

# **Annexures**

**ANNEXURE-I**  
**(Ref: Paragraph-2.4.8 – 1<sup>st</sup> bullet)**  
**Defalcation of Government revenue**

(Amount in ₹)

Sl. No.	Registration No.	Purchase date	Registration date	Vehicle class	Sale amount	GVW	Seating capacity	Tax	Dealer code	Receipt No.	Receipt date	Remarks
1.	BR22Q 6403	23-03-2011	26-12-2013	102	481100	1900	1	56289	tax	TA19390	14-01-2015	Receipt No. "TA19346 to TA19389" was generated by software on 14.01.2016. Further this transaction was not appeared in cash report on 14.01.2015, as the software generated receipt no. 7223 to 7289 on that day. The amount appeared in cash book on 14.01.2015 was the same as in cash report of that day. The tax receipt date of vehicle mentioned at Sl. No. 2 was 351 days prior to purchase date.
2.	BR22GA1790	31-12-2015	31-12-2015	102	548250	1760	1	24671	tax	TA19391	14-01-2015	
3.	BR22GA2222	15-12-2015	15-12-2015	15	997061	2510	7	69794	tax	TA18238	15-12-2015	The receipt no. TA18160 to 18237 was generated on 17.12.2015. Further these transactions were not appeared in earlier report, as the software generated receipt no. 18051 to 18098 on that day. The figure in cash book was same as in earlier copy of cash report.
4.	BR22V 1277	14-12-2015	15-12-2015	15	605809	1415	5	42407	tax	TA18492	15-12-2015	
5.	BR22Q 5435	30-07-2013	05-08-2013	105	597742	4450	3	21000	tax	TA17714	04-12-2015	The receipt no. TA17670 to TA17713 was generated on 05.12.2015. Further this vehicle was not appeared in earlier copy of report kept in office. The receipt no. 17596 to 17669 was generated by the system on that day. The figure in cash book was same as in earlier copy of report.
6.	BR22Q 6313	05-02-2011	16-11-2013	102	399039	1755	1	46388	tax	TA18789	17-08-2015	The receipt no. TA18729 to TA18788 was generated on 31.12.2015. Further, copy of earlier report was not made
7.	BR22Q 6373	27-02-2013	04-12-2013	102	514524	1090	1	69075	tax	TA18790	17-08-2015	
8.	BR22Q 5762	11-09-2013	13-09-2013	102	416190	1755	1	56185	tax	TA18791	17-08-2015	

9.	BR22Q 5765	13-09-2013	20-09-2013	102	349524	1765	1	47186	tax	TA18792	17-08-2015	available. In cash book the figure was taken after excluding the amount of these vehicles.
10.	BR22V 1515	28-07-2012	22-08-2015	15	649523	2510	7	45467	tax	TA17063	22-08-2015	The receipt no. TA16974 to 17062 was generated on 21.11.2015. Further, copy of earlier report was not made available. In cash book the figure was taken after excluding the amount of these vehicles.
11.	BR22V 8282	10-08-2012	22-08-2015	15	1171322	2450	7	81993	tax	TA17064	22-08-2015	
12.	BR22GA1420	28-03-2015	17-10-2015	102	348000	1765	1	46980	tax	TA19577	31-08-2015	The receipt no. TA19511 to TA19576 was generated on 19.01.2016. Further, copy of earlier report was not made available. In cash book the figure was taken after excluding the amount of these vehicles.
13.	BR22GA1485	28-03-2014	25-11-2015	102	465714	2010	1	62871	tax	TA19578	31-08-2015	
14.	BR22V 7676	14-10-2015	14-10-2015	15	550000	2700	7	45467	tax	TA16973	14-10-2015	Receipt no. "TA16944 to TA16972" was generated on 20.11.2015. Further, this vehicle was not appeared in earlier report copy kept in office. The receipt no. 16088 to 16119 was generated by the system. The figure in cash book was same as in earlier copy of report.
15.	BR22Q 6314	27-10-2012	11-12-2013	102	491904	1090	1	64563	tax	TA19130	08-12-2016	Receipt no. TA19045 to TA19132 was generated on 8.1.2016. These vehicles was not appeared in the copy of report generated by system.
16.	BR22GA1482	11-10-2008	30-11-2015	102	406846	1745	1	38752	tax	TA19131	08-12-2016	
17.	BR22Q 7322	19-04-2013	25-03-2014	102	309000	2010	3	41715	tax	TA19132	08-01-2016	Receipt no. "TA19130" was generated on 8.12.2016.
18.	BR22GA1072	12-09-2015	12-09-2015	102	400000	1900	2	18000	tax	TA15321	18-09-2015	Receipt no. TA15319 was generated on 24.9.2015.
19.	BR22GA1108	27-07-2015	27-07-2015	102	219048	780	1	14786	tax	TA15375	24-09-2015	Receipt no. TA15373 was generated on 26.9.2015.
20.	BR22Q 9215	22-12-2014	22-12-2014	102	480000	2010	1	21600	tax	TA7280	09-01-2015	Receipt no. TA7277 was generated on 14.1.2015.

21.	BR22Q 9394	10-01-2015	13-01-2015	102	496191	1815	1	22328	tax	TA8821	13-01-2015	Receipt no. TA8805 was generated on 2.3.2015.
22.	BR22Q 8637	11-10-2014	16-10-2014	105	249834	1285	2	11000	tax	TA3719	18-10-2014	Receipt no. TA3717 was generated on 20.10.2014.
23.	BR22J 9706	28-03-2015	08-04-2015	3	74256	285	2	5198	tax	TA10446	08-04-2015	Receipt no. TA10444 was generated on 11.4.2015.
24.	BR22J 9683	15-05-2015	21-05-2015	3	48672	120	2	3407	tax	TA11549	21-05-2015	Receipt no. TA11548 was generated on 22.5.2015.
25.	BR22P 7294	30-04-2015	25-05-2015	52	319468	1750	8	22363	tax	TA11654	25-05-2015	Receipt no. TA11652 was generated on 26.5.2015.
26.	BR22GA0469	20-05-2015	01-06-2015	105	464069	2960	2	16500	tax	TA12034	05-06-2015	Receipt no. TA12033 was generated on 6.6.2015.
27.	BR22J 9816	28-05-2015	10-06-2015	3	34623	238	2	2424	tax	TA12154	10-06-2015	Receipt no. TA12152 was generated on 11.6.2015.
28.	BR22Q 8497	06-11-2009	16-09-2014	102	386462	2710	1	10307	tax	TA3247	30-09-2014	Receipt no. TA3246 was generated on 7.10.2014.
29.	BR22Q 8475	09-09-2014	09-09-2014	102	560000	2250	1	11200	tax	TA3248	30-09-2014	
30.	BR22B 2626	02-05-2001	08-05-2001	52	500000	2350	11	6975	tax	TA4285	01-11-2014	Receipt no. TA4286 was generated on 31.10.2014.
31.	BR22Q 9737	26-02-2015	26-02-2015	102	214286	780	1	9643	tax	TA9262	13-03-2015	Receipt no. TA9259 was generated on 14.3.2015.
32.	BR22Q 9751	26-02-2015	26-02-2015	102	0	780	1	9643	tax	TA9263	13-03-2015	
33.	BR22P 7142	18-02-2015	12-03-2015	18	1028426	2555	7	71990	tax	TA9542	12-03-2015	Receipt no. TA9541 was generated on 20.3.2015.
34.	BR22GA0469	20-05-2015	01-06-2015	105	464069	2960	2	16500	tax	TA12034	05-06-2015	Receipt no. TA12033 was generated on 6.6.2015.
35.	BR22P 7758	18-10-2015	29-10-2015	51	180336	780	4	6000	tax	TA16557	02-11-2015	Receipt no. TA16556 was generated on 3.11.2015.
<b>Total</b>								<b>1140667</b>				

**ANNEXURE-II**  
**(Ref: Paragraph-2.4.8 - 2<sup>nd</sup> bullet)**  
**Defalcation of Government revenue**

(Amount in ₹)

Sl. No.	Name of District	No. of receipts cancelled	Amount involved	Period of cancel receipts between	Fresh receipts issued				Fresh receipts not issued against cancelled receipts but tax shown cleared/ smart card issued		Total loss (9+11)
					No. of fresh receipts	Amount involved	Amount of fresh receipts	Short amount	No. of receipts	Amount involved	
1	2	3	4	5	6	7	8	9	10	11	12
1.	West Champaran	41	1173433	March 2013 and January 2016	37	1155679	672232	483447	4	17754	501201
2.	Saharsa	16	409047	September 2011 and December 2015	13	298492	202677	95815	3	110555	206370
3.	Kaimur	17	242236	March 2013 and February 2016	11	179886	112443	67443	6	62350	129793
4.	Purnea	6	83199	May 2011 and May 2015	1	1200	1200	0	5	81999	81999
5.	Katihar	1	11250	August 2013	1	11250	9000	2250	0	0	2250
<b>Total</b>		<b>81</b>	<b>1919165</b>		<b>63</b>	<b>1646507</b>	<b>997552</b>	<b>648955</b>	<b>18</b>	<b>272658</b>	<b>921613</b>

**ANNEXURE-III**  
**(Ref: Paragraph-2.4.10.1)**  
**Registration of vehicles on reduced sale amount**

(₹ in lakh)

Sl. No.	Name of district	Purchase date	Registration date	No. of vehicle	Sale value on which tax levied	Tax collected	Actual sale value as per VAHAN database	Difference in sale value	Actual tax payable	Difference in tax
1.	Saharsa	Feb 11 to Mar 16	May 11 to Mar 16	125	300.00	20.59	495.65	195.65	34.15	13.56
2.	Purnea	Dec 12 to Apr 14	Dec 12 to Apr 14	2	8.22	0.57	10.01	1.79	0.69	0.12
3.	Katihar	Nov 12 to Oct 14	Nov 12 to Oct 14	5	1.68	0.11	2.76	1.08	0.18	0.07
<b>Total</b>				<b>132</b>	<b>309.9</b>	<b>21.27</b>	<b>508.42</b>	<b>198.52</b>	<b>35.02</b>	<b>13.75</b>

**ANNEXURE –IV**  
**(Ref: Paragraph-2.4.10.3)**  
**Plying of vehicles with same registration number**

Sl. No.	Registration no.	Purchase date	Registration date	Owner's name	Model	Chasis no.	Engine no.	District	Tax from	Tax upto
1.	BR05G 8265	10/11/2003	25/11/2003	Mange Yadav	Tata truck	426921PQZ71 7769	274315	Bettiah	25-11-2003	27-02-2013
	BR05G 8265	20/12/2012	11/01/2013	Anil Chaudhary	LPT1109 HEX2 BSIII	MAT457403C 7N43297	497TC92NXY865110	Motihari	21/01/2013	11/04/2014
2.	BR05M 1101	10/05/1990	15/05/1990	S. Khatoon	Tata truck	357011934941	497SP21948103	Bettiah	01-01-2011	31-12-2015
	BR05M 1101	28/08/2013	31/08/2013	Jai Prakash Sah	Discover 100	MD2A51BZ0 DPD00736	PAZPDD79120	Motihari	28/08/2013	27/08/2028
3.	BR05M 1703	20/04/2001	15/05/2001	Md. Nurain Khan	Tata model 407	357011929007	497SP21930951	Bettiah	01-10-2013	31-03-2016
	BR05M 1703	02/12/2013	04/12/2013	Shailendra Kumar	Electra 350	ME3U3S5C0D L338032	U3S5C0DL338032	Motihari	02-12-2013	01-12-2028

**ANNEXURE –V**  
**(Ref: Paragraph-2.4.13.1**

**One time tax and penalty not levied/short levied**

Type of vehicle	Number of office involved	Amount of OTT/penalty not realised/short realised (₹ in lakh)	Rate of OTT applicable	Audit observation
Tractor (commercial)	Nine DTOs <sup>1</sup>	45.80	One per cent w.e.f. 9.4.2010; Two per cent w.e.f. 1.4.2013 and 4.5 per cent w.e.f. 19.9.2014.	Out of 10,976 tractors registered between April 2011 and March 2016, OTT of ₹ 7.91 lakh was short realised from 96 tractors and penalty of ₹ 37.89 lakh was not imposed/imposed short on 524 tractors.
	Six DTOs <sup>2</sup>	215.68	- do -	Out of 8,234 tractors registered between February 2013 and March 2016, the owners of 334 tractors did not pay OTT.
	Begusarai	4.66	4.5 per cent w.e.f. 19.9.2014	Out of 51 tractors registered between 16 September 2014 and 7 October 2014, OTT was levied on 38 tractors at pre-revised rate due to delay mapping of the revised rate in the VAHAN. Thus, differential tax was not realised.
Tractor (Agricultural)	West Champaran	2.20	₹ 3,000 (upto 25 HP) and ₹ 5,000 (above 25 HP)	Out of 511 agricultural tractors registered between November 2012 and April 2013, OTT was short realised from 347 tractors registered for agriculture purpose due to levy of tax prescribed for commercial tractor (till 31 March 2013 rate of tax was one per cent of the cost).
Motor/Maxi cab	Seven DTOs <sup>3</sup>	16.19	Five per cent w.e.f. 1.4.2013 and Seven per cent w.e.f. 19.9.2014	Out of 2,710 maxi/cabs registered between April 2013 and February 2016, OTT of ₹ 4.65 lakh was short realised from 30 vehicles and penalty of ₹ 11.54 lakh was not imposed/imposed short on 90 vehicles.

<sup>1</sup> Begusarai, Kaimur, Katihar, Kishanganj, Nalanda, Purnea, Rohtas, Saharsa and West Champaran.

