

# Appendices

## APPENDIX-I

**Action taken on the recommendations accepted by the Departments/Government  
(Reference Para No. 1.8)**

Year of Audit Report	Name of PA	No. of recommendations	No. of recommendations accepted by the Department	Details of accepted recommendations	Status
2009-10	Transition from Trade Tax to Value Added Tax	17	9	Taking necessary steps to ensure that the provisions of the budget manual are followed while formulating the budget estimates.	While finalising the budget estimates provisions of budget manual are complied with.
				Taking necessary steps for carrying out comprehensive manpower review in the Department of Commercial Taxes	Entire database is now available on Central Server.
				Taking necessary steps to ensure that concurrent database at local and central server is available for use by skilled manpower.	Necessary steps have been taken for the same.
				Issuing appropriate directions for bringing out a manual containing procedures to be followed in day to day functioning of the various activities of the Commercial Tax Department at the earliest.	Enforcement manual, Tax audit manual etc are being issued. Work on Tax assessment manual is on progress.
				Imparting training to the staff of the internal audit wing at regular intervals	Trainings are being conducted.
				Effective devising an mechanism to prevent the inflow of tax evading dealers after the abolition of check posts and also develop a system to ensure that vehicles transiting through UP border for other states do not offload their goods in UP.	Effective system has been introduced by the Department.
				Ensuring that the cases are finalised according to the provision of the existing manual till the creation of new manual.	Are being complied.
				Ensuring that the order regarding cancellation of unused declaration forms are issued at the earliest to avoid misuse of unused declaration forms.	Orders were issued for cancellation of unused forms to avoid its misuse.
				Taking appropriate steps to ensure that vacant post in each cadre are filled up so that internal audit of all the units identified in the audit plan could be conducted.	Action is being taken by the Director Internal Audit Uttar Pradesh.
2009-10	Working of Transport Department	8	5	Preparing budget estimates based on the procedures prescribed in the budget manual.	Budget estimates are being prepared on the basis of provision of the budget manual.
				Prescribing a system for review of arrears, issue of recovery certificates in time and initiate special drives to recover these arrears.	Special drives for recovery of arrears is also in practice in the Department. Details of RCs have also been uploaded on VAHAN software.

**Audit Report (Revenue Sector) for the year ended 31 March 2014**

Year of Audit Report	Name of PA	No. of recommendations	No. of recommendations accepted by the Department	Details of accepted recommendations	Status
				<p>Taking necessary steps for preparation of departmental manual.</p> <p>Making a mechanism to prevent overloading; and</p> <p>Ensuring strict adherence of provisions of Acts/Rules.</p>	<p>Action for preparation of Departmental manual in process.</p> <p>Actions have been taken against overload vehicles.</p> <p>Are being implemented regularly.</p>
2010-11	Utilisation of declaration forms in inter-state trade and commercial	5	3	<p>Evolving a proper mechanism for the safe custody of declaration forms at the central level as well as at the level of nodal officers.</p> <p>Uploading data pertaining to Central forms on the TINXSYS website to enable online cross verification.</p> <p>Preparing and publishing a database of dubious/risky dealers in the official website of the Commercial Tax Department.</p>	<p>Double lock system has been introduced for safe custody of such declaration forms. On- line system have been introduced for such declaration forms.</p> <p>Data is being uploaded.</p> <p>Status of all the dealers have been uploaded on official website.</p>
2010-11	Computerisation in Motor Vehicles Departments	8	8	<p>Formulating a long term IT strategy/plan for proper functioning system</p> <p>Verification of data entry relating to registration of vehicles to ensure data integrity</p> <p>Introducing proper data validation checks</p> <p>Modifying the software to fulfil requirements of business rules like generation of demand notice/ recovery certificate/ arrear and MIS reports etc for better enforcement of the act and rules.</p> <p>Strengthening the application controls to prevent use of fake documents and to ensure reliability and usefulness of data.</p> <p>Ensuring early implementation of SARATHI and the Enforcement Module of VAHAN software.</p> <p>Framing an IT security policy with</p>	<p>Regular Training programs as per requirement in connection with different Modules of "VAHAN" and "SARATHI" software are being organised at various administrative levels. Regular AMC of hardware was being done through MoU signed at HQ level. Proposal for establishment of Departmental IT cell has been submitted to Government and it is under consideration.</p> <p>"VAHAN" and "SARATHI" software have provision for verification of data entry through data approval. Approval privilege is given to competent authority.</p> <p>Proper data validation checks have been incorporated in "VAHAN" and "SARATHI" software by NIC.</p> <p>Software has the provision for generation of demand notice, arrear and MIS reports. Generation of recovery certificate through VAHAN software is under process.</p> <p>Reliability and usefulness of data is being harnessed by making various reports as well as online.</p> <p>SARTHI software implemented fully and enforcement module of VAHAN implemented at all offices by February 2015.</p> <p>All the requisite IT security measures</p>

