the dealer had actually received goods taxable at the rate of 12.5 per cent (Detergent etc.) to the tune of ₹ 8.53 crore.
40	Ranchi South	Gondwana Ceramic Works Pvt. Ltd./ 20500101590	2010-11/ 20.9.2013	85,77,527.00	60,26,258.75	25,51,268.25	4	1,02,050.73	2,04,101.46	3,06,152.19	Scrutiny of details of C forms received, usage of road permit blue revealed that the dealer had actually sold goods outside the State to the tune of ₹ 85.78 lakh but had accounted for ₹ 60.26 lakh only on which the assessment was finalised.
41	Ranchi South	Kent RO System Ltd./ 20580106518	2010-11/ 7.3.2014	6,94,22,128.00	6,73,13,527.00	21,08,601.00	12.5	2,63,575.13	5,27,150.25	7,90,725.38	Scrutiny of details of road permit green revealed that the dealer had actually purchased goods valued at ₹ 6.94 crore from outside the State but accounted for ₹ 6.73 crore only in the trading account

Appendix-II (Referred to in Paragraph No. 2.3.11.1 of the Report)

Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
											on which the assessment was finalised.
42	Ranchi South	GTL Ltd./ 20190106226	2010-11/ 24.1.2014	1,83,37,863.46	1,71,65,871.60	11,71,991.86	12.5	1,46,498.98	2,92,997.97	4,39,496.95	Taking the OB, purchase of materials and closing balance of materials, the actual consumption/sale of materials worked out to ` 1.83 crore (without profit) whereas the dealer had shown sale of materials for ` 1.72 crore on which the assessment was finalised.
43	Ranchi South	Genus Power Infrastructure Ltd./ 20410106397	2010-11/ 14.3.2014	16,26,76,076.92	15,27,45,855.92	99,30,221.00	12.5	12,41,277.63	24,82,555.25	37,23,832.88	Taking the OB, purchase of materials and closing balance of materials, the actual consumption/sale of materials worked out to ` 16.27 crore whereas the dealer had shown sale of materials for ` 15.27 crore on which the assessment was finalised.
44	Ranchi South	Miki Wire Works Pvt. Ltd./ 20810100401	2010-11/ 27.2.2012	1,00,00,60,150.25	87,81,79,520.53	12,18,80,629.72	4	48,75,225.19	97,50,450.38	1,46,25,675.57	As per annual return the dealer had purchased goods valued at ` 100.01 crore whereas the dealer had shown purchase of ` 87.82 crore only in the trading account.

Appendix-II (Referred to in Paragraph No. 2.3.11.1 of the Report)

Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
			2011-12/ 30.4.2014	79,14,93,042.28	70,80,24,726.81	8,34,68,315.47	5	41,73,415.77	83,46,831.55	1,25,20,247.32	As per annual return the dealer had actually purchased goods valued at ` 79.15 crore whereas the dealer had shown purchase of ` 70.80 crore only in the trading account on which the assessment was finalised.
45	Ranchi South	SKM Enterprises/ 20280100256	2011-12/ 4.10.2014	66,67,77,589.74	58,13,58,848.80	8,54,18,740.94	14	1,19,58,623.73	2,39,17,247.46	3,58,75,871.19	According to the details of road permit pink, the actual sales turnover of branches excluding Ranchi worked out to ` 66.68 crore, however the dealer had shown sales turnover (branches) of ` 58.14 crore only in the trading account on which the assessment was finalised.
46	Ranchi South	Indian Oil Corporation Ltd./ 20960100755	2010-11/ 27.3.2014	43,30,39,07,506.41	42,17,73,85,965.24	1,12,65,21,541.17	4	4,50,60,861.65	9,01,21,723.29	13,51,82,584.94	There was a difference of ` 112.65 crore between the debit and credit side of the trading account on which the assessment was finalised. Thus, either sales turnover or closing stock was suppressed by ` 112.65 crore.
47	Ranchi South	Usha Martin Ltd. (WRP Division)/ 20650100392	2011-12/ 22.10.2014	57,34,50,946.66	43,09,61,581.00	14,24,89,365.66	5	71,24,468.28	1,42,48,936.57	2,13,73,404.85	The dealer had not accounted for the CST paid for ` 3.97 crore. Further, from the road permit

Appendix-II (Referred to in Paragraph No. 2.3.11.1 of the Report)

Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
											green it was seen that the dealer had imported goods valued at ` 52.36 crore but the dealer had accounted for ` 43.10 crore in the trading account. Furthermore, the dealer had purchased goods within the State on the strength of road permit green (prescribed for purchase from outside the State) which was not accounted for in the purchases (within State) as shown in the trading account on which the assessment was finalised.
48	Bokaro	SAIL, Bokaro Steel Plant/ 20581402316	2011-12/ 30.3.2015	77,73,60,66,129.00	75,69,66,12,687.00	2,03,94,53,442.00	2	4,07,89,068.84	8,15,78,137.68	12,23,67,206.52	The dealer had returned inter-State sales on concessional rate for ` 7569.66 crore (excluding tax) on which the assessment was finalised and tax was levied accordingly. However, we noticed that the dealer had actually furnished C forms valued at ` 7,773.61 crore (excluding tax). Thus, there was suppression of sales turnover ` 203.95 crore.

Appendix-II (Referred to in Paragraph No. 2.3.11.1 of the Report)

Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
49	Bokaro	SAIL, Branch Sales Office/ 20671402315	2010-11/ 31.3.2014	4,28,89,58,908.75	4,07,59,31,746.12	21,30,27,162.63	4	85,21,086.51	1,70,42,173.01	2,55,63,259.52	The dealer company during 2010-11 had shown stock receipt of goods from outside the State to the tune of ` 697.74 crore, of which, ` 407.59 crore related to its 3 units, whereas, but from the requisition of form F it was noticed that the dealer had actually received goods worth ` 428.90 crore from the above 3 units on which the assessment was finalised.
50	Bokaro	Prem Industries/ 20251401382	2010-11/ 17.8.2013	2,74,82,125.04	2,56,57,126.80	18,24,998.24	12.5	2,28,124.78	4,56,249.56	6,84,374.34	The dealer during 2010-11 had shown purchase from outside the State to ` 2.57 crore on which the assessment was finalised. However, our scrutiny of requisition of C forms and purchases made through road permit green (for which no C was requisitioned) revealed that the dealer had actually received goods to the tune of ` 2.75 crore.
51	Bokaro	Hindustan Auto Agency/ 20741402810	2010-11/ 3.6.2013	1,71,23,74,460.43	1,59,89,64,227.82	11,34,10,232.61	12.5	1,41,76,279.08	2,83,52,558.15	4,25,28,837.23	Scrutiny of green road permit utilised by the dealer, requisition/usage of

Appendix-II (Referred to in Paragraph No. 2.3.11.1 of the Report)

Suppression of purchase/sale turnovers

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax leviable	Penalty leviable u/s 37(6)	Total tax and penalty leviable	Remarks
											C forms revealed that the dealer had actually purchased goods from outside the State worth ` 171.24 crore but accounted for ` 159.90 crore in the trading account on which the assessment was finalised.
52	Bokaro	Chas Metal Centre/ 20501405222	2010-11/ 1.3.2014	21,11,259.00	9,03,482.05	12,07,776.95	4	48,311.08	96,622.16	1,44,933.23	The dealer was assessed to turnover of ` 9.03 lakh which were not supported by C forms, however, our scrutiny of road permit blue revealed that the dealer had actually sold goods worth ` 21.11 lakh for which no C forms were received.
53	Bokaro	MECON Ltd/ 20611402639	2010-11/ 28.3.2014	20,04,56,395.00	17,75,11,630.00	2,29,44,765.00	4	9,17,790.60	18,35,581.20	27,53,371.80	Scrutiny of quarterly returns revealed that the dealer company had actually purchased goods worth ` 20.05 crore from outside the State but accounted for ` 17.75 crore on which the assessment was finalised.
Total				1,53,13,34,89,790.03	1,40,82,80,14,242.41	12,30,54,75,547.62		52,41,80,138.34	1,04,83,60,276.69	1,57,25,40,415.03	

Appendix-III (Referred to in Paragraph No. 2.3.11.2 of the Report)

Suppression of purchase/sale detected by cross-verification

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 37(6)	Total tax and penalty leviable	Remarks
1	Adityapur	Ahluwalia Contracts India Ltd./ 20660905523	2010-11/ 29.3.2014	42,26,70,208.00	39,00,77,040.00	3,25,93,168.00	12.5	40,74,146.00	81,48,292.00	1,22,22,438.00	The dealer had shown gross turnover of ` 39.01 crore on which the assessment was finalised, however, our cross verification of records with Director, Airport Authority of India, Ranchi revealed that the dealer, during 2010-11, had actually received payment of ` 42.27 crore.
2	Adityapur	ASL Industries P. Ltd./ 20910900887	2010-11/ 6.1.2014	47,83,43,368.92	47,41,26,225.66	42,17,143.26	12.5	5,27,142.91	10,54,285.82	15,81,428.72	The dealer had shown intra-State sales of ` 53.23 crore, of which sales to M/s Tata Motors, Jamshedpur was shown as ` 47.41 crore. However, our cross verification of records with M/s Tata Motors revealed that the dealer had actually sold goods to M/s Tata Motors valued at ` 47.83 crore.
3	Adityapur	AZTEC Engineers/ 20760900824	2010-11/ 22.10.2013	5,38,34,506.33	5,19,61,542.40	18,72,963.93	12.5	2,34,120.49	4,68,240.98	7,02,361.47	The dealer had shown intra-State sales of ` 6.19 crore, of which, sales to M/s Tata Motors, Jamshedpur was shown as ` 5.20 crore. However, our cross verification of records with M/s Tata Motors revealed that the dealer had actually sold goods to M/s Tata Motors valued at ` 5.38 crore.

Appendix-III (Referred to in Paragraph No. 2.3.11.2 of the Report)

Suppression of purchase/sale detected by cross-verification

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 37(6)	Total tax and penalty leviable	Remarks
4	Ramgarh	CCL, Kuju Area/ 2021905510	2009-10/ 17.1.2014	21,94,49,000.00	19,50,99,859.00	2,43,49,141.00	4	9,73,965.64	19,47,931.28	29,21,896.92	Cross verification of the records of another dealer (M/s CCL Argada Area) revealed that the dealer had shown receipt of goods from Kuju Area to the tune of ` 21.94 crore but the dealer had shown goods transferred to Argada Area valued at ` 19.51 crore only.
			2010-11/ 14.1.2014	31,64,47,000.00	0.00	31,64,47,000.00	4	1,26,57,880.00	2,53,15,760.00	3,79,73,640.00	Cross verification of the records of another dealer (M/s CCL Argada Area) revealed that the dealer had shown receipt of goods from Kuju Area to the tune of ` 31.64 crore but the dealer had not shown any goods transferred to Argada Area .
5	Deoghar	Singhson Arcon Pvt. Ltd/ 20732600523	2010-11/ 29.03.2014	50,19,480.00	5,00,000.00	45,19,480.00	12.5	5,64,935.00	11,29,870.00	16,94,805.00	The GTO of the contractor dealer was determined at ` 5.00 lakh on which the assessments was finalised, however, our cross verification of data revealed that the dealer had received payment of ` 50.19 lakh for the year 2010-11 from M/s Hindustan Steel Works Construction Limited registered in South Commercial Taxes Circle, Ranchi.

Appendix-III (Referred to in Paragraph No. 2.3.11.2 of the Report)

Suppression of purchase/sale detected by cross-verification

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 37(6)	Total tax and penalty leviable	Remarks
6	Tenughat	Project Officer Kathara Washery/ 20602205100	2010-11/ 20.01.2014	1,56,40,200.00	0.00	1,56,40,200.00	4	6,25,608.00	12,51,216.00	18,76,824.00	The dealer company had shown receipt of goods from its branches within State as Nil on which the assessment was finalised. However, our cross verification of records of M/s CCL, Dhori Area (TIN 20312205364) registered in the same commercial taxes circle revealed that the later has shown stock transfer of goods ` 1.56 crore to Kathara Washery on the strength of JVAT 506.
7	Tenughat	Arti Construction/ 20732200592	2010-11/ 15.03.14	1,17,67,000.00	0.00	1,17,67,000.00	12.5	14,70,875.00	29,41,750.00	44,12,625.00	Our cross verification of data collected from the O/o the EE, RDS, Bokaro revealed that the dealer had received payment of ` 1.18 crore for the year 2010-11 from EE, RDS, Bokaro, however, the same was not accounted for in his accounts on which the assessment was finalised.
8	Tenughat	The Project Officer Swang Washery/ 20812205056	2010-11/ 20.01.14	12,76,61,949.00	60,96,666.90	12,15,65,282.10	4	48,62,611.28	97,25,222.57	1,45,87,833.85	Cross-verification of records of the dealer with another dealer registered in the same circle revealed that though the dealer had had issued JVAT-506 to CCL Dhori Area (TIN 20312205364) for receipt of goods valued at ` 12.77 crore but shown receipt from branches for ` 60.97 lakh only on which the assessment was finalised.