<sup>2</sup> Begusarai, Kaimur, Nalanda, Patna, Rohtas and West Champaran.

<sup>3</sup> Begusarai, Katihar, Nalanda, Purnea, Rohtas, Saharsa and West Champaran.



	DTOs Begusarai and Purnea	3.33	- do -	The rate was revised on 19.09.2014 but out of 44 maxi/cabs registered between 11 September 2014 and 7 October 2014, OTT was levied on 36 taxi/cabs at pre-revised rate due to delay mapping of the revised rate in the VAHAN. Thus, differential tax was not realised.
	DTO Patna	12.64	- do -	Out of 541 maxi/motor cabs registered between May 2015 and March 2016, the owners of 11 vehicles did not pay OTT.
Three wheeler	Four DTOs <sup>4</sup>	1.98	₹ 6,000 (for 10 years upto five seater), ₹ 9,000 (for 15 years upto five seat) ₹ 9,000 (for 10 years upto seven seat) ₹ 13,500 (for 15 years upto seven seat)	Out of 7,636 three-wheelers registered between September 2013 and November 2015, penalty was not imposed on 35 three-wheelers for belated payment of OTT.
	DTOs, Begusarai and Patna	35.10		Out of 4,539 three-wheelers registered between August 2014 and March 2016, the owners of 128 vehicles did not pay OTT.
Light Goods Vehicles (Gross Vehicle Weight upto 3000 kgs.)	Five DTOs <sup>5</sup>	35.20	₹ 7,700 (upto 1,000 kgs. GVW) ₹ 5,500 per 1,000 kgs for GVW above 1,000kgs and upto 3,000 kgs w.e.f. 1 April 2011.	Out of 4,422 LGV (GVW upto 3,000 kgs) registered between January 2012 and February 2016, penalty was not imposed on 512 vehicles for belated payment of OTT.
Personalised vehicles (LMV)	Five DTOs <sup>6</sup>	4.07	Five <i>per cent</i> of the cost of vehicle w.e.f. 1.4.2011 and Six <i>per cent</i> for the vehicles costing upto ₹ four lakh and seven <i>per cent</i> for the vehicles costing more than ₹ four lakh w.e.f. 1 April 2012.	Out of 50,971 LMV registered between April 2011 and February 2016, OTT was levied short on 148 vehicles.
<b>Total</b>		<b>376.85</b>		<b>2,329 vehicles</b>

<sup>4</sup> Kaimur, Nalanda, Purnea and West Champaran.

<sup>5</sup> Begusarai, Kaimur, Katihar, Purnea and West Champaran.

<sup>6</sup> Kaimur, Katihar, Rohtas, Saharsa and West Champaran.

**ANNEXURE-VI**  
**(Ref: Paragraph-2.6)**  
**Motor vehicle taxes not realised**

(Amount in ₹)

Sl. No.	Name of the DTOs	No. of registered transport vehicles	No. of vehicles test checked	No. of defaulter vehicles	Period for which tax was not paid	TAX			Penalty	Tax not realised
						Road Tax	Green Tax	Total		
1.	Arwal	99	99	63	between March 2011 and January 2015	1687601	3160	1690761	3381522	5072283
2.	Aurangabad	1698	285	96	between December 2012 and January 2015	892877	26123	919000	1838000	2757000
3.	Banka	263	161	18	between February 2012 and March 2015	316272	17189	333461	666922	1000383
4.	Bhagalpur	3864	385	9	between February 2012 and March 2015	192501	0	192501	385002	577503
5.	Bhojpur	3412	180	8	between June 2013 and March 2015	103842	0	103842	207684	311526
6.	Buxar	754	158	30	between January 2012 and September 2014	360231	3488	363719	727438	1091157
7.	Darbhanga	3410	139	42	between May 2012 and January 2015	424686	15149	439835	879670	1319505
8.	East Champaran	3502	300	79	between February 2013 and November 2014	845616	20185	865801	1731602	2597403
9.	Gopalganj	1383	139	60	between April 2011 and April 2015	802496	280	802776	1605552	2408328
10.	Jamui	380	105	15	between January 2012 and December 2014	79084	3295	82379	164758	247137
11.	Jehanabad	1121	250	21	between May 2012 and March 2015	261322	0	261322	522644	783966
12.	Madhubani	298	79	26	between August 2011 and January 2015	278081	17599	295680	591360	887040
13.	Muzaffarpur	23819	250	60	between January 2014 and July 2015	813141	0	813141	1626282	2439423
14.	Saran (Chapra)	3849	401	38	between April 2013 and July 2015	255666	1077	256743	513486	770229
15.	Sheikhpura	313	158	12	between February 2013 and December 2014	182719	0	182719	365438	548157
16.	Sitamarhi	543	393	64	between January 2012 and April 2015	936196	50984	987180	1974360	2961540
17.	Siwan	2302	180	57	between January 2012 and March 2015	825629	5971	831600	1663200	2494800
<b>Total</b>		<b>51010</b>	<b>3662</b>	<b>698</b>		<b>9257960</b>	<b>164500</b>	<b>9422460</b>	<b>18844920</b>	<b>28267380</b>

**ANNEXURE-VII**  
**(Ref: Paragraph-3.4.10)**  
**Irregular exemption of stamp duty and registration fee (PACS lease deeds)**

(Amount in ₹)

Name of the offices	Sl. No.	Token No.	Deed No.	Date	Area of land in decimal	Rate per decimal	Valuation of land	Required Stamp Duty	Paid Stamp Duty	Difference	Required Registration fee	Paid Registr -ation fee	Difference	I Fee	Total difference	Lease Period
District Sub Registrar, Siwan	1.	9533	8965	29.06.2013	7.44	44000	327404	9822	0	9822	6548	0	6548	0	16370	30
	2.	7023	6608	16.05.2013	28.28	25000	706975	21209	0	21209	14140	0	14140	5000	40349	33
	3.	9667	9089	02.07.2013	10.04	46000	462024	13861	0	13861	9240	0	9240	0	23101	33
	4.	9802	9221	04.07.2013	10.00	60000	600000	18000	0	18000	12000	0	12000	5000	35000	33
	5.	9979	9386	08.07.2013	14.88	200000	2976000	89280	0	89280	59520	0	59520	5000	153800	33
	6.	9860	9277	05.07.2013	20.00	70000	1400000	42000	0	42000	28000	0	28000	5000	75000	33
	7.	1157	9569	12.07.2013	10.00	58800	588000	17640	0	17640	11760	0	11760	0	29400	33
	8.	7369	6935	24.05.2013	25.00	40500	1012500	30375	0	30375	20250	0	20250	0	50625	33
	9.	7367	6934	24.05.2013	25.00	40500	1012500	30375	0	30375	20250	0	20250	0	50625	33
	10.	7368	6936	24.05.2013	10.00	40500	405000	12150	0	12150	8100	0	8100	0	20250	33
	11.	6880	6480	14.05.2013	23.00	53500	1230500	36915	0	36915	24610	0	24610	5000	66525	33
	12.	10750	10116	24.07.2013	10.00	80000	800000	24000	0	24000	16000	0	16000	5000	45000	33
	13.	7712	7256	04.06.2013	10.00	39000	390000	11700	0	11700	7800	0	7800	5000	24500	33
	14.	7454	7016	27.05.2013	10.00	55775	557750	16733	0	16733	11155	0	11155	5000	32888	33
	15.	7818	7379	05.06.2013	10.05	57000	572622	17179	0	17179	11452	0	11452	0	28631	33
	16.	7997	7524	07.06.2013	7.44	41500	308802	9264	0	9264	6176	0	6176	0	15440	33
	17.	8066	7617	08.06.2013	10.00	56900	569000	17070	0	17070	11380	0	11380	0	28450	33
	18.	8181	7704	10.06.2013	22.32	138000	3080160	92405	0	92405	61603	0	61603	0	154008	33
	19.	8212	7731	10.06.2013	7.44	138000	1026720	30802	0	30802	20534	0	20534	0	51336	33
	20.	8719	8206	17.06.2013	10.00	46000	460000	13800	0	13800	9200	0	9200	0	23000	33
	21.	9195	865	26.06.2013	10.23	12000	122784	3684	0	3684	2456	0	2456	5000	11139	33
	22.	9445	8882	28.06.2013	10.05	52300	525406	15762	0	15762	10508	0	10508	0	26270	33
<b>Total</b>					<b>301.17</b>		<b>19134147</b>	<b>574026</b>	<b>0</b>	<b>574026</b>	<b>382682</b>	<b>0</b>	<b>382682</b>	<b>45000</b>	<b>1001707</b>	

Sub Registrar, Danapur	23.	7147	6829	12.06.2013	10.00	55000	550000	16500	1000	15500	11000	250	10750	0	26250	33
	24.	5916	5649	11.05.2013	10.00	200000	2000000	60000	1000	59000	40000	0	40000	0	99000	33
	25.	6576	6292	15.05.2013	10.00	170000	1700000	51000	1000	50000	34000	0	34000	0	84000	33
	26.	5642	5394	08.05.2013	10.00	52000	520000	15600	1000	14600	10400	250	10150	0	24750	33
	27.	5638	5393	08.05.2013	10.00	35000	350000	10500	1000	9500	7000	250	6750	0	16250	33
	28.	5690	5441	09.05.2013	10.00	70000	700000	21000	1000	20000	14000	0	14000	0	34000	33
	29.	5669	5425	09.05.2013	10.00	98000	980000	29400	1000	28400	19600	0	19600	0	48000	33
	30.	5646	5395	08.05.2013	10.00	98000	980000	29400	1000	28400	19600	250	19350	0	47750	33
	<b>Total</b>					<b>80.00</b>		<b>7780000</b>	<b>233400</b>	<b>8000</b>	<b>225400</b>	<b>155600</b>	<b>1000</b>	<b>154600</b>	<b>0</b>	<b>380000</b>
Sub Registrar, Patna City	31.	3765	4295	20.05.2013	10.94	60000	656250	19688	0	19688	13125	0	13125	0	32813	33
	32.	3887	3863	13.05.2013	10.00	250000	2500000	75000	0	75000	50000	0	50000	0	125000	33
	33.	4483	4406	03.06.2013	10.00	100000	1000000	30000	0	30000	20000	0	20000	0	50000	33
	<b>Total</b>					<b>30.94</b>		<b>4156250</b>	<b>124688</b>	<b>0</b>	<b>124688</b>	<b>83125</b>	<b>0</b>	<b>83125</b>	<b>0</b>	<b>207813</b>
<b>Grand Total</b>					<b>412.11</b>		<b>31070397</b>	<b>932114</b>	<b>8000</b>	<b>924114</b>	<b>621407</b>	<b>1000</b>	<b>620407</b>	<b>45000</b>	<b>1589520</b>	

**ANNEXURE-VIII**  
**(Ref: Paragraph-3.4.10)**  
**Irregular exemption of stamp duty and registration fee (BIADA)**

(Amount in ₹)

Name of the offices	Sl. No.	Token No.	Deed No.	Date	Thana No./ Ward No.	Area in Sq. Ft.	Area of land in decimal	Rate per decimal	Valuation of Land	Required Stamp Duty	Paid Stamp Duty	Difference	Required Registration fee	Paid Registration fee	Difference	Total Difference	Period in years
DSR Muzaffarpur	1.	17659	16161	20.05.2013	281/49	6570	15	550000	8211500	246345	0	246345	164230	0	164230	410575	90
	2.	18902	17362	05.06.2013	281/49	55000	126	550000	69410000	2082300	0	2082300	1388200	0	1388200	3470500	90
	3.	21542	19902	29.06.2013	280	21780	50	250000	12375000	371250	0	371250	247500	0	247500	618750	90
	4.	22376	20686	06.07.2013	411/49	3000	7	550000	3745500	112365	0	112365	74910	0	74910	187275	90
	5.	22888	21199	11.07.2013	411/49	3000	7	550000	3745500	112365	0	112365	74910	0	74910	187275	90
	6.	26910	25074	29.08.2013	281/49	43560	99	550000	54450000	1633500	0	1633500	544500	0	544500	2178000	90
	7.	26916	25072	29.08.2013	281/49	23068	52	550000	28831000	864930	0	864930	288310	0	288310	1153240	90
	8.	26900	25075	29.08.2013	281/49	13603	31	550000	16995000	509850	0	509850	169950	0	169950	679800	90
	9.	29047	27083	27.09.2013	281/49	500	1	550000	627000	18810	0	18810	6270	0	6270	25080	90
	10.	35161	32697	17.12.2013	281/49	1440	3	550000	1815000	54450	0	54450	18150	0	18150	72600	90
	11.	35163	32698	17.12.2013	281/49	2064	5	550000	2601500	78045	0	78045	26015	0	26015	104060	90
	12.	35161	32697	17.12.2013	281/49	1440	3	550000	1815000	54450	0	54450	18150	0	18150	72600	90
	13.	17206	16498	07.08.2014	281/49	87120	200	550000	110000000	3300000	0	3300000	1100000	0	1100000	4400000	90
	14.	20616	19723	25.09.2014	281/49	65340	150	550000	82500000	2475000	0	2475000	825000	0	825000	3300000	90
	15.	15059	14141	08.07.2014	281/49	43560	100	550000	55000000	1650000	0	1650000	550000	0	550000	2200000	90
	16.	16471	15757	28.07.2014	279	43560	100	250000	25000000	750000	0	750000	250000	0	250000	1000000	90
	17.	18771	17983	28.08.2014	280	10890	25	250000	6250000	187500	0	187500	62500	0	62500	250000	90
	18.	1935	2256	06.02.2014	411,28 1/49	16335	38	550000	20625000	618750	0	618750	206250	0	206250	825000	90
	19.	2789	2677	12.02.2014	281/49	43560	100	550000	55000000	1650000	0	1650000	550000	0	550000	2200000	90
	20.	1939	2255	06.02.2014	411,28 1/49	65340	150	550000	82500000	2475000	0	2475000	825000	0	825000	3300000	90
	21.	1944	2254	06.02.2014	281/49	6098	14	550000	7700000	231000	0	231000	77000	0	77000	308000	90