Year of Audit Report	Name of PA	No. of recommendations	No. of recommendations accepted by the Department	Details of accepted recommendations	Status
				adequate documentation with a credible threat assessment mechanism for harnessing optimum output from the system.	have been implemented in the Department.
				Training of personnel on system management and database operations	Department conducts regular training of VAHAN and SARATHI software operations through NIC.
2011-12	Working of Stamps and Registration Department	3	1	Bringing out a notification declaring the areas developed under the UP Industrial Development Act as development areas for the purpose of levy of additional stamp duty to remove this disparity	The Department requested to Industrial Development Department for making such provision vide letter no. 8341/Stamp-Audit/2013-14 dated 9 September 2014.
2012-13	Working of Enforcement Wing in Commercial Tax Department	5	5	Provision of mandatory filing of transaction details before on-line downloading of Form-38.	Now it has been made mandatory.
				Establishing input and validation controls for Transit Declaration Forms and a Disaster Management System.	Requisite provisions have been made by the Department.
				Developing a module to maintain database of repeated tax evading dealers/transporters.	The database is uploaded and available online for departmental officers.
				Provision for suitable devices to enforcement officers so that they may use the data available on the Commercial Tax website.	The system has been made online.
				Establishing system of follow-up of monitoring of seizure/survey cases by enforcement officers regarding final tax imposed/realised by AAs.	Management Information System (MIS) report has been generated for monitoring of such cases.
2013-14	Assessment, levy and collection of Tax on works contract	5	3	Department while passing the assessment order may consider to discuss in assessment order that burden of tax has not been passed on to the contractee and supporting documents for evidence should also be placed in assessment file.	Now burden of tax is being discussed in assessment order and supporting documents for evidence are being placed in file.
				Department may consider to strengthen the internal audit in an effective manner and annual audit plan should be prepared in a realistic way.	Efforts are being made to strengthen the internal audit wing.
				Department may consider to maintain a separate database of contractors/contractees consisting of date of registration, date of filing of return, exercise of option regarding compounding scheme, TDS deduction vis-à-vis claim.	All the information regarding works contract are being uploaded on official web site.

Source: Information provided by the Department and available in the audit office

**APPENDIX-II**  
**Scrutiny of returns**  
**(Reference Para No. 2.3.11)**

Sl. No	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Name of the dealer	Nature of irregularity
1	JC(CC) Allahabad	1	2008-09 (March 2011)	M/s Jyoti fabricators, Naini, Allahabad	Quantity/measure of goods not mentioned in the Annexure-VIIIA
2	DC Sec. 1 Allahabad	1	2011-12 (March 2014)	M/s R. K. Traders, Lalgopalganj, Allahabad	Name of commodity not mentioned in the Annexure-I
3	DC Sec. 10 Allahabad	1	2012-13 (June 2014)	M/s Manish Lubricants, Leader Road, Allahabad	Whether dealer is company, firm or individual not mentioned in the form XXVI-A.
		1	2012-13 (March 2015)	M/s Best Pumps India Pvt. Ltd. Lukerganj, Allahabad	Name and Signature of partners/proprietor/karta etc. not mentioned in form XXVI.
4	AC Sec. 10 Allahabad	1	2010-11 (February 2013)	M/s Ganpati Bhog Restaurant, Leader Road, Allahabad	Details of bank accounts not mentioned in the form XXVI-A.
		1	2010-11 (March 2013)	M/s J.M. Sales, Shahganj, Allahabad	Taxability on cycle parts and cycle accessories accepted on the same rate.
5	DC Sec. 1 Amroha	1	2012-13 (March 2015)	M/s D.P.H. Electricals, Gularia Road, Amroha	Details of bank accounts not mentioned in the form XXVI-A.
6	DC Sec. 2 Banda	1	2008-09 (January 2012)	M/s Ramlal Kishorilal, Kaithibazar, Banda	In first page of form XXVI-A ITC brought from last year is shown as NIL but in Annexure IV it has been shown ₹ 91530.
7	AC Sec. 2 Chandauli	1	2008-09 (March 2011)	M/s Agarwal Medicals, Mughalsarai, Chandauli	Though ITC of 57660 has been claimed by the dealer but the details are not mentioned in Annexure-XIII (computation of ITC in case of taxable goods).All the columns of the Annexure are left blank.
		1	2008-09 (March 2011)	M/s Avon Auto Enterprises, Mughalsarai, Chandauli	Whether dealer is company, firm or individual; details of bank accounts and details of computation of ITC (Annexure- II) was not mentioned.
		1	2008-09 (March 2011)	M/s Anurag Automobiles, Parao, Chandauli	Name of commodity not mentioned in relevant columns.
8	DC Sec. 1 Deoband	1	2012-13 (March 2015)	M/s Mahalaxmi Traders, Main bazaar, Deoband	Name of commodity not mentioned in the sl. no. 10(b) of form XXVI.
9	DC Sec. 2 Gorakhpur	1	2008-09 (March 2011)	M/s Sahani Computers, Shani market, Gorakhpur	Name of commodity, turnover of sale, rate of tax and amount of tax has not been mentioned in the columns at sl. no. 10(b) of form XXVI-A.
10	DC Sec. 12 Meerut	1	2008-09 (March 2011)	M/s H.M.T. Enterprises, Chippi tank, Meerut	Details of bank accounts not mentioned in the form XXVI-A.
11	DC Sec. 2 Rampur	1	2009-10 (March 2012)	M/s Sagar hosiery, Bazar kalan, Rampur	Details of bank accounts not mentioned in the form XXVI-A.
		1	2008-09 (March 2011)	M/s Ganesh Interprises, Milak, Rampur	Details of bank accounts not mentioned in the form XXVI-A.
<b>Total</b>		<b>16</b>			