Appendix-III (Referred to in Paragraph No. 2.3.11.2 of the Report)

Suppression of purchase/sale detected by cross-verification

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 37(6)	Total tax and penalty leviable	Remarks
9	Tenughat	Jain Infraproject Ltd./ 20812205347	2010-11/ 22.03.14	6,70,05,808.00	1,00,000.00	6,69,05,808.00	12.5	83,63,226.00	1,67,26,452.00	2,50,89,678.00	The GTO of the contractor dealer was determined at ` 1.00 lakh on which the assessments was finalised, however, our cross verification of data revealed that the dealer had received payment of ` 6.70 crore for the year 2010-11 from M/s NBCC registered in Ranchi East Commercial Taxes Circle, Ranchi.
10	Chaibasa	SAIL, Kiriburu/ 20501200794	2010-11/ 24.01.2014	2,05,76,36,181.03	1,89,70,26,914.04	16,06,09,266.99	4	64,24,370.68	1,28,48,741.36	1,92,73,112.04	Our cross-verification of data obtained from the Mining Department, Chaibasa revealed that the dealer had actually despatched iron ore of 36.61 lakh MT but had accounted for 33.75 lakh MT only on which the assessment was finalised.
11	Chaibasa	Usha Martin Ltd/ 20481205166	2010-11/ 03.02.2014	1,26,84,93,890.21	91,90,40,853.01	34,94,53,037.20	4	1,39,78,121.49	2,79,56,242.98	4,19,34,364.46	Our cross-verification of data obtained from the Mining Department, Chaibasa revealed that the dealer had actually despatched iron ore of 15.27 lakh MT but had accounted for 11.06 lakh MT only on which the assessment was finalised.

Appendix-III (Referred to in Paragraph No. 2.3.11.2 of the Report)

Suppression of purchase/sale detected by cross-verification

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 37(6)	Total tax and penalty leviable	Remarks
12	Ramgarh	Tarpedo Construction Pvt. Ltd./ 20831900516	2010-11/ 5.2.14	2,28,36,450.00	1,55,04,511.00	73,31,939.00	12.5	9,16,492.38	18,32,984.75	27,49,477.13	Our cross-verification of data collected from other departments revealed that the dealer had actually received payments of ` 1.99 crore from RWD Bokaro and ` 29.57 lakh from M/s Hindustan Steel Works Construction Ltd, Ranchi during 2010-11 but had returned GTO of ` 1.55 crore only on which the assessment was finalised.
13	Ramgarh	Abhishek Shekhar/ 20301906292	2009-10/ 9.3.2011	1,29,35,650.00	2,33,785.00	1,27,01,865.00	4	5,08,074.60	10,16,149.20	15,24,223.80	Our cross-verification of records of a dealer registered in the same circle revealed that the dealer had received payment for supply of goods for ` 1.29 crore from M/s TATA Steel Ltd. Ramgarh during 2009-10 but the assessment was finalised on GTO of ` 2.34 lakh only.
14	Ramgarh	Seela Prasad/ 20401906308	2009-10/ 6.2.2011	39,91,650.00	2,73,260.00	37,18,390.00	4	1,48,735.60	2,97,471.20	4,46,206.80	Our cross-verification of records of a dealer registered in the same circle revealed that the dealer had received payment for supply of goods for ` 39.92 lakh from M/s TATA Steel Ltd. Ramgarh during 2009-10 but the assessment was finalised on GTO of ` 2.73 lakh only.

Appendix-III (Referred to in Paragraph No. 2.3.11.2 of the Report)

Suppression of purchase/sale detected by cross-verification

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 37(6)	Total tax and penalty leviable	Remarks
15	Ranchi West	BEML Ltd./ 20870302322	2009-10/ 21.02.2013	4,95,93,150.00	3,34,21,178.00	1,61,71,972.00	4	6,46,878.88	12,93,757.76	19,40,636.64	The dealer had shown sale within the State to the tune of ` 25.96 crore, of which, sale to M/s TISCO, WBC Depot was shown as ` 3.34 crore only. However, our cross verification of records with TISCO, WBC Depot revealed that the purchasing dealer had deducted WCT of ` 9.92 lakh (@ 2%), thus, the total supply of goods worked out to ` 4.96 crore (= 3.34 crore x 50).
16	Bokaro	SAIL, Branch Sales Office/ 20671402315	2010-11/ 31.3.2014 and 14.11.2014 (revised)	5,98,86,03,052.00	5,43,70,91,802.65	55,15,11,249.35	4	5,69,77,183.95	11,39,54,367.89	17,09,31,551.84	The dealer company during 2010-11 had shown stock receipt of goods from M/s SAIL, Bokaro Steel Plant (TIN-20671402315) to the tune of ` 543.71 crore on which the assessment was finalised. However, we cross-verified the figures with the records of M/s SAIL, Bokaro Steel Plant and noticed that the transferee dealer had actually transferred goods worth ` 598.86 crore and had issued JVAT-507 for even amount.
17	Ranchi West	Dipanshu Promoter and Builder Pvt. Ltd./ 20100300369	2010-11/ 11.11.2013	21,43,97,037.00	17,93,73,665.00	3,50,23,372.00	12.5	43,77,921.50	87,55,843.00	1,31,33,764.50	According to the details of the TDS and payments received from M/s NPCC, registered in Ranchi South Circle, the dealer had received payment of ` 21.44 crore but the dealer had shown receipt of ` 17.94 crore only on which the assessment was finalised.
Total				11,33,63,25,580.49	9,59,99,27,302.66	1,73,63,98,277.83		11,83,32,289.39	23,66,64,578.78	35,49,96,868.17	

Appendix-IV (Referred to in Paragraph No. 2.3.12 of the Report)

Incorrect determination of GTO

(Amount in `)

Sl. No.	Name of the circle	Name of the dealer (M/s)/TIN	Period/ Date of order	Commodity	GTO determined	GTO to be determined	Short	Rate of Tax	Additional tax leviable	Remarks
							determination of GTO			
1	Chaibasa	SAIL Gua Iron ore mines/ 20661200803	2010 -11/ 19.12.2013	Iron ore	2,11,01,46,469.26	2,28,30,38,819.00	17,28,92,349.74	4%	69,15,693.99	The AA determined GTO of ` 211.01crore but scrutiny of quarterly returns revealed that the actual GTO was ` 228.30 crore.
2	Deoghar	Mihijam Vanaspati Ltd./ 20482601582	2011 -12/ 18.07.2013	Vanaspati	86,06,86,080.29	86,81,64,821.00	74,78,740.71	5%	3,73,937.04	The dealer reflected GTO of ` 86.06 crore in his annual return but scrutiny of JVAT -409 shows GTO to ` 86.81 crore.
3	Jamshedpur Urban	Exide Industries Ltd./ 20011005329	2007-08/ 31.03.2010	Battery	41,94,88,270.33	64,33,23,513.16	22,38,35,242.83	12.50%	2,79,79,405.35	The dealer reflected GTO of ` 64.33crore in his annual return/JVAT-409 but the AA determined GTO to ` 41.95 crore.
4	Jamshedpur	L & T Finance Ltd./ 20170805360	2011 -12/ 28.12.2013	Hire purchase	4,68,11,551.00	4,82,86,368.00	14,74,817.00	5.00%	73,740.85	The AA determined GTO to ` 4.68 crore but as per annual return/JVAT-409 GTO comes to ` 4.82 crore.
5	Jamshedpur	Rohit Surfactants Pvt. Ltd./ 20390802233	2010 -11/ 31.12.2013	Detergent Powder & Cakes	99,02,72,428.00	1,08,55,40,611.86	9,52,68,183.86	12.50%	1,19,08,522.98	The AA determined the purchase turnover of ` 99.02 crore. However the actual purchase turnover was ` 108.55 crore.
6	Jamshedpur Urban	Shapoor Ji Pallon Ji & Co./ 2053100685	2010 -11/ 15.03.2014	Works Contract	47,77,95,224.41	60,11,84,944.41	12,33,89,720.00	12.50%	1,54,23,715.00	The dealer had not furnished his trading A/c. However, the GTO was to be determined on the basis of purchases made.
7	Ranchi South	Jharkhand State Electricity Board/ 20330105162	2010 -11/ 31.03.2014	Generation and distribution of Electricity	41,26,51,000.00	46,21,75,810.00	4,95,24,810.00	12.50%	61,90,601.25	In the instant case JSEB owns the meter and supplied its consumer and transferred the right to use these meters against which rent was recovered.
8	Ranchi South	K.E.C. International Ltd/ 20870105908	2010-11/ 24.02.14	Works contract	37,22,01,703.00	42,65,58,567.26	5,43,56,864.26	4,12.5%	62,44,085.06	The GTO was incorrectly determined at ` 37.22 crore instead of correct GTO of ` 42.66 crore. The difference of ` 5.44 crore was leviable @4 per cent on ` 57.41 lakh and @12.5 per cent on ` 4.81 crore.

Appendix-IV (Referred to in Paragraph No. 2.3.12 of the Report)

Incorrect determination of GTO

(Amount in `)

Sl. No.	Name of the circle	Name of the dealer (M/s)/TIN	Period/ Date of order	Commodity	GTO determined	GTO to be determined	Short	Rate of Tax	Additional tax leviable	Remarks
							determination of GTO			
9	Ranchi West	Abhijeet Projects Ltd/ 20720306092	2010-11/ 21.3.2014	Works contract	9,47,54,11,322.22	9,53,90,87,814.73	6,36,76,492.51	4.00%	25,47,059.70	The dealer had purchased goods taxable at the rate of 4 per cent for ` 80.02 crore and consumed the same leaving the closing balance nil. But at the time of assessment, the AA levied tax at the rate of 4 per cent on ` 73.66 crore only.
10	Dhanbad	EPSA India Projects Pvt. Ltd./ 20611705668	2010-11/ 21.2.2014	Works contract	31,08,68,361.00	32,92,79,336.68	1,84,10,975.68	12.5	23,01,371.96	The dealer had not furnished JVAT-409 or trading account of goods for works contract, however, the gross turnover of the dealer (works contractor) was determined at ` 31.09 crore, of which exemption for labour component was allowed to ` 30.97 crore and the balance amount of ` 11.68 lakh was levied to tax as sale of scrap. However, from the periodical returns it was noticed that the dealer had actually purchased goods valued at ` 1.84 crore which was not accounted for.
11	Dhanbad	Jagdamba Coke Industries P. Ltd./ 20751700546	2010-11/ 19.9.2013	Hard coke	25,88,64,161.00	28,82,85,675.29	2,94,21,514.29	4	11,76,860.57	According to the trading account furnished in JVAT-409, the credit side of the trading account was deficient by ` 2.05 crore, further, the manufacturing expenses in JVAT-409 was shown as ` 3.98 crore but in a statement furnished separately, the actual manufacturing expenses was ` 4.87 lakh. Thus, the total suppression worked out to ` 2.94 crore (` 2.05 crore + ` 88.77 lakh).

Appendix-IV (Referred to in Paragraph No. 2.3.12 of the Report)

Incorrect determination of GTO

(Amount in `)

Sl. No.	Name of the circle	Name of the dealer (M/s)/TIN	Period/ Date of order	Commodity	GTO determined	GTO to be determined	Short	Rate of Tax	Additional tax leviable	Remarks
							determination of GTO			
12	Jamshedpur Urban	J K Surface Coating Pvt. Ltd./ 20881001250	2010-11/ 15.3.2014	Works contractor	3,83,03,826.23	5,86,89,361.70	2,03,85,535.47	12.5	25,48,191.93	The total taxable turnover with profit worked out to ` 5.87 crore whereas the dealer has shown taxable turnover of ` 3.83 crore only on which the assessment was finalised. Thus, the dealer had suppressed the taxable turnover of ` 2.04 crore.
13	Jamshedpur	Leading Construction/ 20400800724	2011-12/ 4.1.2014	Works contract	21,28,78,646.65	40,45,20,939.84	19,16,42,293.19	14	2,68,29,921.05	On the basis of information available on assessment records, the total taxable turnover (including profit) of goods consumed in sale/works contract worked out to ` 40.45 crore whereas, the dealer had shown taxable turnover to the tune of ` 21.29 crore only on which the assessment was finalised. Thus, there was suppression of taxable turnover of ` 19.16 crore.
Total					15,98,63,79,043.39	17,03,81,36,582.93	1,05,17,57,539.54		11,05,13,106.73	

Appendix-V (Referred to in Paragraph No. 2.3.13.1 of the Report)

Excess allowance of ITC

(Amount in `)

Sl No.	Name of the Circle	Name of the dealer (M/s)/TIN	Period/Date of assessment	Commodity	ITC claimed by the dealer	ITC allowed	ITC to be allowed	Excess allowance of ITC	Amount of tax not paid	Extent of delay in completed months	Interest @ 1% pm	Total	Remarks
1	Jamshedpur Urban	Electrocraft/ 20871001304	2008-09/ 31.03.2011	Electronics goods	1,68,80,766.06	1,68,80,766.06	1,57,24,387.11	11,56,378.95	11,56,378.95	23	2,65,967.16	14,22,346.11	The AA allowed full ITC though the dealer had availed credit notes on account of incentives/credit notes and deducted it from the purchases within the state of Jharkhand.
			2009-10/ 20.03.2013	Electronics goods	2,38,70,878.73	2,38,70,878.73	2,20,43,313.04	18,27,565.69	18,27,565.69	34	6,21,372.33	24,48,938.02	The AA allowed full ITC though the dealer had availed credit notes on account of incentives/credit notes and deducted it from the purchases within the state of Jharkhand.
2	Dhanbad	BCCL, WJ Munidih/ 20361700033	2009 -10/ 28.02.2012	Coal	36,92,655.77	35,38,139.53	1,24,317.76	34,13,821.77	35,68,338.01	22	7,85,034.36	41,98,856.13	The AA did not apportion the ITC for intra-State stock transfer in the light of judgement in writ petition no. 6285 of 2007 and also incorrectly allowed carried forward ITC of ` 25.42 lakh from 2008-09.
			2010 -11/ 06.08.2014	Coal	13,01,945.65	13,01,945.65	0.00	13,01,945.65	13,01,945.65	32	4,16,622.61	17,18,568.26	The AA incorrectly allowed ITC though the sales of goods were less than 5 per cent.