	22.	2052	1962	03.02.2014	279	43560	100	250000	25000000	750000	0	750000	250000	0	250000	1000000	90
	23.	2035	1961	03.02.2014	279	43560	100	250000	25000000	750000	0	750000	250000	0	250000	1000000	90
	24.	2037	1960	03.02.2014	279	2160	5	250000	1237500	37125	0	37125	12375	0	12375	49500	90
	25.	3507	3323	20.02.2014	281/49	5000	11	600000	6882000	206460	0	206460	68820	0	68820	275280	90
	26.	4610	4398	05.03.2014	281/49	21780	50	550000	27500000	825000	0	825000	275000	0	275000	1100000	90
	27.	6861	6424	27.03.2014	281/49	82868	190	550000	104626500	3138795	0	3138795	1046265	0	1046265	4185060	90
	28.	7185	6676	28.03.2014	280	88940	204	250000	51042500	1531275	0	1531275	510425	0	510425	2041700	90
	29.	8782	8205	15.04.2014	280	10890	25	250000	6250000	187500	0	187500	62500	0	62500	250000	90
	30.	8177	7621	03.04.2014	279	43560	100	250000	25000000	750000	0	750000	250000	0	250000	1000000	90
	31.	9939	9340	02.05.2014	281/49	3371	8	550000	4251500	127545	0	127545	42515	0	42515	170060	90
	32.	9945	9339	02.05.2014	281/49	21780	50	550000	27500000	825000	0	825000	275000	0	275000	1100000	90
	33.	332	358	09.01.2015	281/49	43560	100	500000	50000000	1500000	0	1500000	500000	0	500000	2000000	90
	34.	8769	8284	19.03.2013	281/49	5445	13	302500	3781250	113438	0	113438	75625	0	75625	189063	90
	35.	7592	7140	11.03.2013	281/49	43560	100	302500	30250000	907500	0	907500	605000	0	605000	1512500	90
	36.	7593	7139	11.03.2013	281/49	32670	74	302500	22460625	673819	0	673819	449213	0	449213	1123031	90
<b>Total</b>							<b>2406</b>		<b>1059978875</b>	<b>31799367</b>	<b>0</b>	<b>31799367</b>	<b>12139583</b>	<b>0</b>	<b>12139583</b>	<b>43938949</b>	
DSR Bhagalpur	37.	13693	12859	15.11.2014		5000	11	500000	5740000	172200	0	172200	57400	0	57400	229600	90
	38.	6429	6106	21.05.2014		5000	11	500000	5740000	172200	0	172200	57400	0	57400	229600	90
	39.	8687	8251	03.07.2014		10000	23	500000	11480000	344400	0	344400	114800	0	114800	459200	90
	40.	8695	8252	03.07.2014		5000	11	500000	5740000	172200	0	172200	57400	0	57400	229600	90
	41.	9620	9110	22.07.2014		10000	23	500000	11480000	344400	0	344400	114800	0	114800	459200	90
	42.	6289	5972	19.05.2014		5000	11	500000	5740000	172200	0	172200	57400	0	57400	229600	90
	43.	532	483	18.01.2014		5000	11	500000	5740000	172200	0	172200	57400	0	57400	229600	90
	44.	4301	4038	31.03.2014		43560	100	500000	50000000	1500000	0	1500000	500000	0	500000	2000000	90
<b>Total</b>							<b>201</b>		<b>101660000</b>	<b>3049800</b>	<b>0</b>	<b>3049800</b>	<b>1016600</b>	<b>0</b>	<b>1016600</b>	<b>4066400</b>	
SR Patna City	45.	1779	1716	12.3.2015			53	405000	21515625	193640	0	193640	64546	0	64546	258186	21
	46.	3292	3191	28.04.2015			17	495000	8518950	255568	0	255568	85189	0	85189	340757	90
	47.	3829	3692	15.05.2015			30	1170000	35100000	315900	0	315900	105300	0	105300	421200	25

*Audit Report (Revenue Sector) for the year ended 31 March 2016*

	48.	3879	3773	18.05.2015			11	720000	8265600	74390	0	74390	24796	0	24796	99186	11
	49.	4488	4376	05.06.2015			16	720000	11376000	341280	0	341280	113760	0	113760	455040	30
	50.	4667	4551	10.06.2015			21	544500	11374605	341250	0	341250	113750	0	113750	455000	72
	51.	13	13	02.01.2014			43	550000	23375000	701250	0	701250	233750	0	233750	935000	69
	52.	172	153	10.01.2014			17	550000	9469350	280090	0	280090	94696	0	94696	374786	90
	53.	5285	5170	19.06.2014			23	100000	2296000	68870	0	68870	22956	0	22956	91826	75
	54.	5343	5225	21.06.2014			17	550000	9471000	284190	0	284190	94710	0	94710	378900	90
	55.	7357	7245	17.09.2014			41	200000	8200000	246000	0	246000	82000	0	82000	328000	60
	56.	7360	7246	17.09.2014			19	200000	3800000	114000	0	114000	38000	0	38000	152000	60
	57.	7678	7520	29.04.2014			19	125000	2401250	72037	0	72037	24012	0	24012	96049	30
	58.	9965	9765	31.12.2014			25	544500	13748625	412458	0	412458	137486	0	137486	549944	90
<b>Total</b>							<b>352</b>		<b>168912005</b>	<b>3700923</b>	<b>0</b>	<b>3700923</b>	<b>1234951</b>	<b>0</b>	<b>1234951</b>	<b>4935874</b>	
DSR Bihar sharif	59.	4603	4477	28.04.2014	23		11	525000	6026160	180785	0	180785	120523	0	120523	301308	90
	60.	11525	11263	25.07.2013	23		7	525000	3612000	108360	0	108360	72240	0	72240	180600	90
	61.	11524	11264	25.07.2013	23		8	525000	3974250	119228	0	119228	79485	0	79485	198713	90
	62.	11113	10853	17.07.2013	23		7	525000	3612000	108360	0	108360	72240	0	72240	180600	90
	63.	112505	11170	17.11.2014	23		6	525000	3013080	90392	30000	60392	30131	10000	20131	80523	90
<b>Total</b>							<b>39</b>		<b>20237490</b>	<b>607125</b>	<b>30000</b>	<b>577125</b>	<b>374619</b>	<b>10000</b>	<b>364619</b>	<b>941744</b>	
SR Bikram	64.	337	324	20.01.2014	164		52	300000	15600000	140400	0	140400	46800	0	46800	187200	16
<b>Total</b>							<b>52</b>		<b>15600000</b>	<b>140400</b>	<b>0</b>	<b>140400</b>	<b>46800</b>	<b>0</b>	<b>46800</b>	<b>187200</b>	
DSR Gaya	65.	5065	4842	28.03.2014		9500	22	99966	2180258	65407	0	65407	21802	0	21802	87209	90
<b>Total</b>							<b>22</b>		<b>2180258</b>	<b>65407</b>	<b>0</b>	<b>65407</b>	<b>21802</b>	<b>0</b>	<b>21802</b>	<b>87209</b>	
<b>Grand Total</b>							<b>3072</b>		<b>1368568628</b>	<b>39363022</b>	<b>30000</b>	<b>39333022</b>	<b>14834355</b>	<b>10000</b>	<b>14824355</b>	<b>54157375</b>	

**ANNEXURE-IX**  
**(Ref: Paragraph-3.4.11.1)**  
**Short realisation of stamp duty and registration fee in Mining leases**

(Amount in ₹)

Sl. No.	Token no.	Deed no.	Date	Lease period in year	Leased area in Acre	Auction Amount (₹ in crore)	Required stamp duty	Security Deposit (₹ in crore)	Required Stamp duty on security deposit (3 per cent)	Total Required Stamp duty	Stamp duty paid	Short stamp duty	Required registration fee	Paid registration fee	Short registration fee	Total short revenue
1.	3740	3569	22.02.2016	5	12.5	26.11	15666000	2.611	783000	16449300	15666100	783200	5222000	5222100	0	783200
2.	4268	4092	02.03.2016	5	12.5	42.21	25326000	4.221	1266300	26592300	1267300	25325000	8442000	423100	8018900	33343900
3.	4371	4197	04.03.2016	5	12.5	51	30600000	5.1	1530000	32130000	1531000	30599000	10200000	510000	9690000	40289000
4.	4565	4361	08.03.2016	5	12.5	40.03	24018000	4.003	1200900	25218900	1201900	24017000	8006000	400300	7605700	31622700
5.	4631	4426	09.03.2016	5	12.5	50.6	30360000	5.06	1518000	31878000	1518000	30360000	10120000	506000	9614000	39974000
6.	4710	4478	10.03.2016	5	12.5	18.5	11100000	1.85	555000	11655000	1101100	10553900	3700000	371045	3328955	13882855
<b>Total</b>					<b>75</b>	<b>228.45</b>	<b>137070000</b>	<b>22.845</b>	<b>6853200</b>	<b>143923500</b>	<b>22285400</b>	<b>121638100</b>	<b>45690000</b>	<b>7432545</b>	<b>38257555</b>	<b>159895655</b>



**ANNEXURE-X**  
**(Ref: Paragraph-4.4.11.2)**  
**Arrear of admitted tax neither paid nor demanded**

(Amount in ₹)

Sl. No.	Name of the circle	Name of the dealer/TIN	Year	Act	Tax payable	Tax paid	Short payment	Interest (calculated till date of audit)	Total
1.	Bhabhua	Sudhakar Rice Mill/ 10180210044	2011-12	VAT	165532	0	165532	86904	252436
		Om Shanti Enterprises/ 10185006022	2013-14	VAT	709328	424000	285328	94158	379486
2.	Bhagalpur	M/s Aashiana/10527215026	2013-14	VAT	1391619	903514	488105	175717	663822
		Vikramshila Dugdh Utpadak Sahkari Sangh/ 10520423091	2013-14	VAT	2610972	2452627	158345	52253	210598
		Utility Powertech Ltd/ 10521427041	2013-14	VAT	365762	73170	292592	105333	397925
		NTPC Ltd/10521193271	2013-14	ET	1952204613	1950488895	1715718	0	1715718
		A B Sons & Automotives/ 10521731039	2013-14	VAT	20006037	19760847	245190	80912	326102
3.	Danapur	M/s S K Enterprses/ 10041447082	2012-13	VAT	8342310	5819500	2522810	1059580	3582390
			2013-14	VAT	7891292	5841000	2050292	492070	2542362
		M/s S R Enterprises/ 10044914074	2013-14	VAT	6271508	5543573	727935	174704	902639
		Durga Ceramic/10043121012	2013-14	VAT	2791479	2462540	328939	81412	410351
			2014-15	VAT	2664788	2046028	618770	120660	739430
		M/s Marble Bihar/ 10041416042	2013-14	VAT	2950680	2229484	721196	183905	905101
		Urja Automobiles Pvt Ltd/ 10045698002	2014-15	VAT	4929031	1667312	3261719	636035	3897754
		M/s Priyadarshi Motors Pvt Ltd/ 10041941059	2011-12	VAT	80827235	79567557	1259678	245637	1505315

		B S Marble/10044576012	2014-15	VAT	2665641	2140000	525641	102500	628141
		Mayell & Fraser Pvt Ltd/ 10043366038	2014-15	VAT	7137647	6924005	213642	41660	255302
		Carlsberg India Pvt Ltd/ 100441695242	2014-15	ET	7078351	4818932	2259419	0	2259419
		Maa Laxmi Enterprises/ 10041096039	2014-15	VAT	3372215	2959775	412440	80426	492866
4.	Darbhanga	M/s Mahalaxmi Store/ 10383812074	2013-14	VAT	2637211	2250000	387211	133588	520799
		Bhawani Infra Materials Pvt Ltd/10387410017	2013-14	VAT	1471737	1130046	341691	117883	459574
5.	Gaya	Jai Maa Kali Agency/ 10210117082	2014-15	VAT	2302306	1238412	1063894	191500	1255394
		Jugnu Trading Company/10200544057	2014-15	VAT	1031664	741076	290588	52305	342893
		Daya Engineering Works Pvt Ltd/10200373046	2014-15	VAT	28608789	26818138	1790651	322317	2112968
		Brijnandan Automobiles Pvt Ltd/10206294070	2014-15	VAT	8650168	6057613	2592555	466659	3059214
		Ramnandi Automobiles/10201599029	2014-15	VAT	41977371	40786721	1190650	214317	1404967
6.	Hajipur	Raj Traders/10294112017	2014-15	VAT	555405	0	555405	99973	655378
		Om Sai Coal Depo/ 10295786083	2013-14	ET	456209	215000	241209	0	241209
			2014-15	VAT	191780	2724	189056	34030	223086
		Saraswati Components Motors Pvt Ltd/10295425034	2014-15	VAT	11580038	10400000	1180038	212406	1392444
		Bhawani Maa Automobiles Pvt Ltd/10295985038	2014-15	VAT	735644	267708	467936	84229	552165
		Ananmika Automobiles Pvt Ltd/10295232025	2014-15	VAT	19375446	18968000	407446	73340	480786
		Saraswati Construction Co./ 10296203016	2014-15	VAT	210582	38369	172213	30998	203211