Source: Information available on the basis of audit findings.

**APPENDIX-III**  
**Application of incorrect rate of tax**  
**(Reference Para No. 2.3.16.2 Bullet-1)**

							(₹in lakh)		
Sl. No.	Name of the unit	Number of dealer	Assessment year (month & year of assessment)	Name of commodity (Schedule)	Value of goods	Rate of Tax leviable/ levied (per cent)	Tax short levied		
1.	JC(CC) Agra	1	2011-12 (March 2015)	Machinery (V)	25.34	13.5/5	2.17		
		1	2011-12 (March 2015)	White petroleum jelly (V)	1,469.62	13.5/5	124.92		
2.	DC Sec. 1 Allahabad	1	2011-12 (October 2014)	Toffee (V)	18.40	13.5/5	1.56		
3.	DC Sec. 2 Banda	1	2010-11 (March 2014)	Washing soap (V)	14.28	13.5/5	1.21		
4.	DC Sec. 1 Basti	1	2012-13 (May 2014)	Cigarette (V)	444.38	17.5/13.5	17.78		
5.	AC Sec. 1 Deoband	1	2013-14 (June 2014)	Cold drink and mineral water (V)	2.82	14/5	0.25		
6.	AC Sec. 3 Faizabad	1	2011-12 (March 2014)	Kerosene oil other than PDS (V)	495.20	13.5/5	42.09		
7.	DC Sec. 3 Firozabad	1	2011-12 (January 2015)	Soft drink (V)	14.60	13.5/5	1.24		
8.	JC(CC)-I Ghaziabad	1	2011-12 (January 2015)	Herbal powder (V)	1,239.73	13.5/5	105.38		
		1	2011-12 (July 2014)	Zinc dross ash (II)	502.03	5/4	5.02		
9.	JC(CC)-II Ghaziabad	1	2008-09 (May 2012)	Cement (V)	110.93	12.5/2	11.65		
				Iron & steel (II)	817.18	4/2	16.34		
				Cement (V)	81.78	12.5/2	8.59		
		1	2009-10 (March 2013)	Iron & steel (II)	616.15	4/2	12.32		
				Vaccine (II)	518.60	4.5/4	2.59		
		135.71	5/4	1.38					
10.	DC Sec. 3 Ghaziabad	1	2010-11 (March 2014)	Filter press casting (V)	2.60	13.5/5	0.22		
				Filter press rough (V)	4.50	13.5/4	0.43		
				Filter press casting (V)	12.77	13.5/5	1.09		
				Filter press rough (V)	3.34	13.5/4	0.32		
		1	2009-10 (April 2013)	Electric cable (V)	2.14	12.5/4	0.18		
					11.94	13.5/4.5	1.07		
					4.88	13.5/5	0.41		
		1	2010-11 (March 2014)	Mobile battery (V)	110.91	13.5/5	9.42		
		11.	DC Sec. 2 Jaunpur	1	2011-12 (October 2013)	Toffee (V)	12.94	13.5/5	1.10
					2010-11 (October 2013)	Toffee (V)	0.34	13.5/5	0.03
12.	AC Sec. 6 Jaunpur	1	2009-10 (April 2013)	Milk cornflakes, comal (V)	3.96	12.5/4	0.34		
					17.60	13.5/4.5	1.58		
					2.88	13.5/5	0.25		
					34.35	13.5/5	2.92		
13.	AC Sec. 27 Kanpur	1	2009-10 (January 2013)	Polyester adhesive (V)	5.24	12.5/4	0.45		
					43.07	13.5/4.5	3.66		
					5.51	13.5/5	0.28		
14.	JC (CC)-I Lucknow	1	2010-11 (August 2013)	Varnish (V)	8.50	13.5/5	0.72		
		1	2011-12 (January 2015)	Pet perform (V)	11.97	13.5/5	1.02		