Appendix-V (Referred to in Paragraph No. 2.3.13.1 of the Report)

Excess allowance of ITC

(Amount in `)

Sl No.	Name of the Circle	Name of the dealer (M/s)/TIN	Period/Date of assessment	Commodity	ITC claimed by the dealer	ITC allowed	ITC to be allowed	Excess allowance of ITC	Amount of tax not paid	Extent of delay in completed months	Interest @ 1% pm	Total	Remarks
3	Dhanbad	Inder Hard Coke Industries/ 23391700500	2010-11/ 20.09.2013	Hard coke	2,62,304.00	2,62,304.00	0.00	2,62,304.00	0.00	0	0.00	2,62,304.00	The AA incorrectly allowed carried forward ITC of ` 2.62 lakh though the assessment order was revised for the year 2009-10 without carrying forward the ITC.
4	Tenughat	Industrial Chemicals/ 20682201347	2010 -11/ 22.03.2014	Industrial chemical	2,98,454.62	2,98,437.56	42,498.00	2,55,939.56	2,55,939.56	35	89,578.85	3,45,518.41	The AA allowed full ITC on the counterfoil copy of JVAT-404 amounting to ` 20.44 lakh.
5	Chaibasa	R K Minerals/ 20111205553	2011 -12/ 01.07.2013	Iron ore	20,37,970.75	20,37,970.75	17,52,583.14	2,85,387.61	2,85,387.61	14	39,954.27	3,25,341.88	The AA allowed full ITC on the sale made to unregistered dealers of other state U/s 8(2) of CST Act, 1956 in contravention to SO 2 dated 07.05.2011. Further, as the dealer had availed incorrect ITC of ` 2.85 lakh (` 20.38 lakh - ` 17.53 lakh) on which the dealer was liable to pay interest and penalty u/s 30(1)(3) of the Act.
6	Chaibasa	Devikabhai Velji/ 20121200615	2011 -12/ 03.09.2014	Iron ore	62,78,813.00	62,78,813.00	56,45,927.66	6,32,885.34	6,32,885.34	16	1,01,261.65	7,34,146.99	The AA allowed full ITC on the sale made to unregistered dealers of other state U/s 8(2) of CST Act, 1956 in contravention to SO 2 dated 07.05.2011. Further, as the dealer had availed incorrect

Appendix-V (Referred to in Paragraph No. 2.3.13.1 of the Report)

Excess allowance of ITC

(Amount in `)

Sl No.	Name of the Circle	Name of the dealer (M/s)/TIN	Period/Date of assessment	Commodity	ITC claimed by the dealer	ITC allowed	ITC to be allowed	Excess allowance of ITC	Amount of tax not paid	Extent of delay in completed months	Interest @ 1% pm	Total	Remarks
													ITC of ` 6.33 lakh on which the dealer was liable to pay interest and penalty u/s 30(1)(3) of the Act.
7	Chaibasa	Salasar Minerals/ 20161205561	2011 -12/ 19.08.2014	Iron ore	18,75,660.00	18,75,651.85	14,39,346.04	4,36,305.81	4,36,313.96	15	65,447.09	5,01,752.90	The AA allowed full ITC on the sale made to unregistered dealers of other state U/s 8(2) of CST Act, 1956 in contravention to SO 2 dated 07.05.2011. Further, as the dealer had availed incorrect ITC of ` 4.36 lakh on which the dealer was liable to pay interest and penalty u/s 30(1)(3) of the Act.
8	Ramgarh	Bharat Refractories Ltd. (IFFCO)/ 20481900078	2009 -10/ 6.3.2013/ 01.11.2014 (Revised)	Fire Bricks	1,00,92,051.00	73,84,767.00	70,09,736.00	3,75,031.00	30,82,315.00	54	16,64,450.10	20,39,481.10	The dealer did not apportion correctly on account of inter-State stock transfer amounting to ` 21.98 crore. Further, as the dealer had availed incorrect ITC of ` 30.82 lakh (` 1.01 crore – ` 70.10 lakh) on which the dealer was liable to pay interest and penalty u/s 30(1)(3) of the Act.

Appendix-V (Referred to in Paragraph No. 2.3.13.1 of the Report)

Excess allowance of ITC

(Amount in `)

Sl No.	Name of the Circle	Name of the dealer (M/s)/TIN	Period/Date of assessment	Commodity	ITC claimed by the dealer	ITC allowed	ITC to be allowed	Excess allowance of ITC	Amount of tax not paid	Extent of delay in completed months	Interest @ 1% pm	Total	Remarks
9	Ramgarh	Dayal Ferro Alloys/ 20491903128	2010 -11/ 02.01.2014	Ferro Alloys	12,84,828.00	14,75,766.00	12,84,828.00	1,90,938.00	0.00	0	0.00	1,90,938.00	Though the dealer claimed ITC of ` 12.84 lakh (after apportionment), the AA incorrectly allowed ITC of ` 14.76 lakh resulting in excess allowance of ITC of ` 1.91 lakh.
10	Ramgarh	Dayal Alloys and Steel Castings/ 20741903136	2010 -11/ 02.01.2014	MS Ingot	24,70,914.00	32,53,432.00	24,10,099.26	8,43,332.74	60,814.74	32	19,460.72	8,62,793.46	Though the dealer claimed ITC of ` 24.71 lakh (after apportionment), the AA incorrectly allowed ITC of ` 32.53 lakh resulting in excess allowance of ITC of ` 7.82 lakh. Further, we calculated the actual ITC admissible to ` 24.10 lakh only. Thus, there was excess allowance of ITC of ` 8.43 lakh. As the dealer had availed incorrect ITC of ` 0.61 lakh (` 24.71 lakh - ` 24.10 lakh) on which the dealer was liable to pay interest and penalty u/s 30(1)(3) of the Act.

Appendix-V (Referred to in Paragraph No. 2.3.13.1 of the Report)

Excess allowance of ITC

(Amount in `)

Sl No.	Name of the Circle	Name of the dealer (M/s)/TIN	Period/Date of assessment	Commodity	ITC claimed by the dealer	ITC allowed	ITC to be allowed	Excess allowance of ITC	Amount of tax not paid	Extent of delay in completed months	Interest @ 1% pm	Total	Remarks
11	Jamshedpur	TML Distribution Co. Ltd/ 20490806032	2010-11/ 31.3.2014	Motor vehicles	42,31,179.86	42,31,179.86	40,97,968.13	1,33,211.73	1,33,211.73	35	46,624.11	1,79,835.84	The dealer had not shown any purchase of 4 per cent goods however, he availed ITC of ` 1.44 lakh but the AA allowed ITC of ` 1.33 lakh. Thus, the dealer had availed ITC to which he was not entitled to.
12	Dhanbad	Ronak Enterprises/ 20391705206	2010-11/ 13.6.2012	Coal	8,52,172.32	8,52,172.32	7,81,964.93	70,207.39	70,207.39	14	9,829.03	80,036.42	In contravention to the provisions of Rule 35(2)&(4), the AA allowed ITC on submission of two declaration forms in JVAT-404 issued by the same selling dealer for the same financial year. Thus, allowance of ITC of ` 70,207.00 was incorrect.
13	Dhanbad	Parth Ispat India Pvt. Ltd/ 20601705065	2010-11/ 29.3.2014	Railway Sleeper	55,02,649.00	53,61,944.37	52,86,684.58	75,259.79	2,15,964.42	35	75,587.55	1,50,847.34	The dealer was incorrectly allowed ITC of ` 75,260 for which JVAT-404 furnished pertained to 2009-10.
14	Ranchi South	Hindalco Industries Ltd/ 20530101428	2010-11/ 07/03/2014	Alumina	55,58,744.00	51,12,797.00	48,97,154.64	2,15,642.36	6,61,589.36	35	2,31,556.28	4,47,198.64	The AA allowed incorrect ITC on purchases of goods featuring in the negative list of ITC.
15	Ranchi South	Usha Martin Ltd. (WRP Division)/ 20650100392	2011-12/ 22.10.2014	Wire, wire ropes	4,69,12,347.02	4,69,12,347.02	4,60,70,866.87	8,41,480.15	8,41,480.15	29	2,44,029.24	10,85,509.39	The dealer did not apportion correctly on account of inter-State stock transfer and job work.

Appendix-V (Referred to in Paragraph No. 2.3.13.1 of the Report)

Excess allowance of ITC

(Amount in `)

SI No.	Name of the Circle	Name of the dealer (M/s)/TIN	Period/Date of assessment	Commodity	ITC claimed by the dealer	ITC allowed	ITC to be allowed	Excess allowance of ITC	Amount of tax not paid	Extent of delay in completed months	Interest @ 1% pm	Total	Remarks
16	Ranchi West	Shiv Om Mega Mart/ 20310305619	2010-11/ 7.9.2013	Readymade garments	5,07,075.63	5,07,075.63	3,90,542.55	1,16,533.08	1,16,533.08	28	32,629.26	1,49,162.34	In accordance to Section 21 of JVAT Act, the dealer was not entitled for ITC on trade discount of ` 29.13 lakh which was allowed by the AA. As the dealer had made purchase within the State only and had claimed ITC on the entire purchase, the dealer was not entitled for ITC on exempted amount of ` 29.13 lakh.
17	Ranchi West	HCL Infosystems/ 207303000171	2010-11/ 10.2.2014	IT products	7,98,23,598.49	7,90,15,395.74	7,86,37,883.69	3,77,512.05	11,85,714.80	33	3,91,285.88	7,68,797.93	The dealer had furnished 13 numbers of in JVAT-404 for ` 1.90.32 crore and the AA, after apportion, allowed ITC of ` 7.90 crore. However, the actual ITC, admissible on the basis of furnished forms, worked out to ` 7.86 crore only resulting in excess allowance of ITC of ` 3.77 lakh. Further, the dealer had availed ITC of ` 7.98 crore, hence the dealer was also liable to pay interest and penalty on ` 11.86 lakh (` 7.98 crore - ` 7.86 crore).

Appendix-V (Referred to in Paragraph No. 2.3.13.1 of the Report)

Excess allowance of ITC

(Amount in `)

SI No.	Name of the Circle	Name of the dealer (M/s)/TIN	Period/Date of assessment	Commodity	ITC claimed by the dealer	ITC allowed	ITC to be allowed	Excess allowance of ITC	Amount of tax not paid	Extent of delay in completed months	Interest @ 1% pm	Total	Remarks
18	Ranchi West	Next Retail India Ltd/ 20820305914	2010-11/ 25.2.2014	Utensils, IT products	42,71,606.89	42,71,606.89	9,68,020.83	33,03,586.06	33,03,586.06	33	10,90,183.40	43,93,769.46	The dealer had availed and was also allowed ITC of ` 4.87 crore on production of 12 numbers of JVAT-404. However, our scrutiny revealed that out of the above, 6 number of forms were issued by the selling dealers at a later date(s) than the date of assessment i.e. 25.2.2014. Thus, it was evident that these forms were not furnished at the time of assessment. As such, the AA incorrectly allowed ITC of ` 33.04 lakh involved in these 6 forms.
19	Ranchi West	Spice Ltd./ S Mobility Ltd./ 20770301892	2010-11/ 18.12.2013	IT products	40,86,254.86	40,86,254.86	29,20,995.41	11,65,259.45	11,65,259.45	31	3,61,230.43	15,26,489.88	The dealer had availed ITC of ` 40.86 lakh on account of entry tax paid which was also allowed by the AA. As the dealer had stock transferred its goods outside the State, there was incorrect adjustment of entry tax of ` 11.65 lakh.