		Maa Ambay Trading/10294355061	2014-15	VAT	18409718	18222166	187552	33759	221311
		New Rajesh Agency/10290404081	2014-15	VAT	9933270	9757119	176151	31707	207858
		A F P Manufacturing Co. Pvt Ltd./10294965003	2014-15	ET	1077883	588300	489583	0	489583
		Swadesh Plast Pvt Ltd/10294424022	2014-15	ET	2401035	2174457	226578	0	226578
		Perfect Sales & Services/10295051005	2014-15	ET	1530244	1308004	222240	0	222240
7.	Kishanganj	M/s Oil & Natural Gas Corporation Ltd./10471657293	2012-13	ET	25970708	22396165	3574543	0	3574543
		M/s Mahavir Plywood Industries/10470646086	2014-15	CST	212855	7000	205855	43229	249084
8.	Muzaffarpur West	M/s Satyam Automobile/10306622093	2013-14	VAT	9170251	8402887	767364	253230	1020594
		M/s Aditya Enterprises/10309518057	2013-14	VAT	2474258	1269960	1204298	379353	1583651
		M/s Mimansa Exim Sales Pvt Ltd/10308143016	2013-14	VAT	1652694	927800	724894	228341	953235
		Tirhut Dugdh Utpadak Sahkari Sangh Ltd/10300521084	2013-14	ET	6904734	4074541	2830193	0	2830193
9.	Patna Special	M/s IVRCL Ltd./10010565095	2013-14	ET	2191809	1245685	946124	0	946124
		M/s Delco Infrastructure Projects Ltd./10010968086	2013-14	ET	531216	0	531216	0	531216
		M/s Steel Authority of India Ltd./10010060016	2013-14	VAT	211429797	210532961	896836	282503	1179339
		M/s Rashtriya Ispat Nigam Ltd./10011254034	2013-14	VAT	2291017	1020741	1270276	400137	1670413
		M/s H I L Ltd./10010202024	2013-14	VAT	58697250	56697256	1999994	629998	2629992
		M/s Tide Water Co. India Ltd./10010205031	2013-14	VAT	83767566	82001556	1766010	529803	2295813

		M/s HPCL Biofuels Ltd./ 10010909035	2013-14	CST	3080477	5500	3074977	968618	4043595
		M/s Lux Industries Ltd./10011127084	2013-14	VAT	23311098	19030018	4281080	1284324	5565404
		M/s Raj Rasoi/10010496031	2013-14	VAT	1864746	1680510	184236	55271	239507
		M/s Glaze Trading India Pvt. Ltd./10010865043	2013-14	VAT	22505471	21954230	551241	173641	724882
		M/s Cadila Health Care Ltd./10010456067	2013-14	VAT	37401904	34688538	2713366	854710	3568076
		M/s Cadila Healthcare Limited/10010455097	2013-14	VAT	36249289	35743373	505916	159364	665280
		M/s SBPDC Limited/ 10010050306	2013-14	ED	1121834556	901000000	220834556	0	220834556
		M/s NBPDC Limited/ 10010931231	2013-14	ET	206549031	173274621	33274410	0	33274410
		M/s NBPDC Limited/ 10010051394	2013-14	ED	499093387	456901750	42191637	0	42191637
		M/s Crompton Greaves Ltd./10010003077	2013-14	ET	16600475	12234142	4366333	0	4366333
		M/s Adani Wilmer Ltd./10010318036	2013-14	ET	4495988	3972784	523204	0	523204
		M/s ACC Ltd./10010002010	2011-12	ET	697912435	693436551	4475884	0	4475884
10.	Patna South	M/s Torque Pharmaceuticals Pvt. Ltd./10129027014	2013-14	VAT	17274405	8298969	8975436	2961894	11937330
		M/s Gangotri Electrocasting Ltd./10120694045	2013-14	VAT	6011664	3399061	2612603	979726	3592329
		M/s National Drug Agencies/ 10590153049	2013-14	VAT	12606856	10080180	2526676	833803	3360479
		M/s Singh Motor Cars Pvt. Ltd./ 10126082038	2013-14	VAT	10018386	8146671	1871715	617666	2489381
		M/s Ujjwal Iron & Cement Stores/10123850037	2013-14	VAT	1557577	570000	987577	340714	1328291
		M/s Ujjawal Marble Granite Sanitary House/10125125018	2013-14	VAT	2489716	1552371	937345	309324	1246669

		M/s S R Agrawala & Company/ 10120367058	2013-14	VAT	1701641	1350807	350834	115775	466609
		M/s K R Steel Traders/10120313029	2013-14	VAT	1190076	908650	281426	97092	378518
		M/s SAI Motors/ 10120578007	2013-14	VAT	5207917	4940768	267149	88159	355308
		M/s Kundan Enterprises/ 10121372075	2013-14	VAT	3625215	3414117	211098	69662	280760
		M/s Asian Enterprises/ 10121365091	2013-14	VAT	712896	463936	248960	82157	331117
11.	Patna City East	M/s Spice of Coorg/ 10062106029	2013-14	VAT	3228700	2399000	829700	248910	1078610
		M/s Lucky Enterprises/ 10062239093	2013-14	VAT	441067	20000	421067	126320	547387
		M/s Shiv Domestic Coke Pvt. Ltd./10060364022	2013-14	VAT	333075	0	333075	99922	432997
		M/s S.R. Sales/10060929047	2013-14	VAT	282983	0	282983	84894	367877
		M/s Suryoday Industries Pvt Ltd/ 10060224051	2013-14	CST	241978	61	241917	79832	321749
12.	Patna City West	S B G Healthcare/ 10083805064	2013-14	VAT	2323233	290000	2033233	640468	2673701
		True Power International Ltd/10083334035	2013-14	VAT	1878163	1495033	383130	120686	503816
		Tiger Surgical Disposable Pvt Ltd/10083912071	2013-14	VAT	602027	185000	417027	131364	548391
		S K Pharma/10082795036	2013-14	VAT	1287024	937652	349372	110052	459424
		Atlantic Lubricants Specialities Pvt Ltd/ 10081168097	2013-14	VAT	3087057	2809664	277393	87379	364772
		Om Enterprises/ 10083078011	2013-14	VAT	609771	330666	279105	87918	367023
		Deluxe Surgical/ 10083913062	2013-14	VAT	282761	30500	252261	79462	331723
13.	Purnea	Shree Hanuman Agency/10490439033	2014-15	VAT	3212406	3031313	181093	38008	219101

14.	Samastipur	M/s A K Enterprises/ 10427839036	2013-14	VAT	3355060	3122098	232962	55910	288872
		Deputy Chief Material Manager/ 1042102627	2013-14	VAT	40053156	33254828	6798328	1631599	8429927
			2013-14	CST	18250129	16642302	1607827	385878	1993705
		M/s Pashupatinath Distributors Pvt Ltd./ 10427349081	2013-14	VAT	62082640	61392977	689663	165519	855182
		M/s Priya Marketing & Co./ 10423359071	2013-14	VAT	2335252	1882310	452942	108706	561648
		M/s Kritika Rice Mill Pvt Ltd/ 10425911025	2013-14	VAT	402366	46864	355502	87986	443488
		M/s Manpasand Beverage Pvt Ltd./ 10426349060	2013-14	VAT	5419804	5148290	271514	65163	336677
		M/s Sri Narayan Teleserives/ 10425049023	2013-14	VAT	288913	88914	199999	47999	247998
		M/s Md. Kagim/ 10421119050	2013-14	VAT	1325445	1050000	275445	66106	341551
		M/s Anand Trading Co./ 10425662035	2014-15	VAT	587418	49600	537818	96807	634625
		M/s Krishi Traders/ 10423128017	2014-15	VAT	222932	25600	197332	35520	232852
M/s BishwaNath Sharma/ 10422207002	2014-15	VAT	1769895	280000	1489895	268181	1758076		
15.	Sitamarhi	M/s Anchal Enterprises/ 10341355077	2013-14	VAT	801700	587385	214315	70723	285038
		M/s Manoj Machinery/ 10341592048	2013-14	VAT	442434	145000	297434	64193	361627
		Rohit Enterprises/ 10346835051	2013-14	VAT	238269	91000	147269	53017	200286
		Sonal Coal Traders/ 10345627059	2013-14	VAT	299575	123489	176086	63390	239476
<b>Total</b>					<b>5561787134</b>	<b>5158170257</b>	<b>403616887</b>	<b>23853283</b>	<b>427470170</b>

**ANNEXURE-XI**  
**(Ref: Paragraph 4.4.11.3)**  
**Interest and penalty on the arrears not levied**

(Amount in ₹)

Sl. No.	Circle	Name of the dealer/TIN	Year of accounts	Date of demand notice	Amount of demand in demand notice	Tax and interest in demand notice	Tax in demand notice	Payment date by the dealer as recorded in the D/N	Delay (in month)	Penalty @5% (after one month of demand notice to 06/16)	Interest @1.5% (after one month of demand notice to 6/16)	Total
1.	Bhabhua	M/s Maa Mundeshwari Agency/10181548062	2012-13	29.11.14	392080	392078	326627	NR	18	352870	88189	441059
2.		M/s Jaishwal Electronic & Electricals/10180055038	2012-13	16.07.15	99813	44470	26312	NR	10	22235	3947	26182
3.		M/s Jaishwal Electronic & Electricals/10180055038	2010-11	16.07.15	127606	21869	21869	28.07.15	11	12028	3608	15636
4.		M/s Jaishwal Electronic & Electricals/10180055038	2011-12	16.07.15	234493	50317	33367	27.07.15	11	27674	5506	33180
5.		M/s Jaishwal Electronic & Electricals/10180055038	2013-14	22.04.15	29998	19747	17277	22.05.15	13	12836	3369	16205
6.		M/s Ashoka Smokeless Coal Industries/10180452253	2012-13	20.07.15	125813	119812	96042	NR	10	59906	14406	74312
7.		M/s Krishna Enterprises/ 10180077057	2010-11	03.07.15	3890560	3890460	3890460	NR	10	1945230	583569	2528799
8.		M/s Krishna Enterprises/ 10180077057	2011-12	03.07.15	5948920	5943918	5943918	NR	10	2971959	891588	3863547
9.		M/s Krishna Enterprises/ 10180077057	2012-13	03.07.15	6020650	6009146	6009146	NR	10	3004573	901372	3905945
10.		M/s Krishna Enterprises/ 10180077057	2013-14	03.07.15	6141139	6138083	6138083	NR	10	3069042	920712	3989754
11.		M/s Ashoka Cement Store/ 10180249038	2010-11	13.08.15	1375583	7329749	7329749	13.09.15	9	3298387	989516	4287903
12.		M/s Ashoka Cement Store/ 10180249038	2012-13	13.08.15	2136566	2021316	2021316	13.09.15	9	909592	272878	1182470
13.		M/s Ravi Traders/ 1018084059	2014-15	21.12.15	72598	72598	72598	30.12.15	6	21779	6534	28313

14.		M/s Manshi Mini Rice Mill/10182548035	2014-15	31.12.15	65013	64313	56670	31.01.16	5	16078	4250	20329
15.		M/s Keshari Trading Co./ 10180767018	2014-15	31.12.15	34777	34027	29980	31.01.16	5	8507	2249	10755
16.		M/s Anjali Traders/ 10181818013	2014-15	31.12.15	297861	295611	295611	31.01.16	5	73903	22171	96074
17.		M/s Amit Solvex/ 10182735291 (ET)	2012-13	23.08.14	327112	327112	327112	22.09.14	21	343468	103040	446508
18.		M/s Maa Durgey Indane/ 10180835015	2008-09	29.05.12	112437	2262	2262	15.06.12	48	5429	1629	7057
19.	Bhagalpur	Jas Infrastructure & Power Ltd/10525467044	2012-13	09.05.15	4416213	1117928	1099428	09.06.15	12	670757	197897	868654
20.		Unity Infra Project Ltd./ 10528252005	2012-13	25.05.15	460884	472034	460884	24.06.15	12	283220	82959	366180
21.	Danapur	Tirupati Enterprises/ 10041591030	2010-11	19.01.15	5333759	5333759	3242406	NR	16	4267007	778177	5045185
22.		Shri Gajanan Enterpriese/ 10042952078	2010-11	12.11.13	2930640	0	0	NR	30	0	0	0
23.		Shri Gajanan Enterpriese/ 10042952078	2010-11	12.11.13	1447073	1447073	977752	NR	30	2170610	439988	2610598
24.		Shri Gajanan Enterpriese/ 10042952078	2011-12	23.11.13	28586174	0	0	25.11.14	19	0	0	0
25.		Shri Gajanan Enterpriese/ 10042952078	2011-12	23.11.13	6282675	6282675	2882565	25.11.14	19	5968541	821531	6790072
26.		Priyadarshi Motors Pvt Ltd/10041941059	2011-12	15.07.14	6838735	6838735	2508013	31.07.14	23	7864545	865264	8729810
27.		Priyadarshi Motors Pvt Ltd/10041941059	2012-13	02.05.15	70495246	20792369	16567625	25.07.15	10	10396185	2485144	12881328
28.		Priyadarshi Motors Pvt Ltd/10041941059	2014-15	10.03.15	3854751	0	0	NR	14	0	0	0
29.		Priyadarshi Motors Pvt Ltd/10041941059	2014-15	05.08.14	18442219	0	0	08.09.14	21	0	0	0
30.		S K Enterprises/ 10041447082	2009-10	06.11.13	810380	810380	533675	30.11.13	30	1215570	240154	1455724
31.		S K Enterprises/ 10041447082	2010-11	23.01.16	1185106	0	0	30.01.16	5	0	0	0



