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# APPENDICES

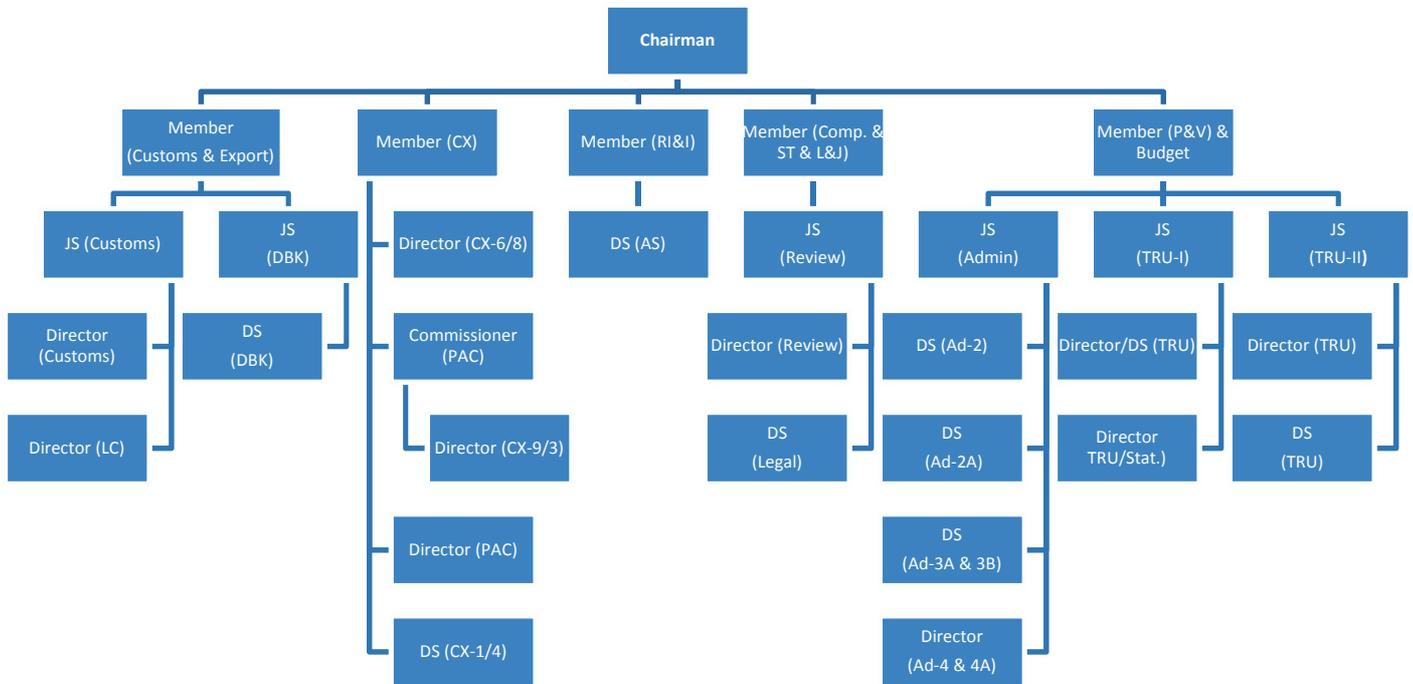
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## Appendix I

### Organisational structure of CBEC

(Reference: Paragraph 1.3)



**Appendix II**  
**(List of observations referred in Chapter IV)**  
**(Reference: Paragraph 4.2 and 4.3)**

(₹ in lakh)

Sl. No.	DAP No.	Brief subject	Amount objected	Amount admitted	Amount recovered	Commissionerate
<b>Non/Short payment of duty</b>						
1	18B	Escapement of duty on goods found short	22.42	22.42	22.42	Jamshedpur
2	24D	Non-payment of Central Excise duty	31.92	31.92		Shillong
3	3A	Short payment of duty on goods cleared to sister unit	28.43	28.43	28.43	Kolhapur
4	6B	Short payment of duty on goods cleared to sister unit	15.49	15.49	15.49	Kolhapur
5	30D	Short payment of duty due to under-valuation of goods	29.41	29.41	29.41	Jaipur
6	41D	Short payment of Central Excise duty	18.72	18.72		Kolkata-II
7	53D	Short payment of Central Excise duty including interest and penalty	16.44	16.44	16.44	Faridabad-I
8	59D	Short payment of duty on Light Diesel Oil	30.50	30.50	30.50	Cochin
9	61D	Short payment of duty	22.37	22.37	22.37	Jaipur
<b>Incorrect availing/utilisation of CENVAT credit</b>						
10	2A	Irregular availing of CENVAT credit	15.32	15.32	15.32	Goa
11	11A	Irregular availing of CENVAT credit on capital goods	24.06	24.06	24.06	Ahmedabad-II
12	1B	Excess/ double availing of CENVAT credit	19.99	19.99	19.99	Pune-II
13	2B	Non-reversal of CENVAT credit	31.64	31.64	0.69	Belapur
14	3B	Irregular availing of CENVAT credit	22.65	22.65	22.65	Bangalore-V
15	4B	Short reversal of proportionate CENVAT credit	15.47	15.47	15.47	Pune-II
16	5B	Non-reversal of CENVAT credit on inputs written off	22.43	22.43	22.43	Kolhapur
17	8B	Irregular availing of CENVAT credit	16.93	16.93	16.93	Kolhapur
18	9B	Non-reversal of proportional CENVAT credit	67.31	67.31	67.31	Mumbai LTU
19	10B	Irregular availing of CENVAT credit	16.81	16.81	16.81	Pune-II