Appendix-V (Referred to in Paragraph No. 2.3.13.1 of the Report)

Excess allowance of ITC

(Amount in `)

Sl No.	Name of the Circle	Name of the dealer (M/s)/TIN	Period/Date of assessment	Commodity	ITC claimed by the dealer	ITC allowed	ITC to be allowed	Excess allowance of ITC	Amount of tax not paid	Extent of delay in completed months	Interest @ 1% pm	Total	Remarks
20	Bokaro	SAIL, Bokaro Steel Plant/ 20581402316	2010-11/ 22.3.2014	Iron & Steel	64,42,70,977.00	63,44,81,610.48	61,58,44,874.70	1,86,36,735.78	28426102.3	34	96,64,874.78	2,83,01,610.56	The dealer company had stock transferred (within State) its goods valued at ` 603.18 crore and stock transfer outside the State for ` 3,157.57 crore on which ITC was not admissible in full but to be apportioned which was neither accounted/ accounted short for in apportionment by the dealer nor by the assessing authority.
			2011-12/ 30.3.2015	Iron & Steel	70,12,69,965.00	68,14,38,191.14	66,75,86,118.73	1,38,52,072.41	33683846.27	35	1,17,89,346.19	2,56,41,418.60	The dealer company had stock transferred (within State) its goods valued at ` 587.23 crore on which ITC was not admissible in full but to be apportioned which was neither accounted for in apportionment by the dealer nor by the assessing authority.
Total					1,56,76,33,811.65	1,53,47,29,447.44	1,48,49,60,111.07	4,97,69,336.37	8,24,11,379.52		2,80,06,325.30	7,77,75,661.67	

Appendix-VI (Referred to in Paragraph No. 2.3.14.1 of the Report)
Non/short levy of tax due to misclassification of goods

(Amount in `)

Sl. No.	Name of Circle	Name of dealer (M/s)/ Registration number	Period/ Date of order	Commodity	GTO determined	Exemption disallowed/turnover levied to tax at the lower rate	Rate of tax (%) leviable levied	Tax leviable	Tax levied	Short levy of Tax	Remarks
1	Jamshedpur Urban	Mak Bros Sales/ 20471000942	2009-10/ 21.03.2013	Paints	13,17,17,659.33	2,69,47,815.51	$\frac{12.5}{4}$	33,68,476.94	10,77,912.62	22,90,564.32	On the basis of usage of road permit in 504G, the total inter-State purchase was ` 8.15 crore. Out of which goods of 12.5 per cent was ` 6.84 crore but the dealer misclassified the goods and accounted for ` 3.89 crore only and the rest was accounted for in purchase of 4 per cent. This resulted in misclassification of goods valued at ` 2.69 crore (` 6.84 crore - ` 3.89 crore - ` 0.26 crore for transit sale) and consequent short levy of tax due to application of incorrect rate of tax.
2	Tenughat	Balaji Traders/ 20132200243	2010 -11/ 22.08.2013	Cement & iron	62,47,524.00	12,47,524.00	$\frac{4 \& 12.5}{0.5}$	87,254.21	6,237.62	81,016.59	The dealer had opted for composition scheme u/s 58 but the turnover exceeded ` 50 lakh during the year and the AA levied tax @ 0.5 per cent on the exceeded turnover though tax @ 4 and 12.5 per cent was leviable on the exceeded turnover of ` 12.48 lakh under Rule 60 of JVAT Rules, 2006.
3	Tenughat	Kathara Washery/ 20602205100	2010 -11/ 20.01.2014	Coal briquette	1,19,30,84,429.07	49,09,549.76	$\frac{12.5}{4}$	6,13,693.72	1,96,381.99	4,17,311.73	The dealer sold coal briquettes for ` 49.10 lakh but the AA incorrectly levied tax @ 4 per cent on it instead of correct rate of 12.5 per cent.

Appendix-VI (Referred to in Paragraph No. 2.3.14.1 of the Report)

Non/short levy of tax due to misclassification of goods

(Amount in `)

Sl. No.	Name of Circle	Name of dealer (M/s)/ Registration number	Period/ Date of order	Commodity	GTO determined	Exemption disallowed/turnover levied to tax at the lower rate	Rate of tax (%) leviable levied	Tax leviable	Tax levied	Short levy of Tax	Remarks
4	Ramgarh	IAG company Ltd./ 20291903141	2010 -11/ 25.03.2014	Glass	18,87,42,899.00	4,17,80,645.00	$\frac{12.5}{4}$	52,22,580.63	16,71,225.80	35,51,354.83	The dealer sold glass which was taxable @12.5 per cent as per schedule - II Part -D of the Act but the AA levied tax @ 4 per cent on it.
5	Ranchi West	Khalari Cement Ltd./ 20580300202	2010-11/ 02.07.2013	Cement	22,59,33,346.00	2,95,07,029.00	$\frac{12.5}{4}$	36,88,378.63	11,80,281.16	25,08,097.46	The AA levied tax at the rate of 4 per cent on `14.93 crore, of which, goods valued at ` 11.98 crore was sale of clinkers (taxable at the rate of 4 per cent) and the balance sale of ` 2.95 crore was the sale of cement on which tax at the rate of 12.5 per cent was leviable.
6	Ranchi West	Premsons Motor Udyog Ltd./ 20900301384	2010-11/ 21.06.2013	Motor vehicles	123,01,77,915.00	3,97,52,412.54	$\frac{12.5}{4}$	49,69,051.57	15,90,096.50	33,78,955.07	The assessee was assessed to tax @ 4 per cent on ` 4.35 crore incorrectly though materials taxable @ 4 per cent was for ` 37.82 lakh only and the sale of ` 3,97,52,412.54 was taxable @ 12.5%.
Total					2,97,59,03,772.40	14,41,44,975.81		1,79,49,435.69	57,22,135.69	1,22,27,299.99	

Appendix-VII (Referred to in Paragraph No. 2.3.14.2 of the Report)

Short levy of tax due to application of incorrect rate

(Amount in `)

Sl. No.	Name of Circle	Name of dealer (M/s)/ Registration number	Period/ Date of order	Commodity	GTO determined	Exemption claimed by the dealer	Exemption disallowed/ turnover levied to tax at the lower rate	Rate of tax (%) leviable levied	Tax leviable	Tax levied	Short levy of Tax	Remarks
1	Ramgarh	Sahil Construction/ 20691900205	2010 -11/ 17.02.2014	Works contractor/ Suppliers	3,29,91,370.87	1,78,90,738.77	79,93,326.61	$\frac{12.5}{4}$	9,99,165.83	3,19,733.06	6,79,432.76	The contractor did not maintain labour register on regular basis. The assessing authority disallowed exemption on labour and other charges and levied tax @ 4 per cent instead of correct rate of 12.5 per cent as per proviso of Rule 22(2) of JVAT Rules, 2006.
2	Jamshedpur Urban	Shapoorji Pallonji & Co./ 2053100685	2010 -11/ 15.03.2014	Works contractor/ Suppliers	47,77,95,224.41	41,35,36,552.53	17,36,85,352.06	$\frac{12.5}{4}$	2,17,10,669.01	69,47,414.08	1,47,63,254.93	As per proviso of Rule 22(2) of JVAT Rules, 2006 the disallowed non-taxable turnover of ` 17.37 crore was leviable @ 12.5 per cent but the AA incorrectly levied tax @ 4 per cent.
3	Adityapur	Ahluwalia Contracts Ltd./ 20660905523	2009-10/ 29.03.2014	Works contractor/ Suppliers	20,12,87,207.00	8,03,37,421.23	1,20,50,000.00	$\frac{12.5}{4}$	15,06,250.00	4,82,000.00	10,24,250.00	As per proviso of Rule 22(2) of JVAT Rules, 2006 the disallowed non-taxable turnover of ` 1.21 crore was leviable @ 12.5 per cent but the AA incorrectly levied tax @ 4 per cent.
			2010 -11/ 29.03.2014	Works contractor/ Suppliers	39,00,77,040.00	17,84,34,039.00	54,40,000.00	$\frac{12.5}{4}$	6,80,000.00	2,17,600.00	4,62,400.00	As per proviso of Rule 22(2) of JVAT Rules, 2006 the disallowed non-taxable turnover of ` 54.40 lakh was leviable @ 12.5 per cent but the AA incorrectly levied tax @ 4 per cent.
4	Ranchi West	Liang Simplex JV/ 20190305173	2008-09/ 28/03/2011	Works contractor	1,53,45,47,302.00	4,60,36,419.00	1,38,10,925.72	$\frac{12.5}{4}$	17,26,365.72	5,52,437.00	11,73,928.68	As per proviso of Rule 22(2) of JVAT Rules, 2006 the disallowed non-taxable turnover of ` 1.38 crore was leviable @ 12.5 per cent but the AA incorrectly levied tax @ 4 per cent.

Appendix-VII (Referred to in Paragraph No. 2.3.14.2 of the Report)

Short levy of tax due to application of incorrect rate

(Amount in `)

Sl. No.	Name of Circle	Name of dealer (M/s)/ Registration number	Period/ Date of order	Commodity	GTO determined	Exemption claimed by the dealer	Exemption disallowed/ turnover levied to tax at the lower rate	Rate of tax (%) leviable levied	Tax leviable	Tax levied	Short levy of Tax	Remarks
5	Ranchi South	Excel Venture Construction Pvt. Ltd./ 20500100717	2011-12/ 18.06.2013	Works contractor	7,02,81,713.00	2,37,98,528.96	4,64,83,184.04	$\frac{14}{5}$	68,87,607.87	29,13,928.66	39,73,679.21	As per proviso of Rule 22(2) of JVAT Rules, 2006, the disallowed portion of labour of ` 3.99 crore was taxable @ 14 per cent but the AA incorrectly levied tax at the rate of 5 per cent and deduction of tax collected amounting to ` 27.14 lakh from GTO was also incorrect as the same was taxable at the rate of 14 per cent.
6	Ranchi South	Simplex Project Ltd./ 20590101007	2010-11/ 21.02.2014	Works contractor	4,48,89,580.00	2,30,93,311.00	45,37,683.00	$\frac{12.5}{4}$	5,67,210.38	1,81,507.32	3,85,703.05	As per proviso of Rule 22(2) of JVAT Rules, 2006, the disallowed labour charges was taxable at the rate of 12.5 per cent but the AA incorrectly levied tax at the rate of 4 per cent on disallowed turnover of ` 45.38 lakh.
7	Ranchi South	JSEB/ 20330105162	2010-11/ 31/03/2014	Generation and distribution of electricity	41,26,51,000.99	41,26,51,000.00	33,01,20,800.00	$\frac{12.5}{4}$	4,12,65,100.00	1,32,04,832.00	2,80,60,268.00	As per proviso of Rule 22(2) of JVAT Rules, 2006, the disallowed portion of labour component was taxable at the rate of 12.5 per cent but the AA incorrectly levied tax at the rate of 4 per cent on ` 33.01 crore.
Total					3,16,45,20,438.27	1,19,57,78,010.49	59,41,21,271.43		7,53,42,368.80	2,48,19,452.13	5,05,22,916.63	

Appendix-VIII (Referred to in Paragraph No. 2.3.20.2 of the Report)

Incorrect allowance of exemption under JVAT Act

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/TIN	Period/Date of assessment	Commodity	GTO determined	Exemption claimed by the dealer	Exemption allowed	Exemptions to be allowed	Turnover liable to be taxed	Rate of tax	Tax leviable	Remarks
1	Ramgarh	Kashmir Vastralaya/ 20691906044	2010-11/ 24.09.13	Readymade, hosiery goods, cloths saree	6,79,09,956.00	2,49,27,742.00	2,49,27,742.00	80,84,691.00	1,68,43,051.00	4.00%	6,73,722.04	The dealer had made stock transfer of ` 2.49 crore including tax free goods of ` 80.85 lakh but did not produce declarations in form JVAT 506 in proof of stock transfer. The AA did not levy tax on this turnover resulting in incorrect exemption.
2	Ramgarh	Praneet Ispat Udyog Pvt. Ltd/ 20331900543	2009-10/ 14.08.13	MS Ingot & MS Bar	42,06,10,180.00	3,95,88,577.00	3,95,88,577.00	0.00	3,95,88,577.00	4.00%	15,83,543.08	The dealer claimed exemption on account of conversion charges but did not account for any labour expenses for conversion job and no goods were either found received from other party (dealer). The AA allowed conversion charges incorrectly from his trading account and did not discuss it in the assessment order.
3	Ramgarh	Praneet Ispat Udyog Pvt. Ltd/ 20331900543	2010-11/ 17.02.14	MS Ingot & MS Bar	38,64,66,659.00	2,98,79,580.00	2,98,79,580.00	0.00	2,98,79,580.00	4.00%	11,95,183.20	The dealer claimed exemption on account of labour charges but did not account for any labour expenses in the debit side of the trading account. The AA incorrectly allowed the same from the sale of goods.
4	Ranchi East	Eveready Industries Ltd./ 20950100712	2010-11/ 18.06.2013	Battery, tea, torch, coils	31,76,61,785.48	1,70,54,807.05	1,70,54,807.05	0.00	1,70,54,807.05	12.50%	21,31,850.88	The dealer claimed price difference of ` 1.71 crore in the credit side of the trading account which was allowed by the AA although the goods were received on the declaration form "F" which reduced the closing balance.
5	Ranchi West	Nestle India Ltd./ 20020400905	2010-11/ 19.9.2013	FMCG	1,19,50,22,080.87	21,68,74,575.68	21,68,74,575.68	14,93,11,812.71	6,75,62,762.97	12.50%	84,45,345.37	The dealer had claimed exemption of ` 21.69 crore on accounts of price subsidy and discount on invoice which was allowed by the AA. However, our scrutiny revealed that CD commission of ` 6.76 crore earned by the dealer as carrying and forwarding agent was incorrect shown as discount on invoice, thus there was incorrect grant of exemption on it.