32.		S K Enterprises/ 10041447082	2010-11	23.01.15	35691	35691	0	30.01.15	17	30337	0	30337
33.		S K Enterprises/ 10041447082	2011-12	03.12.14	2770256	2720256	1767824	24.12.14	17	2312218	450795	2763013
34.		S K Enterprises/ 10041447082	2011-12	23.01.15	32453	32453	0	30.01.15	16	25962	0	25962
35.		S K Enterprises/ 10041447082	2012-13	03.12.14	3499644	3449644	2528310	24.12.14	17	2932197	644719	3576916
36.		S K Enterprises/ 10041447082	2013-14	23.01.16	2050291	0	0	30.01.16	5	0	0	0
37.		Dynamic Enterprises/ 10044007089	2012-13	27.09.13	10768193	10768193	9560916	03.02.14	28	15075470	4015585	19091055
38.		JMD Alloys Ltd/DN-337(c)	2001-02	16.04.06	12546455	12546455	12546455	30.04.06	121	75906053	22771816	98677869
39.		Priyadarshi Purnanand Automobiles/ 10041982078	2010-11	17.01.15	692126	692126	692126	15.02.15	16	553701	166110	719811
40.		Aqua Softech Pvt Ltd/ 10041343098	2009-10	27.12.13	411257	411257	287059	31.01.14	29	596323	124871	721193
41.		Molson Coors cobra India Pvt Ltd/ 10040518016	2012-13	26.03.16	9435146	9435146	9435146	26.04.16	2	943515	283054	1226569
42.	Gaya	Nandan films pvt. Ltd./ 10202104011	2011-12	26.06.15	5100117	1707577	1130846	22.07.15	11	939167	186590	1125757
43.		Nandan films pvt. Ltd./ 10202104011	2011-12	26.06.15	1980907	1921874	1776470	22.07.15	11	1057031	293118	1350148
44.	Kishanganj	Bajrangwali Agrotech Pvt. Ltd./10471242151	2011-12	01.09.14	7500	0	0	NR	21	0	0	0
45.		Bajrangwali Agrotech Pvt. Ltd./10471242151	2011-12	01.09.14	9020	0	1520	NR	21	0	479	479
46.		Bajrangwali Agrotech Pvt. Ltd./10471242151	2011-12	01.09.14	14942	0	7442	NR	21	0	2344	2344
47.		Ayesha Export/ 10470382149	2012-13	18.05.15	792186	791436	513170	NR	12	474862	92371	567232
48.		Arihant sanitation and marbles/10470597198	2012-13	05.06.14	70241	70241	70241	NR	24	84289	25287	109576
49.		Arihant sanitation and marbles/10470597198	2012-13	23.05.14	5942	0	0	NR	25	0	0	0

50.		Instalaciones Inabansa/ 10471721002	2012-13	01.09.15	18443060	5084547	5084547	NR	9	2288046	686414	2974460
51.		Instalaciones Inabansa/ 10471721002	2011-12	28.07.15	1459799	1459799	1459799	NR	10	729900	218970	948869
52.	Muzaffarpur West	Sai Sales & Services/ 10306077244	2007-08	15.03.10	1915369	1853869	1404142	NR	74	6859315	1558598	8417913
53.		Sai Sales & Services/ 10306077244	2007-08	15.03.10	2830034	2830033	2019788	NR	74	10471122	2241965	12713087
54.		Sai Sales & Services/ 10306077244	2010-11	12.03.14	18022388	5578851	4147845	NR	26	7252506	1617660	8870166
55.		Sai Sales & Services/ 10306077244	2011-12	20.05.15	1100451	1100451	736088	NR	12	660271	132496	792766
56.		Sai Sales & Services/ 10306077244	2009-10	12.03.14	23709803	8651178	5019541	NR	26	11246531	1957621	13204152
57.		Patna City West	Puja Ispat Trading Pvt. Ltd./10082475206	2010-11	13.07.15	3079606	3079606	3079606	NR	10	1539803	461941
58.	Singh Services/ 10080247082		2010-11	24.04.15	95473158	95473158	95473158	NR	13	62057553	18617266	80674819
59.	Satguru Agencies/ 10082723005		2011-12	03.08.15	991495	344867	215542	NR	9	155190	29098	184288
60.	Samrat Automobiles/ 10082041097		2010-11	24.04.15	1921050	1921050	1413264	NR	13	1248683	275586	1524269
61.	Samrat Automobiles/ 10082041097		2011-12	22.07.14	2494395	2444395	1880304	NR	22	2688835	620500	3309335
62.	Patna South		M/s R.K. Enterprises/ 10125704095	2009-10	03.10.13	8245134	3992072	3835161	NR	31	6187712	1783350
63.		K.K. Enterprises/ 10122417056	2010-11	26.05.15	6286247	6233997	6228997	NR	12	3740398	1121219	4861618
64.		Jay Ace Technologies/ 10129667074	2012-13	25.11.15	9716850	9716850	9716850	NR	6	2915055	874517	3789572
65.		Singh Bajaj Auto Pvt. Ltd/ 10125076020	2009-10	03.01.13	5861068	1949342	1303908	NR	40	3898684	782345	4681029
66.		Singh Bajaj Auto Pvt. Ltd/ 10125076020	2010-11	14.03.12	6083990	1753605	1445128	NR	50	4384013	1083846	5467859
67.		Shivam Sales/ 10122550043	2008-09	26.05.15	1204446	1204446	579060	15.06.15	12	722668	104231	826898

68.		Hotel Orange/ 10121779062	2012-13	29.10.15	681240	231081	150053	28.11.15	7	80878	15756	96634
69.		Hotel Orange/ 10121779062	2013-14	29.10.15	5306525	1655246	1217093	28.11.15	7	579336	127795	707131
70.		Kaushlaya Estate Pvt. Ltd/ 10126239080	2010-11	29.06.15	4212979	1404326	1404326	31.07.15	11	772379	231714	1004093
71.	Purnea	M/s Eastern Food Industries pvt Ltd/ 10490624012	2009-10	17.07.14	1395873	1395873	798930	NR	22	1535460	263647	1799107
72.		M/s Eastern Food Industries pvt Ltd/ 10490624012	2010-11	17.07.14	2499900	2499900	1595624	NR	22	2749890	526556	3276446
73.		M/s Eastern Food Industries pvt Ltd/ 10490624012	2011-12	17.07.14	613435	613434	441424	NR	22	674777	145670	820447
74.		Seemanchal Motors Pvt Ltd/10496293079	2012-13	08.08.14	243535	243535	198804	NR	21	255712	62623	318335
75.		Seemanchal Motors Pvt Ltd/10496293079	2013-14	08.08.14	1056935	1056935	100835	NR	21	1109782	31763	1141545
76.		Seemanchal Motors Pvt Ltd/10496293079	2014-15	08.08.14	284221	284221	281407	NR	21	298432	88643	387075
77.		Gupta Traders/ 10491177009	2011-12	22.08.15	461781	159633	100715	NR	9	71835	13597	85431
78.		Amit Enterprises/ 10493732042	2012-13	18.06.15	625573	195608	142988	NR	11	107584	23593	131177
79.		Birla Tyre/ 10491665016	2012-13	05.04.16	3254556	3254556	2113348	NR	1	162728	31700	194428
80.		Kali Roller/ 10490608007	2011-12	10.02.16	1017307	1017307	601956	NR	3	152596	27088	179684
81.	Samastipur	Pashupati Nath Distributors/ 10427349081	2014-15	19.03.16	3312115	3307115	2550120	NR	2	330712	76504	407215
82.		Pashupati Nath Distributors/ 10427349081	2013-14	11.03.16	445951	395951	301027	NR	2	39595	9031	48626
83.		Md. Kagim/ 10421119050	2012-13	06.01.16	7608878	7605128	7605128	NR	4	1521026	456308	1977333
84.		Priya Marketing/ 10423359071	2013-14	20.02.16	588825	588825	452942	NR	3	88324	20382	108706
85.		Kritika Rice Mill Pvt Ltd./ 10425911025	2013-14	18.02.16	69612	69612	12657	NR	3	10442	570	11011
86.		Md. Kagim/ 10421119050	2013-14	18.02.16	359175	359175	0	NR	3	53876	0	53876
87.		Manpasand Beverages/ 10426349060	2013-14	18.02.16	352969	352969	268515	NR	3	52945	12083	65029

88.		Triyansu Traders/ 10427535056	2013-14	06.01.16	513441	513441	513441	NR	4	102688	30806	133495
89.		S.P. Engineering/ 10425370044	2012-13	06.11.14	133740	133767	53739	NR	18	120390	14510	134900
90.		Trimurti concern Pvt. Ltd./ 10423479254	2012-13	07.11.14	290146	290146	150407	NR	18	261131	40610	301741
91.		Senior section Engineer (Electric) Development ECR, Samastipur/ 10426290009	2014-15	18.02.16	677565	338782	338782	NR	3	50817	15245	66062
92.		Tara Automobiles/ 10424984026	2011-12	03.08.15	714674	650874	392047	NR	9	292893	52926	345820
93.		Tara Automobiles/ 10424984026	2012-13	03.08.15	852324	788003	493956	NR	9	354601	66684	421285
94.		Star Equipment/ 10427214035	2013-14	04.08.14	1407840	1352589	1097436	NR	21	1420218	345692	1765911
<b>Total</b>					<b>476558699</b>	<b>305884338</b>	<b>269648700</b>			<b>292220388</b>	<b>76685902</b>	<b>368906289</b>

**ANNEXURE-XII**  
**(Ref: Paragraph-4.4.11.7)**  
**Payment of arrears of revenue without interest**

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Year	Act	Tax payable	Delay in days	Interest calculated till date of audit	Total
1.	Danapur	M/s Balajee Mini Steels & Re-Rolling Pvt Ltd./10042455089	2014-15	VAT	7532361	12 to 317 days	972389	972389
		M/s Durga Ceramics/10043121012	2014-15	VAT	1162700	80 to 308 days	120290	120290
		M/s MaaLaxmi Enterprises/10041096039	2014-15	VAT	2959775	44 to 100 days	101431	101431
		M/s Khyati Motors/10042517016	2014-15	VAT	2806555	11 to 177 days	146456	146456
2.	Gaya	M/s Shipra Beverage Private Ltd/10212424077	2014-15	VAT	11398800	156 to 287 days	1039477	1039477
3.	Muzaffarpur West	M/s Shashank Auto Pvt. Ltd./10308385069	2013-14	VAT	16650000	5 to 49 days	125425	125425
		M/s Satyam Automobiles/10306622093	2013-14	VAT	3076150	16 to 473 days	333568	333568
		M/s Balaji Hundai Auto Pvt Ltd./10306353015	2013-14	VAT	15539041	4 to 166 days	249664	174108
		M/s Narayani Agencies/10302934056	2013-14	VAT	14342092	7 to 218 days	274098	274098
4.	Patna Special	M/s Pantaloon India Retail Ltd./ 10011110069	2013-14	VAT	2000002	20 months	600000	600000
5.	Patna South	M/s Ujjwal Marble Granite Sanitary House/ 10125125018	2013-14	VAT	415000	513 to 589 days	114047	114047
		M/s Agrawal Agency/ 10120317006	2013-14	VAT	7157090	9 to 657 days	612074	612074
		M/s Fantasy Sales/ 10128085053	2013-14	VAT	3632059	5 to 283 days	164101	164101
		M/s Patna Motors/10125463080	2013-14	VAT	368181	22 months 11 days	123322	123322

6.	Patna City East	M/s Anusuya Blenders Pvt Ltd/10061624002	2013-14	VAT	104278504	1 to 120 days	310302	310302
		Balmukund Cement and Roofings Ltd/10062098004	2013-14	VAT	17165490	3 to 158 days	298818	298818
		Spicy Beverages Pvt Ltd./10062211054	2013-14	VAT	19000000	3 to 15 days	80000	80000
7.	Samastipur	M/s Trimurti Concern Pvt Ltd/10423479060	2013-14	VAT	12217830	15 days to 7m 12 days	484092	484092
			2014-15	VAT	20491964	16 to 107 days	482755	482755
		M/s Prince Auto/ 10426815037	2014-15	VAT	1626515	152 to 191 days	132182	132182
8.	Sitamarhi	M/s Riga Sugar Co Ltd/10347103064	2012-13	VAT	7563272	3 days to 555 days	117958	117958
<b>Total</b>					<b>271383381</b>		<b>6882449</b>	<b>6806893</b>

**ANNEXURE-XIII**  
**(Ref: Paragraph-4.4.11.8)**  
**Incorrect raising of demand**

(Amount in ₹)

Sl. No.	Name of the circle	Name of the dealer/ TIN/Year/Act	Tax leviable/ Incorrect ITC claim	Interest	Penalty	Total	Demand raised by the AA	Short creation of dues	Remarks
1.	Danapur	M/s Maa Tara Enterprises 10044007089 (VAT) 2012-13	8512359	5618157	25537077	39667593	6809887	32857706	Import of iron and steel for ₹ 17.02 crore was concealed by the dealer. Therefore he was liable to pay tax of ₹ 3.97 crore at the rate of 5 per cent including interest and penalty.
		M/s Dynamic Enterprises 10043878086 (VAT) 2012-13	9107068	5191028	27321204	41619300	Nil	41619300	Demand for inter-state sale was raised only and no action was taken in respect of ITC claim. As no evidence in support of ITC claim was furnished, the claim was to be rejected and the dealer was liable to pay interest and penalty thereon.
2.	Samastipur	M/s Dy. Chief Material Manager (Depot) 10421026027 (ET) 2014-15	9624719	Nil	9624719	19249438	9624719	9624719	The ET was levied by the AA but no penalty was levied for not getting registered under BTEG Act, though as per Section 8 of the BTEG Act, the dealer was also liable to pay penalty equivalent to tax.
<b>Total</b>			<b>27244146</b>	<b>10809185</b>	<b>62483000</b>	<b>100536331</b>	<b>16434606</b>	<b>84101725</b>	