Sl. No.	DAP No.	Brief subject	Amount objected	Amount admitted	Amount recovered	Commissionerate
20	11B	Irregular availment of CENVAT credit	18.57	18.57	18.57	Goa
21	12B	Incorrect availing of CENVAT credit on inputs/input services	27.39	27.39		Raipur
22	13B	Incorrect availing of CENVAT credit of input service	18.36	18.36		Raipur
23	14B	Non-reversal of CENVAT credit on capital goods treated as obsolete	18.71	18.71	18.71	Bangalore-V
24	15B	Non-payment of amount under CENVAT Credit Rules	74.12	74.12		Udaipur
25	19B	Incorrect utilisation of CENVAT credit for payment of duty	48.13	48.13		Daman
26	1D	Ineligible utilisation of CENVAT credit for payment of Service Tax under reverse charge mechanism	24.39	24.39	24.39	Trivandrum
27	9D	Wrong availment of CENVAT credit of Service Tax pertaining to other units	72.11	72.11		Faridabad-I
28	12D	Incorrect availing of CENVAT credit on ineligible services	16.25	16.25	16.25	Chennai-I
29	49D	Excess availing of CENVAT credit due to irregular distribution of common input service	16.18	16.18		Chennai LTU
30	60D	Incorrect availment of CENVAT credit	18.86	18.86	18.86	Alwar
31	74D	Incorrect availing of CENVAT credit	77.24	77.24	9.95	Raipur-I
		Small money value observations which were accepted by the Department and rectificatory action taken but not converted into Draft Audit Paragraphs	1855.65	1855.65	1455.04	
		<b>Total</b>	<b>2754.27</b>	<b>2754.27</b>	<b>1948.49</b>	

**Appendix III**  
**(List of observations referred in Chapter V)**  
**(Reference: Paragraph 5.3 and 5.5)**

(₹ in lakh)

Sl. No.	DAP No.	Brief subject	Amount objected	Amount admitted	Amount recovered	Commissionerate
<b>Internal audit not conducted</b>						
1	18D	Short payment of Central Excise duty	19.17	19.17		Siliguri
2	51D	Short payment of Central Excise duty due to under-valuation	40.69	40.69		Siliguri
3	3D	Irregular availment of CENVAT credit	15.97	15.97	15.97	Goa
4	76D	Incorrect availing of CENVAT credit of input services beyond its time limit	91.68			Bilaspur
<b>Internal audit did not detect the lapses</b>						
5	19D	Non-payment of differential duty	19.17	19.17		Bolpur
6	5D	Short payment of duty due to undervaluation of goods	125.54	125.54		Jaipur
7	56D	Short payment of Central Excise duty due to non-inclusion of freight charges in assessable value	17.88	17.88		Hyderabad-II & Hyderabad-III
8	67D	Short payment of duty due to undervaluation	31.85	31.85		Bolpur
9	14D	Short payment of duty due to non-inclusion of tool amortization cost in transaction value	26.46	26.46	26.46	Chennai-IV
10	4D	Incorrect availment of CENVAT credit	20.91	20.91	20.91	Kolhapur
11	7D	Irregular availment of CENVAT credit on Construction Services	28.41	28.41		Visakhapatnam
12	15D	Irregular availment of CENVAT credit on structural items	19.77	19.77	19.77	Durgapur
13	34D	Irregular availment of CENVAT credit	118.90	118.90		Alwar
14	45D	Irregular availing of CENVAT credit	679.23	679.23		Haldia
15	85D	Incorrect availment of CENVAT credit	22.62	22.62		Faridabad-I

Sl. No.	DAP No.	Brief subject	Amount objected	Amount admitted	Amount recovered	Commissionerate
16	70D	Ineligible availing and utilisation of CENVAT credit	16.47	16.47		Calicut
17	55D	Non-reversal of CENVAT credit for value of inputs written off	45.40	45.40	45.40	Cochin
18	58D	Non-reversal of CENVAT credit	58.22	58.22		Daman
19	79D	Non-reversal/ non-payment of CENVAT credit	26.11	26.11		Vadodara-I
20	64D	Excess availing of CENVAT credit	159.87	159.87		Ahmedabad-III
21	66D	Incorrect availment of CENVAT credit	49.24	49.24		Kutch
22	68D	Excess availment of CENVAT credit	79.02	79.02		Ahmedabad-III
23	69D	Ineligible availing of credit of Cess paid on Basic Customs duty	45.12	45.12		Calicut
24	75D	Credit taken on ineligible input service for setting up of factory	25.15	25.15		Raipur
25	77D	Non-reversal of CENVAT credit in respect of trading of goods	24.98	24.98		Vadodara-II
26	82D	Non-reversal of CENVAT credit	17.79	17.79		Raipur
		<b>Total</b>	<b>1825.62</b>	<b>1733.94</b>	<b>128.51</b>	