Appendix-VIII (Referred to in Paragraph No. 2.3.20.2 of the Report)

Incorrect allowance of exemption under JVAT Act

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/TIN	Period/Date of assessment	Commodity	GTO determined	Exemption claimed by the dealer	Exemption allowed	Exemptions to be allowed	Turnover liable to be taxed	Rate of tax	Tax leviable	Remarks
6	Ranchi West	Mankind Pharma Ltd/ 20480302488	2010-11/ 5.2.2014	HL Medicine	27,04,59,549.17	3,66,99,979.00	3,66,99,979.00	0.00	3,66,99,979.00	4%	14,67,999.16	The dealer had claimed exemption on bonus issue (free sample) of ` 3.67 crore which was allowed by the AA. However, our scrutiny of JVAT-409 revealed that the dealer had made taxable sale at MRP for ` 26.54 crore and tax collection on free sample was not reflected in the annexure. This indicated that bonus issue was not taxed and it reduced the closing balance.
7	Ranchi West	Novartis India Ltd./ 209103032036	2010-11/ 5.2.2014	HL Medicine	18,36,91,096.44	74,47,645.64	74,47,645.64	0.00	74,47,645.64	4%	2,97,905.83	The dealer had claimed exemption on price difference of ` 74.48 lakh which was allowed by the AA. However, our scrutiny revealed that the dealer had shown the price difference in the credit side of the trading account which reduced the closing balance.
8	Ranchi West	KG Sales Corporation/ 207104042223	2009-10/ 10.10.2013	Electrical goods	22,01,88,376.35	63,94,361.00	63,94,361.00	0.00	63,94,361.00	4%	2,55,774.44	The dealer had claimed exemption on price difference of ` 63.94 lakh which was allowed by the AA without discussing the same in the assessment order. However, our scrutiny revealed that the dealer had shown the price difference in the debit side of the trading account which reduced the closing balance.
Total					3,06,20,09,683.31	37,88,67,267.37	37,88,67,267.37	15,73,96,503.71	22,14,70,763.66		1,60,51,324.00	

Appendix-IX (Referred to in Paragraph No. 2.3.20.3 of the Report)

Incorrect allowance of exemption under works contracts

(Amount in `)

Sl No.	Name of the Circle	Name of the dealer (M/s)/TIN	Period/Date of assessment	Commodity	GTO determined	Exemption claimed by the dealer	Exemption allowed	Exemptions to be allowed	Turnover liable to be taxed	Rate of tax (%)	Tax leviable	Remarks
2	Ramgarh	Universal Agency/ 20181905167	2010-11/ 28.06.13	Works contractor/ Suppliers	5,42,07,759.00	88,34,988.00	88,34,988.00	49,29,488.58	39,05,499.42	12.50	4,88,187.43	The contractor claimed exemption on account of gross profit in excess of the profit earned as shown in the trading account.
3	Jamshedpur	Larsen & Toubro Ltd./ 20300800003	2010-11/ 23.12.13	Works contractor/ Suppliers	17,21,45,90,668.00	8,72,91,81,340.00	8,72,91,81,340.00	8,48,90,88,989.00	24,00,92,351.00	12.50	3,00,11,543.88	The contractor claimed exemption on account of payment made to sub-contractors but the sub-contractors/ service and labour charges mentioned in the assessment order including unregistered sub-contractors were without proof of labour and services which was incorrectly allowed by the AA.
4	Jamshedpur Urban	Triveni Engicons Pvt. Ltd./ 20891001002	2010 -11/ 24.03.2014	Works contractor/ Suppliers	76,85,53,589.16	2,46,51,056.01	2,46,51,056.01	0.00	2,46,51,056.01	12.50	30,81,382.00	The contractor claimed exemption on account of tax collection which was incorrectly allowed by the AA.
			2010 -11/ 24.03.2014	Works contractor/ Suppliers	76,85,53,589.16	35,98,52,282.96	35,98,52,282.96	33,07,82,230.00	2,90,70,052.96	12.50	36,33,756.62	The contractor claimed exemption on account of profit related to materials which was incorrectly allowed by the AA.
5	Jamshedpur Urban	Multi Infratech Pvt Ltd./ 20181001247	2010-11/ 11.12.13	Works contractor/ Suppliers	6,55,18,281.28	5,03,31,272.51	5,03,31,272.51	4,70,05,379.00	33,25,893.51	12.50	4,15,736.69	The contractor consumed goods of ` 5.03 crore during execution of works contract, but tax was levied on ` 4.70 crore.

Appendix-IX (Referred to in Paragraph No. 2.3.20.3 of the Report)

Incorrect allowance of exemption under works contracts

(Amount in `)

SI No.	Name of the Circle	Name of the dealer (M/s)/TIN	Period/Date of assessment	Commodity	GTO determined	Exemption claimed by the dealer	Exemption allowed	Exemptions to be allowed	Turnover liable to be taxed	Rate of tax (%)	Tax leviable	Remarks
6	Dhanbad	EPSA India Projects/ 20611705668	2010-11/ 21.2.14	Works contractor/ Suppliers	31,08,68,361.00	30,96,99,961.00	30,96,99,961.00	9,32,60,508.00	21,64,39,453.00	12.50	2,70,54,931.63	The contractor did not furnish JVAT -409 and not maintained records for labour and services. Thus, the provisions of Rule 22(2) will apply in this case and labour and other charges would be limited to 30 per cent of the total turnover.
7	Adityapur	Praxair India Ltd. (VPSA Oxygen Plant)/ 200909011241	2010-11/ 04.07.2012	Plant Machinery, Leasing of gas etc..	14,63,03,137.00	3,39,45,045.00	3,39,45,045.00	1,68,84,000.00	1,70,61,045.00	12.50	21,32,630.63	The dealer claimed O&M charges of ` 3.39 crore against the allowable charges of ` 1.69 crore as per agreement between M/s Usha Martin and M/s Praxair.
8	Ranchi South	NPCC/ 20120100538	2010-11/ 24.3.2014	Works contract	98,18,81,664.87	90,37,71,489.00	90,37,71,489.00	80,63,52,154.00	9,74,19,335.00	12.50	1,21,77,416.88	The dealer had shown payment to sub-contractors and claimed exemption of ` 90.38 crore which was also allowed by the AA. However, our scrutiny revealed that the actual totalling worked out to ` 83.13 crore only which also included payment of ` 2.49 crore to unregistered dealers, thus, ` 9.74 crore were liable to be taxed.
9	Ranchi South	KEC International Ltd./ 20870105908	2010-11/ 24.2.2014	Works contract	37,22,01,703.00	22,56,40,857.00	18,74,68,820.50	36,98,858.50	18,37,69,962.00	12.50	2,29,71,245.25	The dealer had claimed exemption of ` 18.75 crore, of which payment of ` 18.38 crore pertained to payment to sub-contractors which was allowed by the AA. Our scrutiny revealed that the dealer had neither furnished any details of sub-contractors, nor had deducted TDS from them. The AA also did not discuss such submission in the assessment order. Thus, there was incorrect grant of exemption.

Appendix-IX (Referred to in Paragraph No. 2.3.20.3 of the Report)

Incorrect allowance of exemption under works contracts

(Amount in `)

SI No.	Name of the Circle	Name of the dealer (M/s)/TIN	Period/Date of assessment	Commodity	GTO determined	Exemption claimed by the dealer	Exemption allowed	Exemptions to be allowed	Turnover liable to be taxed	Rate of tax (%)	Tax leviable	Remarks
10	Bokaro	Gillaners Arbutanot & Co. Ltd./ 20521406234	2010-11/ 28.2.2014	Works Contract	16,74,03,436.00	7,34,30,645.29	6,13,75,145.29	5,02,21,030.80	1,11,54,114.49	12.50	13,94,264.31	The AA in its assessment order discussed submission of incorrect and unreliable accounts by the dealer, hence, assessment should have been finalised under Rule 22 of JVAT Rules which was however not done. Thus, the actual exemption worked out to ` 5.02 crore (30 per cent of GTO of ` 16.74 crore) whereas the AA allowed exemption of ` 6.14 crore.
11	Bokaro	Shri Ram EPC Ltd./ 20901405286	2010-11/ 25.3.2014	Works Contract	8,03,99,284.00	1,36,49,451.00	1,20,59,892.60	23,89,193.25	96,70,699.35	12.50	12,08,837.42	The AA while finalising the assessment under Rule 22 of JVAT Rules, 2006 incorrectly allowed exemption on the entire turnover which included turnover under CST Act also. Exemption under Rule 22 is applicable to turnover under JVAT Act only.
Total					21,03,95,92,075.47	10,78,56,24,115.67	10,73,41,78,289.45	9,87,44,84,789.53	85,96,93,499.92		10,74,61,687.49	

Appendix-X (Referred to in Paragraph No. 2.3.20.6 of the Report)

Incorrect allowance of exemption/concession against invalid forms

(Amount in `)

Sl. No.	Name of the circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Commodity	Total number of C/ F forms furnished	Value of forms furnished	Total number of forms found invalid	Transaction liable to be disallowed for levy of concessional rate of tax	Differential rate of tax (%)	Short levy of tax	Remarks
1	Ramgarh	CCL, Barka Sayal Area/ 20621905509	2010-11/ 29.11.2013	Coal	143	2,12,16,68,226.23	93	7,41,13,660.00	2	14,82,273.20	The dealer was allowed concessional rate of tax @ 2 per cent on submission of 93 numbers of declaration in Form C valued at ` 7.41 crore. Scrutiny revealed that the above forms did not contain the requisite information i.e, bill number and amount, period of transaction etc. As such, the forms were liable to be rejected for the purpose of levy of concessional rate of tax.
2	Dhanbad	Shri Enterprises Coal Sales Pvt. Ltd./ 20531705015	2010-11/ 8.1.2014	Coal	8	2,50,17,220.77	4	1,57,63,452.39	2	3,15,269.05	The dealer was allowed concessional rate of tax @ 2 per cent on submission of 8 numbers of declaration in Form C valued at ` 2.50 crore. Scrutiny revealed that out of the 4 forms valued at ` 1.58 crore lacked the requisite information i.e, bill number and amount, period of transaction etc were not mentioned. As such, the forms were liable to be rejected for the purpose of levy of concessional rate of tax.
3	Ranchi South	Usha Martin Ltd. (WRP Division)/ 20650100392	2011-12/ 22.10.2014	Wire, Wire ropes	1029	3,67,65,50,030.71	67	18,31,56,380.36	3	54,94,691.41	The dealer was allowed concessional rate of tax on submission of 61 number of declaration valuing ` 17.36 crore in form 'C' which were issued in the name of other dealer(s), hence, the forms were liable to be disallowed. Further, in case of a purchaser, the purchaser dealer had furnished 12 numbers of C Forms valued at ` 1.92 crore, of which, 3 numbers of forms were issued for the same quarter and 6 numbers of forms were identical forms bearing same form numbers and same invoice no. and date. The amounts of the forms were also identical. Hence forms valued at ` 1.40 crore were liable to be disallowed.

Appendix-X (Referred to in Paragraph No. 2.3.20.6 of the Report)

Incorrect allowance of exemption/concession against invalid forms

(Amount in `)

Sl. No.	Name of the circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Commodity	Total number of C/ F forms furnished	Value of forms furnished	Total number of forms found invalid	Transaction liable to be disallowed for levy of concessional rate of tax	Differential rate of tax (%)	Short levy of tax	Remarks
4	Bokaro	Castron Technologies/ 20461400733	2010-11/ 24.2.2014	Ferro Alloys	40	22,50,88,784.00	1	1,87,59,465.00	4	7,50,378.60	The dealer had claimed exemption from levy of tax on stock transfer outside the State for ` 22.51 crore for which 40 numbers of Form F were furnished which was allowed by the AA. However, we noticed that out of the above, one form valued at ` 1.88 crore was furnished blank i.e, without mentioning sellers name and registration number. Thus, the form was liable to be disallowed.
5	Bokaro	ABB Limited/ 20041405323	2010-11/ 28.3.2014	Works contract	33	53,46,41,778.29	30	50,05,76,919.89	2	1,00,11,538.40	The AA while finalising the assessment disallowed the claim of transit sale and levied tax of 2 per cent on ` 52.27 crore on the basis of submission of declarations in Form C. However, our scrutiny revealed that out of the above, sale of ` 50.06 crore pertained to the dealers of Jharkhand only, thus, they were liable to taxed at the rate applicable in the State i.e, 4 per cent.
6	Bokaro	SAIL, Bokaro Steel Plant/ 20581402316	2011-12/ 30.3.2015	Iron & Steel	1483	79,29,07,87,452.14	13	28,96,17,675.07	2	57,92,353.50	The dealer was allowed concessional rate of tax on submission of 1,483 numbers of declaration valuing ` 7,929.07 crore in Form 'C' which was allowed by the AA and tax on concessional rate was levied on it. However, our scrutiny revealed that out of the above, 13 forms valued at ` 28.96 crore were issued in the name of other dealer(s), hence, the forms were liable to be disallowed.