**ANNEXURE-XIV**  
**(Ref: Paragraph-4.4.11.9)**  
**Taxes not paid by the dealers of coal**

(Amount in ₹)

Sl. No.	Circle	Name of the dealer/TIN	Period	Actual Purchase	Purchase accounted for	Value suppressed	Tax	Interest	Penalty	Total
1.	Danapur	M/s Vikash Bricks/10043402005	2014-15	4665420	0	4665420	233271	48987	699813	982071
2.	Darbhanga	M/s Krishna Trading Company/10389450087	2013-14	27162181	0	27162181	1358109	468548	4074327	5900984
		M/s Rahul Traders/10383495078	2013-14	11249138	0	11249138	562457	194048	1687371	2443876
		M/s Hari Om Enterprises/10381327031	2013-14	11175700	0	11175700	558785	192781	1676355	2427921
		M/s Om Traders/10389024041	2013-14	6220659	0	6220659	311033	107306	933099	1351438
3.	Gaya	M/s Sai Ram Traders/10211848023	2014-15	12416238	0	12416238	535811	96445	1607433	2239689
		M/s Arbind Kumar/10207882037	2014-15	1997896	0	1997896	99894	17980	299682	417556
4.	Samastipur	M/s Sherawali Traders/10428575008	2014-15	25513024	0	25513024	900651	162117	2701953	3764721
		M/s Vishnu Bricks Udyog/10428236052	2014-15	12240204	0	12240204	612010	110162	1836030	2558202
		M/s Pandav Int Udyog/10426656013	2014-15	9242130	0	9242130	462107	83179	1386321	1931607
<b>Total</b>				<b>121882590</b>	<b>0</b>	<b>121882590</b>	<b>5634128</b>	<b>1481553</b>	<b>16902384</b>	<b>24018065</b>



**ANNEXURE-XV**  
**(Ref: Paragraph-4.6.1)**  
**Suppression of sales turnover**

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/ TIN	Period	Commodity/ Rate (in per cent)	Actual sale	Sale accounted for	Value suppressed	Tax	<u>Penalty Interest</u>	Total	Difference found in
1.	Bhabhua	M/s Ruchi Soya Industries Ltd./ 10183396059	2013-14	Edible oil/ 5	875433156	816501445	58931711	2946586	<u>8839758</u> 972373	12758717	TAR-IV and RT-III
2.	Patna City East	M/s Patil Rail Infrastructure Pvt. Ltd./10062052030	2013-14	Schedule- III/ 5	20900784	2507662	18393122	919656	<u>2758968</u> 331076	4009700	Opening stock of 2013-14 and Closing stock of 2012-13
3.	Patna Special	M/s Shyama Power India Ltd./ 10011056070	2013-14	Schedule- III/ 5 Unspecified items/13.5	129479463	94563246	34916217	3342318	<u>10026954</u> 1052830	14422102	RT-III and Sale statement
<b>Total</b>					<b>1025813403</b>	<b>913572353</b>	<b>112241050</b>	<b>7208560</b>	<b><u>21625680</u></b> <b>2356279</b>	<b>31190519</b>	

**ANNEXURE- XVI**  
**(Ref: Paragraph-4.6.2)**  
**Suppression of purchase turnover**

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Commodity/ Rate (in per cent)	Actual purchase	purchase accounted for	Value Suppressed	Tax	Penalty Interest	Total	Difference found in
1.	Bhabhua	M/s Sri Ram Traders/ 101085560080	2013-14	Stone chips/5	17021906	0	17021906	751095 <sup>*</sup>	<u>2253285</u> 247861	3252241	RT-I and Suvidha
		M/s MaaTarachandi Trading Company/ 10183170056	2013-14	Stone chips/5	3472446	0	3472446	173622	<u>520866</u> 57295	751783	RT-I and Suvidha
		M/s Maa Jaya Traders/ 10185164055	2012-13	Iron and steel/5	26418281	0	26418281	1320914	<u>3962742</u> 435901	5719557	Suvidha details
2013-14	17784776		0		17784776	889238	<u>2667714</u> 293448	3850400			
2.	Gopalganj	M/s Unik Bazar Ltd./ 10285006022	2013-14	Readymade Garments/5	33729482	19746492	13982990	699149	<u>2097447</u> 220232	3016828	RT-I and Suvidha
3.	Jamui	M/s Balajee Cement/ 10540461060	2010-11	Cement/12.5 and 13.5	136921066	124451506	12469560	1558695	<u>4676085</u> 678032	6912812	RT-III and TAR
			2011-12		92410752	84142517	8268235	1116212	<u>3348636</u> 284634	4749482	
4.	Muzaffarpur West	M/s Akash Coal/ 10309870090	2013-14	Coal/5	20116416	0	20116416	1005821	<u>3017463</u> 331921	4355205	RT-III and Suvidha
5.	Patna West	M/s Tanu International/ 10143369056	2013-14	Medical Devices/5	5192760	1456648	3736112	186805	<u>560415</u> 50437	797657	RT-I and Suvidha
6.	Sasaram	M/s Ajit Kumar Singh/ 10247223051	2013-14	Coal/5	3768925	0	3768925	188446	<u>565338</u> 56534	810318	RT-III and Suvidha
7.	Siwan	M/s S.K Coal Trading/ 10356098088	2013-14	Coal/5	6462171	3893262	2568909	128445	<u>385335</u> 42386	556166	RT-I and Suvidha
<b>Total</b>					<b>363298981</b>	<b>233690425</b>	<b>129608556</b>	<b>8018442</b>	<b><u>24055326</u></b> <b>2698681</b>	<b>34772449</b>	

<sup>\*</sup> ₹ one lakh had been deposited on 20 March 2014.

**ANNEXURE- XVII**  
**(Ref: Paragraph-4.6.3)**

**Suppression of sales turnover detected during cross-verification of purchase and sales figures**

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Actual Sale	Sale accounted for	Suppression	Tax	Penalty Interest	Total	Remarks
1.	Danapur	M/s Amrendra Kumar/ 100441100385	2013-14	27066868	0	27066868	1353343	<u>4060029</u> 324802	5738174	Cross-verification of the purchase amount shown by a dealer with the sale figures shown by another dealer registered in the state.
2.	Kishanganj	M/s Shuvo Enterprises/ 10472007047	2011-12	24936900	13467353	11469547	573477	<u>1720431</u> 301075	2594983	
			2012-13	21685639	0	21685639	949680	<u>2849040</u> 327640	4126360	
		M/s ARK Nirman Pvt. Ltd./10471820081	2012-13	4318539	0	4318539	215927	<u>647781</u> 74495	938203	
		M/s K.G.N Supply Co./104719460014	2011-12	15916000	0	15916000	795800	<u>2387400</u> 417795	3600995	
2012-13	2018458		0	2018458	100923	<u>302769</u> 34818	438510			
3.	Muzaffarpur East	M/s Associated India /10310265025	2012-13	10010280	0	10010280	474066	<u>1422198</u> 156442	2052706	
			2013-14	1930324	0	1930324	96516	<u>289549</u> 28955	415020	
4.	Patna City East	M/s Colona Blenders and Bottlers (I) Pvt. Ltd. /10060377020	2013-14	239024402	231407000	7617402	3808701	<u>11426103</u> 1199741	16434545	
5.	Patna West	M/s Jain Spares /10143516011	2012-13	8456230	0	8456230	422812	<u>1268436</u> 133186	1824434	

6.	Samastipur	M/s Hassanpur Sugar Mills /10420847062	2013-14	26475001	0	26475001	3574125	<u>10722375</u> 857790	15154290	
		M/s Trimurti Concern Pvt. Ltd./10423479060	2013-14	120805699	114332023	6473676	323683	<u>971049</u> 80112	1374844	
7.	Saran	M/s Chitranjan Singh/ 10336186072	2012-13	17939981	5973254	11966727	598336	<u>1795008</u> 179500	2572844	
8.	Sasaram	M/s IsoluxCorsan India Engineering and Construction Pvt. Ltd./ 10248264091	2013-14	3927064	0	3927064	196355	<u>589065</u> 58906	844326	
<b>Total</b>				<b>524511385</b>	<b>365179630</b>	<b>159331755</b>	<b>13483744</b>	<u><b>40451233</b></u> <b>4175257</b>	<b>58110234</b>	

**ANNEXURE-XVIII**

**(Ref: Paragraph-4.7)**

**Short levy of tax due to application of incorrect rate of tax**

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the Dealer/ TIN	Period	Commodity	Rate of tax leviable/ levied (in per cent)	Amount on which difference of rate is to be levied	Tax	Interest	Total
1.	Danapur	M/s Krishna Soft Extrusion Pvt. Ltd./10042312018	2010-11	Thermocol Plate & Glass	12.5/4	37830130	3215561	2001686	5217247
			2011-12		13.5/5	25958634	2206484	976369	3182853
2.	Kadam kuan Patna	M/s Anuj Dairy Pvt. Ltd./ 10130263095	2011-12	Paneer	13.5/5	7885521	670269	321729	991998
			2012-13		13.5/5	10279908	873792	262138	1135930
3.	Katihar	M/s KGNMC Enterprises/ 10455209038	2013-14	Stone Chip	13.5/5	1574720	133851	38148	171999
4.	Patna Central	M/s Hill Top Refrigeration/ 10156439026	2013-14	Operation & maintenance of heating ventilation cum air conditioning	13.5/5	88398097	7513838	2141444	9655282
5.	Patna Special	M/s Future Value Retail Ltd./10010982057	2012-13	Art material branded Paneer, Double quilt etc.	13.5/5	14772975	1255703	738223	2229583
					13.5/0	1745608	235657		
		M/s Spaco Bitumen Co. Ltd./ 10011188046	2013-14	Bitumen Emulsion	13.5/5	148112946	12589600	3776880	16366480
		M/s Daikin Air Conditioning India (P) Ltd./10011051018	2013-14	Copper Pipes	13.5/5	1400976	119083	35725	154808
6.	Samastipur	M/s Mithila Dudgh Utpadak Sahkari Sangh Ltd./ 10420605047	2010-11	Sudha Min	4/0	8042032	321681	125455	447136
			2011-12	Sudha Min	5/0	8846205	442310	92885	535195
			2012-13	Sudha Min	5/0	16170088	808504	163722	972226
			2013-14	Sudha Min	5/0	16860764	843038	202329	1045367
<b>Total</b>						<b>387878604</b>	<b>31229371</b>	<b>10876733</b>	<b>42106104</b>

**ANNEXURE-XIX**  
**(Ref: Paragraph-4.8.1)**  
**Irregular/excess claim of Input Tax Credit (ITC)**

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Purchase value on which ITC availed	ITC availed/ Allowed	Actual entitlement	Excess/ incorrect availing of ITC	Penalty Interest	Total	Nature of irregularities
1.	Biharsharif	M/s Shanti Construction & Co. 10191705029	2012-13	155157114	13804286	13048662	755624	<u>2266872</u> 215352	3237848	ITC claimed on purchases from compounding/ unregistered dealers.
2.	Danapur	M/s Ram Traders 10041370064	2012-13	15898038	158981	0	158981	<u>476943</u> 69157	705081	ITC claimed on purchase of flour but tax on sale not admitted.
		M/s Kampilya Builders Pvt. Ltd. 10040906016	2013-14	9779600	1276740	25592	1251148	<u>3753444</u> 300275	5304867	ITC claimed on consumable goods.
3.	Kadamkuan	M/s CD Distributors 10132222052	2011-12	13485621	134856	34107	100749	<u>302247</u> 27202	430198	ITC claimed on purchase of flour but tax on sale not admitted.
			2012-13	15230657	152307	0	152307	<u>456921</u> 44550	653778	
4.	Muzaffarpur East	M/s Prabhat Zarda Factory India Pvt. Ltd. 10310825006	2013-14	8434104	418756	0	418756	<u>1256268</u> 131908	1806932	ITC availed on goods used in manufacturing of schedule IV goods
5.	Patna Central	M/s Krishna Agencies 10150059049	2013-14	44501507	2243459	2036061	207398	Nil 59108	266506	Excess allowance of ITC by AA due to wrong calculation. (Penalty was not taken into consideration as the default was on the part of the AA).
6.	Patna Special	M/s Kalyanpur Cement Ltd. 10010066030	2013-14	919785650	46864777	46043936	820841	<u>2462523</u> 258565	3541929	ITC availed on motor vehicles/spare parts.
7.	Saharsa	M/s Jay Shree Iron & Stores 10513858072	2012-13	311127143	21655999	21380156	275843	<u>827529</u> 99303	1202675	ITC availed on value of goods received under Scheme.
8.	Samastipur	M/s Prince Auto 10426815037	2013-14	3236446	397119	262855	134264	<u>402792</u> 32223	569279	ITC availed on purchase of lubricant.
<b>Total</b>				<b>1496635880</b>	<b>87107280</b>	<b>82831369</b>	<b>4275911</b>	<u><b>12205539</b></u> <b>1237643</b>	<b>17719093</b>	