Appendix-X (Referred to in Paragraph No. 2.3.20.6 of the Report)

Incorrect allowance of exemption/concession against invalid forms

(Amount in `)

Sl. No.	Name of the circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Commodity	Total number of C/ F forms furnished	Value of forms furnished	Total number of forms found invalid	Transaction liable to be disallowed for levy of concessional rate of tax	Differential rate of tax (%)	Short levy of tax	Remarks
8	Ramgarh	Dayal Ferro Alloys/ 20491903128	2010-11/ 2.1.2014	Ferro Alloys	65	20,21,86,398.00	5	1,44,29,441.00	4	5,77,177.64	The dealer was allowed exemption on account of stock transfer on the strength of 5 defective declaration in Form 'F' containing transaction for more than a month.
Total					4,299	1,59,18,71,55,057.14	232	1,94,06,00,286.52		4,13,07,347.65	

Appendix-XI (Referred to in Paragraph No. 2.4.2 of the Report)

Suppression of sales turnover detected in cross verification

(Amount in `)

Sl. No.	Name of Circle	Name of dealer (M/s)/ Registration number	Period/ Date of order	Commodity	Actual receipt turnover	TTO(Material Component)	Receipts accounted for	Suppressed turnover	Rate of tax (%)	Tax	Penalty	Total	Remarks
1	Ranchi Special	Bhirgunath Singh/ 20080405143	2006-07/ 30.06.09	Work contractor	29,67,811.00	2077467.70	1,00,000.00	19,77,467.70	12.5	2,47,183.00	4,94,366.00	7,41,549.00	As per information collected from BCD, Ranchi, the contractor had received payment of ` 29.68 lakh whereas tax was levied on turnover of ` 1 lakh.
			2007-08/ 18.02.10		30,64,235.00	21,44,964.50	0.00	21,44,964.50	12.5	2,68,121.00	5,36,242.00	8,04,363.00	As per information collected from BCD, Ranchi, the contractor had received payment of ` 30.64 lakh whereas gross turnover was assessed as nil.
			2008-09/ 17.03.11		17,77,348.00	12,44,143.60	0.00	12,44,143.60	12.5	1,55,518.00	3,11,036.00	4,66,554.00	As per information collected from BCD, Ranchi the contractor had received payment of ` 17.77 lakh whereas gross turnover was assessed as nil.
			2009-10/ 18.03.13		22,287.00	15,600.90	0.00	15,600.90	12.5	1,950.00	3,900.00	5,850.00	As per information collected from BCD, Ranchi the contractor had received payment of ` 22,287 whereas gross turnover was assessed as nil.
			2010-11/ 15.03.14		6,25,966.00	4,38,176.20	0.00	4,38,176.20	12.5	54,772.00	1,09,544.00	1,64,316.00	As per information collected from BCD, Ranchi the contractor had received payment of ` 6.26 lakh whereas gross turnover was assessed as nil.
2	Dhanbad Urban	Shashikant Gopalka/ 20661606154	2008-09	Work contractor	40,21,674.00	28,15,171.80	0.00	28,15,171.80	12.5	3,51,896.00	7,03,792.00	10,55,688.00	As per information collected from RCD, Dhanbad the contractor had received payment of ` 40.22 lakh whereas gross turnover was assessed as nil.
			2009-10		38,77,505.00	27,14,253.50	0.00	27,14,253.50	12.5	3,39,282.00	6,78,564.00	10,17,846.00	As per information collected from RCD, Dhanbad the contractor had received payment of ` 38.78 lakh whereas gross turnover was assessed as nil.

Appendix-XI (Referred to in Paragraph No. 2.4.2 of the Report)

Suppression of sales turnover detected in cross verification

(Amount in `)

Sl. No.	Name of Circle	Name of dealer (M/s)/ Registration number	Period/ Date of order	Commodity	Actual receipt turnover	TTO(Material Component)	Receipts accounted for	Suppressed turnover	Rate of tax (%)	Tax	Penalty	Total	Remarks
3	Dhanbad Urban	Subhash Singh Choudhary/ 20611600422	2010-11/ 28.02.14	Work contractor	19,30,23,060.00	19,30,23,060.00	15,58,44,692.00	3,71,78,368.00	12.5	46,47,296.00	92,94,592.00	1,39,41,888.00	As per information collected from RDSB, Bokaro the contractor had received payment of ` 19.30 crore whereas tax was levied on ` 15.58 crore only.
4	Dhanbad Urban	Ganesh Yadav/ 20621601435	2009-10/ 12.12.2012	Works contract material	7,73,77,893.00	7,73,77,893.00	50,000.00	7,73,27,893.00	12.5	96,65,986.63	1,93,31,973.25	2,89,97,959.88	Executive Engineer R.D Special Division, Koderma paid ` 7.74 crore for construction of bridge over river Sakri & Keso but the contractor dealer accounted for receipt of ` 50,000 only on which the assessment was finalised.
5	Dhanbad Urban	Jitendra Prasad Singh/ 250181601871	2007-08/	Works contract material	76,09,037.00	76,09,037.00	5,29,339.00	70,79,698.00	12.5	8,84,962.25	17,69,924.50	26,54,886.75	The contractor received payment of ` 76.09 lakh from EE RCD & RWD Division, Dhanbad but accounted for ` 5.29 lakh only in his accounts on which the assessment was finalised.
			2008-09/	Works contract material	1,10,42,906.00	1,10,42,906.00	12,30,826.00	98,12,080.00	12.5	12,26,510.00	24,53,020.00	36,79,530.00	The contractor received payment of ` 1.10 crore from EE RCD & RWD Division, Dhanbad but accounted for ` 12.31 lakh only in its accounts on which the assessment was finalised.
6	Dhanbad Urban	J.S.Brother	2008-09/ 01.04.2010	Works contract material	8,01,474.00	8,01,474.00	1,00,000.00	7,01,474.00	12.5	87,684.25	1,75,368.50	2,63,052.75	Executive Engineer R.W.D. Works Division, Dhanbad paid ` 8.01 lakh but the assessment was finalised on turnover of ` 1 lakh only.
7	Dhanbad Urban	Sonu & Saroj/ 20671601553	2008-09/ 27.03.2011	Works contract material	33,84,508.00	33,84,508.00	20,83,742.00	13,00,766.00	12.5	1,62,595.75	3,25,191.50	4,87,787.25	The contractor received ` 13.01 lakh from EE RWD Division, Dhanbad & ` 20.84 lakh from DMC Dhanbad, but accounted for ` 20.84 lakh in its accounts on which the assessment was finalised.

Appendix-XI (Referred to in Paragraph No. 2.4.2 of the Report)

Suppression of sales turnover detected in cross verification

(Amount in `)

Sl. No.	Name of Circle	Name of dealer (M/s)/ Registration number	Period/ Date of order	Commodity	Actual receipt turnover	TTO (Material Component)	Receipts accounted for	Suppressed turnover	Rate of tax (%)	Tax	Penalty	Total	Remarks
			2009-10/ 02.11.2012	Works contract material	12,99,341.00	12,99,341.00	10,39,000.00	2,60,341.00	12.5	32,542.63	65,085.25	97,627.88	Executive Engineer R.W.D. Works Division, Dhanbad and EE, RCD, Dhanbad paid ` 1.56 lakh & ` 11.43 lakh respectively to the contractor but the contractor reflected receipt of ` 10.39 lakh from BCCL Basta colia Area no. IX only on which the assessment was finalised.
8	Dhanbad Urban	Ram Tahal Saran/ 20761601261	2008-09/ 28.03.2011	Works contract material	42,25,934.00	42,25,934.00	50,000.00	41,75,934.00	12.5	5,21,991.75	10,43,983.50	15,65,975.25	The contractor received payment of ` 42.26 lakh from EE RWD Division, Dhanbad but accounted for ` 50,000 only in its accounts on which the assessment was finalised.
9	Katras	Malti Enterprises/ 20871500466	2010-11/ 19.02.14	Work contractor	31,56,31,317.00	31,56,31,317.00	18,98,68,269.00	12,57,63,048.00	12.5	1,57,20,381.00	3,14,40,762.00	4,71,61,143.00	As per information collected from RDSB, Bokaro the contractor had received payment of ` 31.56 crore whereas tax had been levied on turnover of ` 18.99 crore only.
10	Katras	Sunil kumar Dasoundhi/ 20281505155	2008-09/ 29.03.11	Work contractor	1,68,0683.00	11,76,478.10	0.00	11,76,478.10	12.5	1,47,060.00	2,94,120.00	4,41,180.00	As per information collected from RWD, Dhanbad the contractor had received payment of ` 16.81 lakh whereas the turnover was assessed as nil.
11	Katras	Mantu Mishra/ 20231500042	2008-09/ 29.03.11	Work contractor	13,73,561.00	9,61,492.70	0.00	9,61,492.70	12.5	1,20,187.00	2,40,374.00	3,60,561.00	As per information collected from RWD, Dhanbad the contractor had received ` 13.74 lakh whereas the turnover was assessed as nil.
12	Hazaribag	Nirmata Engineering Construction Co./ 20172101960	2010-11/ 03.05.2013	Works contract material	1,27,28,016.00	1,27,28,016.00	0.00	1,27,28,016.00	12.5	15,91,002.00	31,82,004.00	47,73,006.00	The contractor actually received payments of ` 1.27 crore from M/s Hindustan Steel Works Construction Ltd., but reflected nil turnover on which the assessment was finalised.

Appendix-XI (Referred to in Paragraph No. 2.4.2 of the Report)

Suppression of sales turnover detected in cross verification

(Amount in `)

Sl. No.	Name of Circle	Name of dealer (M/s)/ Registration number	Period/ Date of order	Commodity	Actual receipt turnover	TTO(Material Component)	Receipts accounted for	Suppressed turnover	Rate of tax (%)	Tax	Penalty	Total	Remarks
13	Chirkunda	Pradeep Structural Development Pvt Ltd /20762005325	2008-09/23.03.11	Civil work	2,31,23,341.00	2,31,23,341.00	0.00	2,31,23,341.00	12.5	28,90,418.00	57,80,836.00	86,71,254.00	Cross-verification of gross receipt of the contractor with the records of M/s BHEL. (registered in the same Circle), indicated actual receipt of ` 2.31 crore, whereas the contractor had accounted as NIL.
14	Chirkunda	Amiya Industries/ 20262005245	2009-10/03.09.2012	Civil work	10,22,008.00	10,22,008.00	8,63,967.00	1,58,041.00	12.5	19,755.00	39,510.00	59,265.00	Cross-verification of gross receipt of the contractor with the records of M/s Maithan Power Ltd, (registered in the same Circle), indicated actual receipt of ` 10.22 lakh whereas the contractor had accounted receipts of ` 8.64 lakh only.
15	Sahibganj	Dinesh Kumar Yadav/ 20562705245	2010-11/28.10.13	Work contractor	9,72,426.00	6,80,698.20	0.00	6,80,698.20	12.5	85,087.00	1,70,174.00	2,55,261.00	As per information collected from Road Division, Sahibganj, the contractor had received payment of ` 9.72 lakh, whereas tax was assessed on nil turnover.
16	Sahibganj	Kaisar Rabbani/ 20912705204	2010-11/10.05.12	Work contractor	3,95,748.00	2,77,023.60	0.00	2,77,023.60	12.5	34,628.00	69,256.00	1,03,884.00	As per information collected from Road Division, Sahibganj the contractor had received payment of ` 3.96 lakh whereas tax was assessed on nil turnover.
Total					67,20,48,079.00	66,58,14,305.80	35,17,59,835.00	31,40,54,470.80		3,92,56,809.25	7,85,13,618.50	11,77,70,427.75	

Appendix-XII (Referred to in Paragraph No. 2.5.1 of the Report)

Suppression of sales/purchase turnover under JVAT Act

(Amount in `)

Sl. No.	Name of the circle	Name of dealer (M/s)/ Registration number	Period/ Date of order	Commodity	Actual sale/ purchase turnover	Sale/purchase accounted for	Suppressed turnover	Rate of tax (%)	Tax	Penalty	Total	Remarks
1	Hazaribag	CCL, Piparwar Area/ 20932105592	2009-10/ 20.04.12	Coal	26,17,53,24,000	20,97,32,19,738	5,20,21,04,262	4	20,80,84,170	41,61,68,340	62,42,52,510	As per audited annual accounts, the actual turnover was ` 2,617.53 crore but the dealer accounted for ` 2,097.32 crore on which assessment was finalised.
2	Hazaribag	Mount Shivalik Industries / 20432105609	2010-11/ 15.01.14	Beer/ IMFL	7,36,92,000	7,31,40,000	5,52,000	50	2,76,000	5,52,000	8,28,000	As per month wise receipt and requirement of Form 'F', the value of receipt of goods was ` 7.37 crore but the dealer had accounted for ` 7.31 crore in its trading account on which assessment was finalised.
3	Hazaribag	Anindita Trade & Investment Ltd/ 20052103675	2010-11/ 22.11.13	Sponge iron	1,11,04,543	30,20,306	80,84,237	4	3,23,369	6,46,738	9,70,107	As per annual return, inter-State purchase was ` 1.11 crore whereas in manufacturing A/c, furnished in JVAT 409, the same was shown as ` 30.20 lakh on which the assessment was finalised.
4	Jharia	Ganpati Minetech (P) Ltd/ 20961800292	2010-11/ 07.08.13	Rock tools, machinery spares, hardware	16,75,49,105	5,47,87,852	11,27,61,253	12.5	1,40,95,157	2,81,90,314	4,22,85,471	As per TDS statement in JVAT 404 alongwith attached statement, the sales turnover was ` 16.75 crore whereas sales turnover in the trading account was shown as ` 5.48 crore only.
5	Jharia	BCCL EWZ Area/ 20821800757	2010-11/ 21.10.13	Washing and sale of coal	1,53,38,22,101	1,45,83,79,000	7,54,43,101	4	30,17,724	60,35,448	90,53,172	Cross linking of information showed receipt of coal valued at ` 153.38 crore (on the basis of JVAT-506) but the dealer had accounted for receipt of coal for ` 145.84 crore only in the manufacturing account.
6	Jharia	BCCL Lodna Area-X/ 20801800089	2008-09/ 12.02.11	Coal	3,22,23,18,000	3,18,68,10,000	3,55,08,000	4	14,20,320	28,40,640	42,60,960	As per annual account the actual GTO was ` 322.23 crore but the dealer had shown GTO ` 318.68 crore only on which the assessment was finalised.
7	Singhbhum	Bhagwati Oxygen Ltd/ 20791101161	2010-11/ 03.03.12	Oxygen gas & industrial gas	8,70,46,789	7,87,60,617	82,86,172	4	3,31,447	6,62,894	9,94,341	As per Audit Report, the sale of manufactured and traded goods was ` 8.70 crore whereas the dealer reflected sales of ` 7.88 crore only in its accounts on which the assessment was finalised.

Appendix-XII (Referred to in Paragraph No. 2.5.1 of the Report)

Suppression of sales/purchase turnover under JVAT Act

(Amount in `)

Sl. No.	Name of the circle	Name of dealer (M/s)/ Registration number	Period/ Date of order	Commodity	Actual sale/ purchase turnover	Sale/purchase accounted for	Suppressed turnover	Rate of tax (%)	Tax	Penalty	Total	Remarks
			2011-12/ 16.08.13	Oxygen gas & industrial gas	15,82,14,872	9,58,23,659	6,23,91,213	5	31,19,561	62,39,122	93,58,683	As per Audit Report, the sale of manufactured and traded goods was ` 15.82 crore whereas the dealer reflected sales of ` 9.58 crore only in its accounts on which the assessment was finalised.
8	Singhbhum	Hindustan Copper Ltd./ 20661100020	2010-11/ 04.03.14	Copper Concentrate	2,28,78,14,002	1,51,12,81,946	77,65,32,056	4	3,10,61,282	6,21,22,564	9,31,83,846	As per utilisation statement of declaration Form-F and cross-verification with the assessment finalised in respect of M/s India Resources Ltd. (registered in the same circle) it was noticed that the dealer had actually received copper concentrate valued at ` 228.78 crore but had accounted for ` 151.13 crore only.
9	Singhbhum	Lafarge India Pvt. Ltd./ 20521101358	2008-09 29.01.10 (14.10.14)	Cement	5,14,06,73,154	4,37,82,83,417	76,23,89,737	12.5	9,52,98,717	19,05,97,434	28,58,96,151	The dealer had not included excise duty, paid on purchase of raw material, for ` 76.24 crore.
			2010-11/ 22.03.14	Cement	6,69,43,32,047	5,86,82,28,571	82,61,03,476	12.5	10,32,62,935	20,65,25,870	30,97,88,805	The dealer had not included excise duty, paid on purchase of raw material, for ` 82.61 crore.
10	Pakur	Master Sunder Das & Sons/ 20881300301	2009-10/ 15.02.11	Stone boulder, Chips	10,20,31,132	7,50,09,002	2,70,22,130	12.5	33,77,766	67,55,532	1,01,33,298	As per statement, the actual production of stone boulders, chips etcl. was 1.63 crore cft but the dealer accounted for 1.20 crore cft only in its trading account on which the assessment was finalised.
11	Pakur	Adhinath Stone Works/ 20941300268	2010-11/ 04.04.12	Stone boulder, Chips	21,19,129	1,31,915	19,87,214	12.5	2,48,402	4,96,804	7,45,206	As per check post (Pakur Dhulia road) details, inter-State sale was ` 21.19 lakh but assessment was finalised on ` 1.32 lakh.
12	Dhanbad Urban	Ceat Ltd./ 20761600582	2010-11/ 17.06.13	Tyre, tube, flap	23,16,06,262	20,68,61,198	85,246	4	3,410	6,820	10,230	Since stock receipt of goods was ` 22.38 crore, the actual sale turnover should be ` 23.16 crore where as dealer had shown sales turnover of ` 20.69 crore on which the assessment was finalised.
							2,46,59,818	12.5	30,82,477	61,64,954	92,47,431	

Appendix-XII (Referred to in Paragraph No. 2.5.1 of the Report)

Suppression of sales/purchase turnover under JVAT Act

(Amount in `)

Sl. No.	Name of the circle	Name of dealer (M/s)/ Registration number	Period/ Date of order	Commodity	Actual sale/ purchase turnover	Sale/purchase accounted for	Suppressed turnover	Rate of tax (%)	Tax	Penalty	Total	Remarks
13	Katras	BCCL Western Washery Zone, Mahuda Washery/ 20811500790	2009-10/ 05.03.13	Washing and sale of coal	74,21,88,000	73,45,40,000	76,48,000	4	3,05,920	6,11,840	9,17,760	As pr annual audited accounts, the actual sales turnover was ` 74.22 crore whereas, the assessment was finalised on ` 73.45 crore.
14	Katras	Aditya Arav Dev Construction Co. Pvt. Ltd./ 20211500247	2009-10/ 22.11.13	Work contractor	11,21,13,495	8,47,78,658	2,73,34,837	4	10,93,393	21,86,786	32,80,179	As per utilisation of road permit (504 G) and Form 'C,' actual purchase was ` 11.21 crore but the dealer had accounted for ` 8.48 crore only in the trading account on which assessment was finalised.
15	Palamu	Ansu Foot Wear/ 20090505947	2010-11/ 18.02.14	Foot wear	60,37,202	21,79,880	38,57,322	4	1,54,293	3,08,586	4,62,879	The closing balance for 2009-10 was ` 60.37 lakh but the opening balance for 2010-11 was taken as ` 21.80 lakh only.
Total					46,74,79,85,833	38,78,52,35,759	7,96,27,50,074		46,85,56,343	93,71,12,686	1,40,56,69,029	

Appendix -XIII (Referred to in Paragraph No. 2.5.2.1 of the Report)
Incorrect determination of taxable turnover

(Amount in `)

Sl. No.	Name of circle	Name of dealer (M/s)/ Registration number	Period / Date of order	Commodity	Actual TTO	TTO Determined	Difference	Rate of Tax (%)	Tax	Remarks
1	Dhanbad Urban	Nagarjuna Construction Company Ltd./ 20711602501	2010-11/07.02.14	Work contractor	9,81,10,206.00	7,47,27,714.60	2,33,82,491.40	12.5	29,22,811.43	On the basis of JVAT-409, the TTO worked out to ` 9.81 crore, but assessment finalised on TTO of ` 7.47 crore.
2	Katras	Malti Enterprises/ 20871500466	2010-11/19.02.14	Work contractor	13,00,03,355.96	12,05,66,351.00	94,37,004.96	12.5	11,79,625.62	In accordance to the provisions of Rule 22 (1)(d), the TTO worked out to ` 13 crore, but the assessment was finalised on ` 12.06 crore.
3	Katras	Aditya Arav Dev Construction Co. Pvt. Ltd./ 20211500247	2009-10/27.03.13 revised on 22.11.13	Work contractor	11,27,92,979.71	9,66,60,466.33	1,61,32,513.38	12.5	20,16,564.17	As per trading a/c furnished by the dealer, the taxable turnover worked out to ` 11.28 crore but the assessment was finalised on ` 9.67 crore.
4	Katras	B. Rai/ 20771505117	2009-10/25.03.13	Work contractor	9,42,17,146.07	8,57,21,164.00	84,95,982.07	12.5	10,61,997.76	In accordance to Rule 22 (1)(d), the taxable turnover worked out to ` 9.42 crore, but the assessment was finalised on ` 8.57 crore.
5	Katras	Santosh Kumar Chourasia/ 20341500127	2008-09/24.08.09	Work contractor	11,32,42,714.00	10,30,12,689.00	1,02,30,025.00	12.5	12,78,753.13	As per trading A/c furnished by the dealer, the taxable turnover worked out to ` 11.32 crore but the assessment was finalised on ` 10.30 crore.
6	Katras	Preeti Enterprises/ 20651500684	2009-10/25.03.2013	Work contractor	3,55,44,322.10	2,15,81,516.50	1,39,62,805.60	12.5	17,45,350.70	As per rule 22(2), the taxable turnover was to be determined after deducting 30% as labour and other charges from the GTO.
7	Hazaribag	Uday Prasad/ 20152101292	2009-10/14.02.2013	Work contractor	86,40,212.00	64,27,326.00	22,12,886.00	12.5	2,76,610.75	TDS, royalty and security deposit incorrectly deducted from the GTO.
			2010-11/14.02.2013		48,76,267.00	31,06,981.00	17,69,286.00	12.5	2,21,160.75	TDS, royalty and security deposit incorrectly deducted from GTO.
8	Hazaribag	Ram Chandra Yadav/ 20892101370	2009-10/09.02.2013	Work contractor	54,98,150.00	31,86,837.00	23,11,313.00	12.5	2,88,914.13	As per rule 22(2), the taxable turnover was to be determined after deducting 30% as labour and other charges from the GTO.
9	Hazaribag	Siddharth Construction/ 20732103495	2009-10/09.05.12	Works Contract Material	13,32,32,582.00	8,41,02,675.05	4,91,29,906.95	12.5	61,41,238.37	The contractor did not maintain proper accounts, as such, provisions of Rule 22(2) was to be applied and labour & other charges was to be limited to 30% of total turnover.

Appendix -XIII (Referred to in Paragraph No. 2.5.2.1 of the Report)
Incorrect determination of taxable turnover

(Amount in `)

Sl. No.	Name of circle	Name of dealer (M/s)/ Registration number	Period / Date of order	Commodity	Actual TTO	TTO Determined	Difference	Rate of Tax (%)	Tax	Remarks
	Hazaribag	Siddharth Construction/ 20732103495	2010-11/ 28.05.12	Works Contract Material	9,00,97,692.30	4,67,77,408.00	4,33,20,284.30	12.5	54,15,035.54	The contractor did not maintain proper accounts, as such, provisions of Rule 22(2) was to be applied in this case and labour and other charges was to be limited to 30% of total turnover.
10	Hazaribag	Pushpanjali Construction/ 20402103240	2008-09/ 14.03.2011	Works Contract Material	3,44,55,997.80	1,66,90,512.00	1,77,65,485.80	12.5	22,20,685.73	The AA while finalising assessment incorrectly allowed exemption on account of hire charges and labour as the contractor had not furnished the accounts to determine the correct value of goods involved in works contract.
			2009-10/ 16.07.2012	Works Contract Material	10,27,42,665.20	5,42,04,778.00	4,85,37,887.20	12.5	60,67,235.90	The AA while finalising assessment incorrectly allowed exemption on account of hire charges and labour as the contractor had not furnished the accounts to determine the correct value of goods involved in works contract.
			2010-11/ 16.07.2012	Works Contract Material	11,88,19,769.00	6,17,27,996.00	5,70,91,773.00	12.5	71,36,471.63	The AA while finalising assessment incorrectly allowed exemption on account of hire charges and labour as the contractor had not furnished the accounts to determine the correct value of goods involved in works contract.
11	Koderma	ARSS Triveni (JV)/ 20642405489	2009-10/ 19.03.13	Work contractor	11,92,62,564.40	10,22,25,055.00	1,70,37,509.40	12.5	21,29,688.68	As per rule 22(2), the taxable turnover was to be determined after deducting 30% as labour and other charges from the GTO.
Total					1,20,15,36,623.54	88,07,19,469.48	32,08,17,154.06		4,01,02,144.26	

Appendix-XIV (Referred to in Paragraph No. 2.9 of the Report)
Application of incorrect rate of tax under JVAT Act

(Amount in `)

Sl. No.	Name of the circle	Name of the dealer (M/s)/ TIN	Period /Date of assessment	Commodity	Turnover under observation	Tax rate returned /levied	Rate of tax leviable	Tax levied	Tax leviable	Difference	Remarks
1	Hazaribag	Mahavir Retreaders/ 20332103327	2010-11/ 21.03.13	Retreading of tyre	13,55,054.81	4	12.5	54,202.19	1,69,381.85	1,15,179.66	The taxable turnover leviable @ 12.5% was ` 16.31 lakh but tax @ 12.5% was levied on ` 2.76 lakh only and the rest amount was levied to tax @ 4% instead of 12.5%.
			2011-12/ 22.02.14		13,40,287.58	4	12.5	53,611.50	1,67,535.95	1,13,924.44	The taxable turnover leviable @ 12.5% was ` 16.92 lakh but tax @ 12.5% was levied on ` 3.51 lakh only and the rest amount was levied @ 4% instead of correct rate of 12.5%.
2	Hazaribag	Uday Prasad/ 20152101292	2009-10/ 14.02.13	Work contractor	10,15,000.00	4	12.5	40,600.00	1,26,875.00	86,275.00	The assessing authority levied tax @4% on disallowed labour charges which being unspecified goods, was taxable @ 12.5% under Rule 22(2) of JVAT Rules, 2006.
			2010-11/ 14.02.13		16,56,927.00	4	12.5	66,277.08	2,07,115.88	1,40,838.80	The assessing authority levied tax @4% on disallowed labour charges which being unspecified goods, was taxable @ 12.5% under Rule 22(2) of JVAT Rules, 2006.
3	Hazaribag	Ajay Kr. Singh/ 20952103277	2008-09/ 22.03.2011	Works contractor/ Suppliers of building material	31,49,550.00	4	12.5	1,25,982.00	3,93,693.75	2,67,711.75	The assessing authority disallowed exemption on labour and levied tax @ 4% instead of correct rate of 12.5% as per proviso of Rule 22(2) of JVAT Rules, 2006.
			2009-10/ 27.08.2011		49,49,766.00	4	12.5	1,97,990.64	6,18,720.75	4,20,730.11	The assessing authority disallowed exemption on labour and levied tax @ 4% instead of correct rate of 12.5% as per proviso of Rule 22(2) of JVAT Rules, 2006.
			2010-11/ 07.03.2013		4,50,000.00	4	12.5	18,000.00	56,250.00	38,250.00	The assessing authority disallowed exemption on labour and levied tax @ 4% instead of correct rate of 12.5% as per proviso of Rule 22(2) of JVAT Rules, 2006.