**ANNEXURE-XX**  
**(Ref: Paragraph-4.8.2)**

**Incorrect claim of ITC detected during cross-verification of purchase and sales figures**

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Actual Purchase Purchase Accounted for	Excess Purchase claimed	Excess ITC	Penalty	Interest	Total
1.	Bhabhua	M/s Saket Enterprises 10183397050	2011-12	<u>6196405</u> 9862203	3665798	494882	1484646	259813	2239341
2.	Danapur	M/s Green Concretex Manufacturing Pvt. Ltd. 10043345035	2012-13	<u>508336</u> 6531652	6023316	301166	903498	76797	1281461
			2013-14	<u>2599007</u> 13177889	10578882	848933	2546799	203744	3599476
3.	Gandhi Maidan	M/s Airplaza Retail Holdings Pvt. Ltd. 101111469039	2013-14	<u>6180679</u> 9050270	2869591	387828	1163484	110531	1661843
4.	Khagaria	M/s Naveen Enterprises 10460629090	2013-14	<u>6543510</u> 6810280	266770	381225	1143675	120086	1644986
5.	Motihari	M/s Amirlal Vishnu Pd. 10270012062	2012-13	<u>119521395</u> 120628911	1107516	149245	447735	40296	637276
		M/s Sri Krishna Store 10277453018	2013-14	<u>16535945</u> 20864345	4328400	216420	649260	61680	927360
6.	Patna Central	M/s Rachna Enterprises Pvt. Ltd. 10152547002	2013-14	<u>Nil</u> 38769029	38769029	1938451	5815353	552458	8306262
7.	Patna North	M/s Mehar Foundation & Civil Engg. (P) Ltd. 10102606067	2012-13	<u>Nil</u> 12472359	12472359	622267	1866801	168012	2657080

8.	Patna South	M/s Sanjay Kumar Singh 10121354033	2013-14	<u>Nil</u> 23638020	23638020	1181901	3545703	407756	5135360
9.	Patliputra	M/s Tata Projects 10050748029	2013-14	<u>Nil</u> 10864945	10864945	543248	1629744	154826	2327818
10.	Shahabad (Ara)	M/s Jawahar Lal Yadav 10162137004	2013-14	<u>255445</u> 2783733	2528288	126412	379236	28442	534090
		M/s Ganesh Traders 10160108055	2012-13	<u>15937715</u> 16310921	373206	66336	199008	14926	280270
<b>Total</b>				<b><u>174278437</u></b> <b>291764557</b>	<b>117486120</b>	<b>7258314</b>	<b>21774942</b>	<b>2199367</b>	<b>31232623</b>



**ANNEXURE- XXI**  
**(Ref: Paragraph-4.9.1)**  
**Incorrect adjustment of entry tax towards payment of VAT**

(Amount in ₹)

Sl. No.	Name of the circle	Name of the dealer/TIN	Period	Amount eligible for adjustment	Adjustment Taken	Excess adjustment from VAT	Interest	Total	Remarks	Record seen
1.	Kadamkuan	M/s Tudor India Ltd. 10130362035	2012-13	5649466	6642726	993260	290529	1283789	Goods were not sold but used as warranty replacement	RT-III, TAR-IV, ET-V etc.
2.	Patliputra	M/s Anchor Electricals Pvt. Ltd. 10050866034	2013-14	69783202	83533286	13750084	3918774	17668858	The rate of VAT was less than the rate of ET	RT-III, ET-V etc.
		M/s ABB India Ltd. 10050285043	2013-14	1253300	1645894	392594	117778	510372	The rate of VAT was less than the rate of ET	RT-III, TAR-IV, ET-V etc.
3.	Patna City East	M/s Balaji Paper Converters 10061868037	2011-12	0	250105	250105	176324	426429	ET set-off will not available for micro industries	RT-III, CST-I, ET-V, TAR
			2012-13	0	469117	469117	246286	715403		
			2013-14	0	800775	800775	252244	1053019		
4.	Patna Special	M/s Bharat Petroleum Corporation Ltd. 10010121029	2013-14	1814696531	1840419287	25722756	8102668	33825424	The rate of VAT was less than the rate of ET and goods sold on subsidized rate	RT-III, TAR-IV, ET-V sale statement etc.
		M/s Indian Oil Corporation Ltd. 10010116082	2013-14	2097642172	2112977008	15334836	4830473	20165309	Goods sold on subsidized rate	RT-III, ET-V etc.
5.	Patna West	M/s West India Electricals, 10140187068	2013-14	395064	626891	231827	64332	296159	The rate of VAT was less than the rate of ET	RT-III, ET-V etc.
		M/s Harsh Electrical 10140822030	2013-14	680240	907598	227358	64797	292155	The rate of VAT was less than the rate of ET	RT-III, ET-V etc.
<b>Total</b>				<b>3990099975</b>	<b>4048272687</b>	<b>58172712</b>	<b>18064205</b>	<b>76236917</b>		

**ANNEXURE-XXII**  
**(Ref: Paragraph-4.9.2)**  
**Incorrect adjustment of entry tax towards payment of Central Sales Tax**

(Amount in ₹)

Sl. No.	Name of the circle	Name of the dealer/TIN	Period	Amount eligible for adjustment	Adjustment Taken under CST	Excess adjustment from CST	Interest	Total	Remarks	Record seen
1.	Muzaffarpur East	M/s Melhrotra Engineering Works 10310592012	2012-13	Nil	3772876	3772876	1188456	4961332	ET adjustment availed from the liability of CST which was not allowable	RT-V, dealers profile, payment details
2.	Patna Central	M/s Speedcrafts Limited 10157235047	2013-14	Nil	1705618	1705618	486101	2191719	ET adjustment availed from the liability of CST which was not allowable	RT-III, ET-V, TAR-IV, payment details
3.	Patna West	M/s Krrish Poly Pack Pvt. Ltd. 10144528012	2013-14	Nil	434563	434563	117332	551895	ET adjustment availed from the liability of CST which was not allowable	RT-III, ET-V, TAR-IV, payment details, CST annual returns
<b>Total</b>					<b>5913057</b>	<b>5913057</b>	<b>1791889</b>	<b>7704946</b>		

**ANNEXURE-XXIII**  
**(Ref: Paragraph-4.10)**  
**Short calculation of reverse credit**

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Purchase value on which ITC availed	ITC availed/ allowed	Actual entitlement	Excess/ incorrect availing of ITC	Penalty Interest	Total	Nature of irregularities
1.	Patna Central	M/s Puja Printech Pvt. Ltd. 10151375048	2012-13	16235977	811799	672172	139627	<u>418881</u> 64927	623435	Sold tax free goods manufactured by taxable inputs
			2013-14	19072466	953623	308700	644923	<u>1934769</u> 183803	2763495	
2.	Patna Special	M/s Nilkamal Ltd. 10010289033	2013-14	92078360	15662505	12430305	3232200	<u>9696600</u> 1018143	13946943	Reverse credit not calculated on interstate stock transfer
3.	Shahabad (Ara)	M/s Similia Research Laboratory 10160106018	2012-13	12625582	663402	598595	64807	<u>194421</u> 26247	285475	Reverse credit short calculated on interstate stock transfer
			2013-14	16480645	897537	838503	59034	<u>177102</u> 13283	249419	
<b>Total</b>				<b>156493030</b>	<b>18988866</b>	<b>14848275</b>	<b>4140591</b>	<u><b>12421773</b></u> <b>1306403</b>	<b>17868767</b>	

**ANNEXURE-XXIV**  
**(Ref: Paragraph-4.11)**  
**Incorrect availing/allowance of deductions**

(Amount in ₹)

Sl. No.	Name of the circle	Name of the dealer/TIN	Period	Items of inadmissible deductions	Rate (in per cent)	Amount of deduction claimed	Allowable deduction	Excess deduction allowed on which tax was leviable	Tax on excess deduction claimed/ allowed	Record seen
1.	Biharsharif	M/s Engineering Projects (India) Ltd./10193370002	2010-11	Profit / Commission of Payment to Sub-contractor	4, 12.5	236816354	211774492	25041862	1640242	RT-III, TAR-I, Assessment order of Sub-contractor
2.	Katihar	M/s Ashok Kumar 10450692022	2013-14	Gross profit & overheads	5, 13.5	35196397	26988387	8208010	563890	RT-III TAR-I P&L account.
		M/s Rajendra Prasad Poddar 10450555058	2013-14	Gross profit & overheads	5, 13.5	28539162	20187983	8351179	573726	RT-III TAR-I P&L account.
3.	Patna Central	M/s Shiv Kishore Construction Pvt. Ltd./10156317057	2013-14	Gross profit & Estt. expenses	5, 13.5	116089522	80098324	35991198	3326739	RT-III, TAR-I, Statements
4.	Patna Special	M/s S.P Singla Construction Pvt. Ltd./10010629018	2012-13	Repair & Maintenance, Food to workers,	5, 13.5	1150975971	1124404797	26571174	1631679	RT-III, Assessment order
			2013-14	Rent, Travelling expenses, TDS etc.	5, 13.5	1093292497	845595344	247697153	15921972	RT-III, TAR-IV, Assessment order.
5.	Sasaram	M/s Vijeta Projects and Infrastructures Ltd./10241669050	2009-10	Gross profit	4, 12.5	225273281	130039397	95233884	4735410	RT-III, TAR-I, Statements
<b>Total</b>						<b>2886183184</b>	<b>2439088724</b>	<b>447094460</b>	<b>28393658</b>	

**ANNEXURE-XXV**  
**(Ref: Paragraph-4.14)**  
**Short payment of admitted tax**

(Amount in ₹)

SL. No.	Name of the Circle	Name of the dealer/TIN	Period	Tax payable	Tax paid	Short payment	Interest	Total
1.	Aurangabad	M/s Mohamad Nakib Ahmad/10172191054	2011-12	5877897	4785500	1092397	655438	1747835
			2012-13	6225344	5200500	1024844	430434	1455278
2.	Biharsharif	M/s Ganesh Enterprises/10193449067	2012-13	1550733	1100000	450733	128459	579192
3.	Kadamkuan	M/s Bhagwati Paper Product/10133092079	2012-13	909789	0	909789	272937	1182726
4.	Katihar	M/s Royal trading Company/10455378069	2013-14	4898970	4250000	648970	155753	804723
5.	Motihari	M/s Raj Traders/10271276069	2012-13	395952	100000	295952	84346	380298
6.	Munger	M/s Chief Work Manager/560445097	2012-13	48235016	41968989	6266027	2161779	8427806
		M/s Kadru/ 10562106028	2012-13	345000	0	345000	124200	469200
7.	Muzaffarpur East	M/s Muzaffarpur Timber 10311573070	2013-14	4437022	3819100	617922	185376	803298
8.	Patliputra	M/s Okaya Power Private Ltd./ 10051219058	2013-14	17361217	16454152	907065	258514	1165579
9.	Patna Central	M/s Bikaner Sweets and Pastry Shop/10154696096	2013-14	2823323	2743506	79817	22748	102565
		M/s Trycon Infrastructure Pvt. Ltd./10154876028	2013-14	745087	541749	203338	57951	261289
		M/s India Marketing/ 10150282052	2013-14	3848282	3606600	241682	67067	308749
		M/s One & Only Furniture Pvt Ltd./10155858017	2013-14	2515687	2096204	419483	119553	539036

		M/s Proper Construction works/10152136013	2013-14	2096963	1409680	687283	195876	883159
		M/s Accurate Transformers Ltd./10157595098	2013-14	7881373	1300000	6581373	1875691	8457064
10.	Patna North	M/s Shyama Surgical & Chemical/10100983063	2013-14	1709498	56860	1652638	471002	2123640
		M/s Gangotri Iron & Steel Co Ltd./10100734064	2013-14	31621386	22283989	9337397	2521097	11858494
11.	Patna West	M/s Industrial Machinery & Services/ 10145350030	2013-14	2786518	2219378	567140	161635	728775
12.	Sasaram	M/s Satya Enterprises/ 10245531008	2013-14	7480593	6564016	916577	274973	1191550
13.	Shahabad (Ara)	M/s Bijay Engineering Works/10160313016	2012-13	725033	541488	183545	74336	257881
		M/s Golden Footwear/ 10164282039	2012-13	477347	229104	248243	100538	348781
			2013-14	479212	294112	185100	41647	226747
		M/s Mirtunjay Marble/ 10161644050	2012-13	286749	92778	193971	78558	272529
			2013-14	711629	228050	483579	108805	592384
		M/s Prasad Motors/ 10160060040	2012-13	1306026	1140673	165353	66968	232321
2013-14	1381938		610449	771489	173585	945074		
		M/s Rohit Automobiles/ 10162268051	2013-14	19086209	18850771	235438	52974	288412
14.	Siwan	M/s Jimmy Agency/ 10350276070	2013-14	3414528	2200000	1214528	382576	1597104
		M/s Pratik Automobiles/ 10355628050	2013-14	51800200	51406504	393696	118109	511805
<b>Total</b>				<b>233414521</b>	<b>196094152</b>	<b>37320369</b>	<b>11422925</b>	<b>48743294</b>

**ANNEXURE-XXVI**  
**(Ref: Paragraph-4.15)**  
**Interest not levied for delayed payment of tax**

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Tax Payable	Amount of tax paid with delay	Delay in days	Interest leviable till date of audit
1.	Kadamkuan	M/s Modi Revlon Pvt. Ltd. 10130287054	2012-13	1961206	1961206	between 490 days and 578 days	501858
2.	Motihari	M/s Shri Mangal Motors 10270060077	2012-13	46109774	19813766	between 3 days and 315 days	663426
		M/s Shree R.C Enterprises 10270195004	2012-13	103252145	30312125	between 3 days and 429 days	422993
3.	Patliputra	M/s Guinea Motors Pvt. Ltd. 10050098027	2013-14	50877687	23579691	between 4 days and 218 days	405970
		M/s Pernod Recard India Pvt. Ltd. 10050261084	2013-14	1243365310	28750844	between 5 days and 99 days	780325
		M/s Food Corporation of India (FCI) 10050225097	2013-14	813686958	17865037	between 160 days and 240 days	1472704
4.	Patna North	M/s Aditya Construction 10106401077	2011-12	1687059	1687059	between 165 days to 255 days	163206
			2012-13	4502190	4501831	between 138 days and 408 days	517964
5.	Shahabad (Ara)	M/s General Motors 10160177022	2012-13	6971277	49776822	between 7 days and 304 days	68781
			2013-14	15461481	15411471	between 10 days and 282 days	797107
<b>Total</b>				<b>2287875087</b>	<b>193659852</b>		<b>5794334</b>

**ANNEXURE-XXVII**  
**(Ref: Paragraph-4.16)**  
**Purchase tax not levied**

(Amount in ₹)

Sl. No.	Name of the circle	Name of the dealer/TIN	Period	Commodity	Value of purchase	Rate (in per cent)	Purchase tax leviable	Interest	Total
1.	Muzaffarpur East	M/s Nutrikraft India Pvt. Ltd. 10312702053	2012-13	Raw Rice Bran (RRB), De-oiled Rice Bran (DORB)	11474176	5	573708	197929	771637
		M/s Anmol Feeds Pvt. Ltd. 10311871054	2012-13	RRB, DORB, Medicine, Soya	16953142	5	847656	292441	1140097
2.	Patna City East	M/s Parley Biscuits Pvt. Ltd. 10060425035	2013-14	Maida	510591373	1	5105914	1608363	6714277
<b>Total</b>					<b>539018691</b>		<b>6527278</b>	<b>2098733</b>	<b>8626011</b>



**ANNEXURE-XXVIII**  
**(Ref: Paragraph-4.17)**  
**Surcharge not levied**

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Value of goods on which tax payable	Tax on which surcharge payable	Rate of surcharge (in per cent)	Surcharge payable
1.	Katihar	M/s JM Sales and Marketing 10454796069	2013-14	7954722	2386416	15	357962
		M/s Khan Brothers 10455391049	2013-14	6981900	2094570	15	314186
2.	Khagaria	M/s Laxmi Stores 10464017096	2013-14	5514404	1635778	15	245367
3.	Muzaffarpur West	M/s Jagdish Chaudhary & Sons 10300312049	2013-14	6829057	2048718	15	307308
4.	Patna Special	M/s GTC Industries Ltd. 10010380019	2013-14	81022992	24306898	15	3646035
5.	Patna South	M/s Maa Ambey Traders 10590355074	2013-14	6330981	1899294	15	284894
		M/s R.K Enterprises 10125704095	2013-14	8087802	2426341	15	363951
6.	Samastipur	M/s Chetan Agencies 10420056027	2013-14	4225645	1267693	15	190154
		M/s Ashok Agency 10422500039	2013-14	5631446	1689434	15	253415
<b>Total</b>				<b>132578949</b>	<b>39755142</b>		<b>5963272</b>

**ANNEXURE-XXIX**  
**(Ref: Paragraph-4.19)**  
**Suppression of import value**

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Actual Purchase Purchase accounted for	Suppression	Commodity/ Rate (in per cent)	Entry Tax Payable	Entry Tax paid	Difference	Penalty	Total	Difference found in
1.	Bhagalpur	M/s Unity Infraprojects Ltd./ 10524475248	2012-13	<u>12907031</u> 3986593	8920438	Iron & Steel, DG sets/ 5	490136	0	490136	1470408	1960544	Quarterly returns of VAT and ET, <i>Suvidha</i> details
2.	Danapur	M/s Saraswati Traders/ 10044310078	2013-14	<u>24324056</u> Nil	24324056	Coal/ 5	1216202	870000	346202	1038606	1384808	Return not filed but used <i>Suvidha</i>
		M/s Carlsberg India Pvt. Ltd./ 10044469005	2012-13	<u>4134797</u> 2047704	2087093	Electrical goods/ 8	166967	0	166967	500901	667868	RT-III, ET-V, <i>Suvidha</i> details, purchase invoice
3.	Katihar	M/s Balajee Trading Co./ 10455550073	2013-14	<u>3435191</u> Nil	3435191	Coal/ 5	171760	0	171760	515280	687040	Return not filed but used <i>Suvidha</i>
4.	Khagaria	M/s Maa Katyayani Coal Traders/ 10464977089	2013-14	<u>7332149</u> 2990400	4341749	Coal/ 5	217087	0	217087	651261	868348	Quarterly returns of VAT and ET, <i>Suvidha</i> details

5.	Patna Special	M/s Shyama Power India Ltd./ 10011056070	2013-14	<u>73498259</u> 54235562	19262697	Electrical tower/ 8	1541016	0	1541016	4623048	6164064	Difference of import value found between return and purchase statement.
6.	Purnea	M/s Rahman Trading Co/ 10496743006	2013-14	<u>55373958</u> Nil	55373958	Coal/ 5	2768698	1170000	1598698	4796094	6394792	Return not filed but used <i>Suvidha</i>
		M/s A.K. Stone Suppliers/ 10497219087	2013-14	<u>12808640</u> Nil	12808640	Stone Chips/ 5	640432	485000	155432	466296	621728	Return not filed but used <i>Suvidha</i>
7.	Saharsa	M/s Aarya Motors Pvt. Ltd./ 10515691065	2012-13	<u>11386496</u> 6354239	5032257	Iron Steel/ 4 and 5	568725	254170	314555	943665	1258220	RT-III, ET-V, <i>Suvidha</i> details.
<b>Total</b>				<u><b>205200577</b></u> <b>69614498</b>	<b>135586079</b>		<b>7781023</b>	<b>2779170</b>	<b>5001853</b>	<b>15005559</b>	<b>20007412</b>	

**ANNEXURE-XXX**  
**(Ref: Paragraph-4.20)**  
**Short levy of Entry Tax**

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Commodity/ Rate ( in per cent)	Value of Goods on which ET leviable	Entry Tax leviable	Entry Tax levied	Short levy of Entry Tax
1.	Bhabhua	M/s Soma Enterprises Ltd./ 10183652083	2011-12	DG Set, Building Material, Lubricant, TMT, MS Plate	15684731	1151944	0	1151944
2.	Gaya	M/s Bihar State Co-op. Milk Federation Ltd./ 10200572090	2013-14	Electricals goods, Coal, Plastic goods, G.I Pipe/8 & 5	21515463	1089991	91506	998485
3.	Muzaffarpur East	M/s Enviorn Energy Corporation India Pvt. Ltd./ 10314110035	2012-13	Distribution of Electricity/8	60063757	4805100	0	4805100
4.	Patna City East	M/s Parley Biscuits Pvt Ltd/10060425035	2012-13	C. Boxes /4	5094411	203776	0	203776
5.	Patna North	M/s Allied Commercial agencies Pvt Ltd/ 10101616085	2012-13	Electrical goods/8	14984059	1198725	803878	394847
6.	Patna South	M/s Applied Solar Technologies (India) Pvt. Ltd./10127179059	2012-13	Materials used in distribution of Electricity/8	176149754	14091980	10686508	3405472
7.	Patna Special	M/s Bharat Petroleum corporation Ltd. / 10010121223	2012-13	Petro Products, SKO/16 & 8	4309182809	512651902	0	512651902
			2013-14	Petro Products, SKO /16 & 8	3150203106	258397871	0	258397871
8.	Patna West	M/s Italian International Pvt. Ltd./10146026057	2012-13	Pigment & colouring material/8	8359438	668755	0	668755
<b>Total</b>					<b>7761237528</b>	<b>794260044</b>	<b>11581892</b>	<b>782678152</b>

**ANNEXURE-XXXI**  
**(Ref: Paragraph-4.21)**  
**Application of incorrect rate of Entry tax**

(Amount in ₹)

S1. No.	Name of the Circle	Name of the Dealer/ TIN	Period	Commodity	Rate of tax leviable/ levied (in per cent)	Import Value	Difference of Tax payable
1.	Aurangabad	M/s Era Infra Engineering Ltd. 10172368296	2013-14	Aluminium Panel, Cable wire etc.	8/4	19435120	777405
2.	Barh	M/s Barh S.T.P.P 10020385278	2013-14	Equipment and Plant for generation and Distribution of power	8/5	37740000	1132200
3.	Patna Special	M/s B.S.E.B. 10010013068	2012-13	Electrical Goods	8/4	28863801	1154552
4.	Shahabad (Ara)	M/s Balaji Enterprises 10161467025	2013-14	Conductors	8/5	155385070	4661552
<b>Total</b>						<b>241423991</b>	<b>7725709</b>

## ANNEXURE-XXXII

(Ref: Paragraph-4.23)

## Entry tax and penalty not realised from the dealers not registered under the BTEG Act

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/ TIN	Period	Commodity/ Rate of E.T (in per cent)	Value of goods	Entry Tax payable	ET adjustable against VAT payment	ET to be levied	Penalty	Total
1.	Bhabhua	M/s Abhay Bricks 10180682046	2013-14	Coal/5	8728390	436420	0	436420	436420	872840
		M/s AKS Bricks 10184245081	2013-14	Coal/5	5802631	290132	0	290132	290132	580264
2.	Gandhi Maidan	M/s D.G Service System 10110856014	2012-13	Genset and Lubricant/8	14753655	1180292	1180292	0	1180292	1180292
		M/s Cool Control 10110729041	2012-13	Air Conditioner/5	10245528	512276	512276	0	512276	512276
3.	Kadamkuan	M/s Amhara Const. Pvt. Ltd. 10131851093	2010-11	Bitumen/4	11671799	466872	0	466872	466872	933744
4.	Katihar	M/s NJMC 10450109052	2013-14	Lubricant and Electrical Goods etc./8	6591135	527291	0	527291	527291	1054582
5.	Patna Central	M/s Amco Shopee 10150460047	2013-14	Battery/12	12805080	1536610	1536610	0	1536610	1536610
6.	Sasaram	M/s Shree Hari Om Jee Rice Mill 10241391048	2012-13	DG Set/8	1951000	156080	0	156080	156080	312160
			2013-14	DG Set, Switch gear/8	4105685	328455	0	328455	328455	656910
<b>Total</b>					<b>76654903</b>	<b>5434428</b>	<b>3229178</b>	<b>2205250</b>	<b>5434428</b>	<b>7639678</b>

**ANNEXURE-XXXIII**  
**(Ref: Paragraph-4.24)**  
**Short payment of admitted entry tax**

(Amount in ₹)

Sl. No.	Name of the circle	Name of Dealer/TIN	Period	Import value	ET admitted	ET Paid	Short paid
1.	Barh	M/s Barh STPP 10020385278	2013-14	11293982012	939114483	933941892	5172591
2.	Forbesganj	M/s SVEC Construction Ltd 10442190249	2012-13	51908664	2981237	1861802	1119435
3.	Gandhi Maidan	M/s Swastik Enterprises 10111195080	2012-13	814913650	8596546	5629891	2966655
4.	Motihari	M/s Prasad Hardware stores 10273600092	2012-13	13483486	1077044	680258	396786
5.	Patliputra	M/s Hindustan Coca Cola Beverage Pvt Ltd 10050081052	2012-13	49720903	2319451	975017	1344434
		M/s Bharti infratel Limited 10050418224	2012-13	1181991940	75406515	28370766	47035749
<b>Total</b>				<b>13406000655</b>	<b>1029495276</b>	<b>971459626</b>	<b>58035650</b>

**ANNEXURE-XXXIV**  
**(Ref: Paragraph-5.5)**  
**Short remittances of establishment charges**

(Amount in ₹)

Sl. No.	District	Name of Project	No. of Mauza, where estimate were finalised	Period	Amount of compensation	Amount of Establishment charges to be levied & collected	Amount of Establishment charges remitted into Treasury	Short collection
1.	Bhagalpur	Pirpainti Thermal Power Project	6	2010-11 to 2015-16	6665026002	1333005201	522752381	810252820
		Bridge on Kosi river at Vijayghat, Bhagalpur	5	2011-12 to 2013-14	299861088	59994837	34966291	25028546
2.	Bhojpur (Ara)	Sakkadi Nasirganj road project	34	2012-13	236841866	48064044	0	48064044
		Patna Buxar four lane	55	2010-11	1113042233	217139534	33671971	183467563
		Babura-Doriganj bridge Approach Road	6	2012-13 to 2013-14	252029039	50405808	0	50405808
<b>Total</b>			<b>106</b>		<b>8566800228</b>	<b>1708609424</b>	<b>591390643</b>	<b>1117218781</b>



**ANNEXURE-XXXV**  
**(Ref: Paragraph-5.7)**  
**Excess collection of contingency charges**

(Amount in ₹)

Sl. No.	District	Name of Project	No. of Mauja	Period involved	Amount of compensation	Amount of Contingency charges to be levied	Amount of Contingency charges levied	Excess amount of Contingency charges levied
1.	Bhagalpur	Pirpainti Thermal Power Project	6	2010-11 to 2015-16	665026002	200000	1200000	1000000
2.	Bhojpur	Babura-Doriganj Bridge Approach Road	6	2011-12 and 2012-13	252029039	200000	1260145	1060145
		Sakkadi-Nasriganj Road	34	2012-13	236841866	200000	1180046	980046
		Patna-Buxar – Four lane	55	2010-11	1113042233	200000	3195051	2995051
<b>Total</b>			<b>101</b>		<b>2266939140</b>	<b>800000</b>	<b>6835242</b>	<b>6035242</b>