Appendix-XIV (Referred to in Paragraph No. 2.9 of the Report)
Application of incorrect rate of tax under JVAT Act

(Amount in `)

Sl. No.	Name of the circle	Name of the dealer (M/s)/ TIN	Period /Date of assessment	Commodity	Turnover under observation	Tax rate returned /levied	Rate of tax leviable	Tax levied	Tax leviable	Difference	Remarks
4	Hazaribag	Jai Maa Vaisnav Devi Construction/ 20322103866	2009-10/ 14.03.2012	Works contractor/ Suppliers of building material	13,04,800.00	4	12.5	52,192.00	1,63,100.00	1,10,908.00	The AA disallowed the claim of labour and other allied charges, but incorrectly levied tax @4% instead of leviable rate of 12.5%.
5	Hazaribag	Rudra Construction/ 20252105910	2009-10/ 21.02.2013	Works contractor/ Suppliers of building material	85,48,645.00	4	12.5	3,41,945.80	10,68,580.63	7,26,634.83	The AA disallowed the claim of labour and other allied charges, but incorrectly levied tax @4% instead of leviable rate of 12.5%.
			2010-11/ 10.04.2013		40,69,346.00	4	12.5	1,62,773.84	5,08,668.25	3,45,894.41	The AA disallowed the claim of labour and other allied charges, but incorrectly levied tax @4% instead of leviable rate of 12.5%.
6	Hazaribag	Rajendra Singh/ 20132102758	2009-10/ 14.02.2013	Works contractor/ Suppliers of building material	10,39,546.00	4	12.5	41,581.84	1,29,943.25	88,361.41	The AA disallowed the claim of labour and other allied charges, but incorrectly levied tax @4% instead of leviable rate of 12.5%.
7	Hazaribag	Sidhartha Construction/ 20732103495	2009-10/ 09.05.2012	Works contractor/ Suppliers of building material	27,75,000.00	4	12.5	1,11,000.00	3,46,875.00	2,35,875.00	The AA disallowed the claim of labour and other allied charges, but incorrectly levied tax @4% instead of leviable rate of 12.5%.
8	Dhanbad Urban	Subhash Singh Choudhary/ 20611600422	2010-11/ 28.02.14	Work contractor	1,45,91,038.20	4	12.5	5,83,641.53	18,23,879.78	12,40,238.25	Tax @ 12.5% tax was leviable on the turnover ` 3.01 crore but the AA levied tax @ 12.5% and 4% on ` 1.55 crore and on rest amount respectively.
9	Dhanbad Urban	Shriram Precisions/ 20051600536	2009-10/ 01.09.12	Silver, gold ornament,	3,00,137.00	1	12.5	3,001.37	37,517.13	34,515.76	Tax on Platinum, being an unspecified item, was leviable @ 12.5% instead of levied @ 1%.
			2010-11/ 25.09.13	precious stones, gems	12,57,188.00	1	12.5	12,571.88	1,57,148.50	1,44,576.62	Tax on Platinum, being an unspecified item, was leviable @ 12.5% instead of levied @ 1%.

Appendix-XIV (Referred to in Paragraph No. 2.9 of the Report)
Application of incorrect rate of tax under JVAT Act

(Amount in `)

Sl. No.	Name of the circle	Name of the dealer (M/s)/ TIN	Period /Date of assessment	Commodity	Turnover under observation	Tax rate returned /levied	Rate of tax leviable	Tax levied	Tax leviable	Difference	Remarks
10	Dhanbad Urban	Cummins India Ltd./ 20301600447	2009-10/ 15.12.12	Diesel engine, spare parts, TELCO engine and chassis	8,78,63,267.00	4	12.5	35,14,530.68	1,09,82,908.38	74,68,377.70	According to the provisions of Schedule II Part D under Section 13 of the JVAT Act 2005, Diesel Engine, Spare Parts, TELCO Engine and all type of chassis were taxable @12.5% instead of levied 4%.
11	Dhanbad Urban	Nagarjuna Construction Co. Ltd./ 20711602501	2008-09/ 02.02.2013	Works contractor/ Suppliers of building material	1,00,00,000.00	4	12.5	4,00,000.00	12,50,000.00	8,50,000.00	The contractor had shown TTO of ` 26.94 crore taxable @ 4% in JVAT-409 while the AA incorrectly levied tax @ 4% on ` 27.94 crore.
12	Dhanbad Urban	Electro Equipment Enterprises/ 20611601683	2009-10/ 16.04.2012	Works contractor/ Suppliers of building material	45,73,863.00	4	12.5	1,82,954.52	5,71,732.88	3,88,778.36	The assessing authority disallowed exemption on labour and other charges and levied tax @ 4% instead of correct rate of 12.5% as per proviso of Rule 22(2) of JVAT Rules, 2006.
13	Katras	Malti Enterprises/ 20871500466	2008-09/ 10.03.11	Work contractor	6,00,000.00	4	12.5	24,000.00	75,000.00	51,000.00	The assessing authority levied tax @ 4% on disallowed labour charges which being unspecified goods, was taxable @ 12.5% under rule 22(2) of JVAT Rules, 2006.
14	Katras	A2Z Maintenance & Engineering Services/ 20941505765	2009-10/ 03.01.2012	Works contractor/ Suppliers of building material	9,02,980.72	4	12.5	36,119.23	1,12,872.59	76,753.36	The assessing authority disallowed exemptions and levied tax @ 4% instead of correct rate of 12.5% as per proviso of Rule 22(2) of JVAT Rules, 2006.
			2010-11/ 01.03.2012		21,05,390.89	4	12.5	84,215.64	2,63,173.86	1,78,958.23	The assessing authority disallowed exemptions and levied tax @ 4% instead of correct rate of 12.5% as per proviso of Rule 22(2) of JVAT Rules, 2006.

Appendix-XIV (Referred to in Paragraph No. 2.9 of the Report)
Application of incorrect rate of tax under JVAT Act

(Amount in `)

Sl. No.	Name of the circle	Name of the dealer (M/s)/ TIN	Period /Date of assessment	Commodity	Turnover under observation	Tax rate returned /levied	Rate of tax leviable	Tax levied	Tax leviable	Difference	Remarks
15	Godda	Vijay Electricals Ltd./ 20312505191	2009-10/ 23.03.13	Work contractor	3,14,00,000.00	4	12.5	12,56,000.00	39,25,000.00	26,69,000.00	The assessing authority levied tax @ 4% on disallowed labour charges which being unspecified goods, was taxable @ 12.5% under Rule 22(2) of the JVAT Rules, 2006.
			2010-11/ 24.07.13		3,92,81,171.00	4	12.5	15,71,246.84	49,10,146.38	33,38,899.54	The assessing authority levied tax @ 4% on disallowed labour charges which being unspecified goods, was taxable @ 12.5% under Rule 22(2) of the JVAT Rules, 2006.
Total					22,45,28,958.20			89,34,438.58	2,80,66,119.78	1,91,31,681.20	

Appendix-XV (Referred to in Paragraph No. 5.13 of the Report)
Non levy of penalty for short payment of Electricity Duty and surcharge

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)	Reg. No	Period/ date of order	Units consumed	Demand raised as per assessment order	Duty and surcharge paid as per demand notice	Short payment (7-8)	Period of delay (in Months)	Period for which penalty is leviable		
										Up to 3 months @ 2.5%	After 3 months @5%	Total penalty leviable
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Jharia	SAIL(IISCO)	SD/ED-03	2010-11/31.10.13	3,68,04,511.00	56,14,328.39	36,35,759.00	19,78,569.39	29	1,48,392.70	25,72,140.21	27,20,532.91
2	Jharia	BCCL, Bastacola, Area-IX	JH/ED-03	2007-08/29.10.13	5,28,18,806.40	70,24,901.00	64,31,746.00	5,93,155.00	65	44,486.63	18,38,780.50	18,83,267.13
				2008-09/29.10.13	5,42,91,459.00	72,20,764.00	66,11,070.00	6,09,694.00	53	45,727.05	15,24,235.00	15,69,962.05
				2009-10/29.10.13	5,12,19,605.00	68,12,207.00	62,37,011.00	5,75,196.00	41	43,139.70	10,92,872.40	11,36,012.10
				2010-11/29.10.13	5,03,45,640.80	66,95,970.00	61,30,588.00	5,65,382.00	29	42,403.65	7,34,996.60	7,77,400.25
				2011-12/29.10.13	5,16,77,535.32	95,09,460.00	81,77,385.00	13,32,075.00	17	99,905.63	9,32,452.50	10,32,358.13
				2012-13/29.10.13	5,13,79,444.00	99,16,233.00	62,56,474.00	36,59,759.00	5	2,74,481.93	3,65,975.90	6,40,457.83
3	Jharia	BCCL, Sudamdih EJ Area	SD/ED-43	2009-10/29.10.13	3,89,67,822.00	45,59,624.00	23,14,884.00	22,44,740.00	41	1,68,355.50	42,65,006.00	44,33,361.50
				2010-11/29.10.13	3,83,45,481.00	44,86,805.00	22,78,188.00	22,08,617.00	29	1,65,646.28	28,71,202.10	30,36,848.38
4	Jharia	BCCL, Lodna Area	JH/ED-02	2006-07/29.10.13	7,58,63,696.00	85,19,658.00	69,22,424.00	15,97,234.00	77	1,19,792.55	59,09,765.80	60,29,558.35
				2007-08/29.10.13	8,16,89,740.00	91,61,890.00	73,94,491.00	17,67,399.00	65	1,32,554.93	54,78,936.90	56,11,491.83
				2008-09/29.10.13	8,31,30,520.00	93,62,728.00	76,91,318.00	16,71,410.00	53	1,25,355.75	41,78,525.00	43,03,880.75
				2009-10/29.10.13	8,23,72,848.00	92,77,255.00	76,21,634.00	16,55,621.00	41	1,24,171.58	31,45,679.90	32,69,851.48
				2010-11/29.10.13	8,27,04,280.00	92,73,800.00	74,76,895.00	17,96,905.00	29	1,34,767.88	23,35,976.50	24,70,744.38

Appendix-XV (Referred to in Paragraph No. 5.13 of the Report)
Non levy of penalty for short payment of Electricity Duty and surcharge

(Amount in `)

Sl. No.	Name of the Circle	Name of the dealer (M/s)	Reg. No	Period/ date of order	Units consumed	Demand raised as per assessment order	Duty and surcharge paid as per demand notice	Short payment (7-8)	Period of delay (in Months)	Period for which penalty is leviable		
										Up to 3 months @ 2.5%	After 3 months @5%	Total penalty leviable
1	2	3	4	5	6	7	8	9	10	11	12	13
5	Hazaribag	Giddi Washery	ED-08	2008-09 / 10.10.13	1,54,75,361.00	26,30,811.37	3,35,253.00	22,95,558.37	52	1,72,166.88	56,24,118.01	57,96,284.88
				2009-10/ 10.10.13	1,45,93,559.00	24,80,904.99	3,00,006.00	21,80,898.99	40	1,63,567.42	40,34,663.13	41,98,230.56
				2010-11/ 10.10.13	1,39,84,075.00	23,77,293.00	2,76,881.00	21,00,412.00	28	1,57,530.90	26,25,515.00	27,83,045.90
6	Tenughat	CCL, Kargali Washery	TG/ED-15	2006-07/ 25.10.13	1,69,56,061.00	6,78,242.00	24,747.00	6,53,495.00	77	49,012.13	24,17,931.50	24,66,943.63
				2007-08/ 25.10.13	1,83,15,959.00	7,32,638.00	99,486.00	6,33,152.00	65	47,486.40	19,62,771.20	20,10,257.60
				2008-09/ 25.10.13	1,78,27,667.00	7,13,106.00	-	7,13,106.00	53	53,482.95	17,82,765.00	18,36,247.95
				2009-10/ 25.10.13	1,73,67,010.00	6,94,680.00	2,56,844.00	4,37,836.00	41	32,837.70	8,31,888.40	8,64,726.10
				2010-11/ 25.10.13	1,82,32,420.00	7,29,296.00	1,89,971.00	5,39,325.00	29	40,449.38	7,01,122.50	7,41,571.88
7	Tenughat	CCL, Dhori Area, Dhori	TG/ ED-10	2005-06/ 26.10.13	4,37,81,484.00	8,75,629.68	-	8,75,629.68	85	65,672.23	35,90,081.69	36,55,753.91
				2006-07 / 26.10.13	4,11,50,271.00	8,23,005.42	-	8,23,005.42	73	61,725.41	28,80,518.97	29,42,244.38
				2007-08/ 26.10.13	4,44,29,295.00	8,88,585.90	-	8,88,585.90	61	66,643.94	25,76,899.11	26,43,543.05
				2008-09/ 26.10.13	4,33,08,326.00	8,66,166.52	-	8,66,166.52	49	64,962.49	19,92,183.00	20,57,145.49
				2009-10/ 26.10.13	4,28,78,803.00	8,57,576.06	-	8,57,576.06	37	64,318.20	14,57,879.30	15,22,197.51
				2010-11/ 26.10.13	4,50,35,768.00	9,00,715.36	-	9,00,715.36	25	67,553.65	9,90,786.90	10,58,340.55
Total					1,22,49,47,447.52	12,36,84,273.69	8,66,63,055.00	3,70,21,218.69		27,76,591.40	7,07,15,669.01	7,34,92,260.41

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