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							(₹ in lakh)
Sl. No.	Name of the unit	Number of dealer	Assessment year (month & year of assessment)	Name of commodity (Schedule)	Value of goods	Rate of Tax leviable/ levied (per cent)	Tax short levied
15.	DC Sec. 19 Lucknow	1	2008-09 (June 2012)	Stone ballast (V)	6.21	12.5/4	0.53
16.	CTO Sec. 2 Mau	1	2009-10 (February 2013)	Machinery parts (V)	0.53	12.5/4	0.05
					4.84	13.5/4.5	0.44
					3.24	13.5/5	0.28
17.	DC Sec. 9 Meerut	1	2009-10 (March 2011)	Steel bridge part (V)	1.70	12.5/4	0.14
			2009-10 (March 2011)	Copper insulated conductor (V)	196.67	13.5/4.5	17.70
			2009-10 (January 2013)	Laser system (V)	18.14	13.5/4.5	1.63
					3.33	13.5/5	0.28
2010-11 (January 2014)		24.41	13.5/5	2.07			
18.	DC Sec. 12 Meerut	1	2010-11 (October 2013)	Computer parts (V)	19.62	13.5/5	1.68
19.	DC Sec. 1 Mirzapur	1	2011-12 (March 2015)	Pesticide (II)	13.08	5/0	0.65
20.	AC Sec. 3 Mirzapur	1	2009-10 (March 2013)	Motor parts (V)	1.00	12.5/4	0.08
					19.10	13.5/4.5	1.72
					2.17	13.5/5	0.18
		1	2008-09 (March 2012)	DTH kit (V)	19.67	12.5/4	1.68
21.	DC Sec. 4 Moradabad	1	2011-12 (December 2014)	Frozen meat (II)	121.00	5/0	6.05
22.	DC Sec. 1 Najibabad	1	2009-10 (March 2013)	Boulder (V)	25.51	12.5/4	2.17
					70.09	13.5/4.5	6.31
					10.27	13.5/5	0.87
		1	2009-10 (February 2013)	Toffee (V)	14.60	13.5/5	1.24
23.	DC Sec. 2 Noida	1	2011-12 (January 2015)	Accessories (V)	3.95	13.5/5	0.34
				Fabric Accessories (V)	18.48	13.5/5	1.57
				Aluminium coating powder (V)	39.96	13.5/5	3.40
24.	AC Sec. 2 Noida	1	2008-09 (September 2013)	Kota stone (V)	6.82	12.5/4	0.58
			2009-10 (April 2013)	Powder coating (V)	3.25	12.5/4	0.28
					35.98	13.5/4.5	3.24
					6.02	13.5/5	0.51
2010-11 (December 2013)		45.16	13.5/5	3.84			
25.	DC Sec. 7 Noida	1	2008-09 (January 2012)	Industrial valve parts and components (V)	47.79	12.5/4	4.06
26.	AC Sec. 14 Noida	1	2010-11 (February 2014)	Soya paneer (Tofu) (V)	37.19	13.5/5	3.16
27.	AC Sec.1 Rampur	1	2011-12 (March 2014)	Bakery product/Biscuit (V)	8.58	13.5/5	0.73
				2011-12 (March 2014)	Confectionary (V)	16.58	13.5/5
28.	DC Sec. 2 Shahjahanpur	1	2010-11 (February 2014)	Acupressure device (V)	22.50	13.5/5	1.91
29.	DC Sec. 1 Sonbhadra	1	2011-12 (March 2015)	Tractor accessories (V)	20.67	13.5/5	1.76
30.	DC Sec. 3 Sonbhadra	1	2009-10 (January 2013)	Machinery, Helmet (V)	1.71	12.5/4	0.15
					5.51	13.5/4.5	0.50
					2.93	13.5/5	0.25

							(₹ in lakh)
Sl. No.	Name of the unit	Number of dealer	Assessment year (month & year of assessment)	Name of commodity (Schedule)	Value of goods	Rate of Tax leviable/levied (per cent)	Tax short levied
31.	AC Sec. 5 Sonbhadra	1	2011-12 (February 2015)	ABC powder (V)	3.93	13.5/5	0.33
32.	DC Sec. 4 Varanasi	1	2011-12 (January 2015)	Adhesive (V)	1.95	13.5/5	0.16
33.	DC Sec. 11 Varanasi	1	2010-11 (December 2013)	Topping Cream (V)	28.36	13.5/5	2.41
<b>Total</b>		<b>46</b>			<b>7,738.69</b>		<b>456.32</b>

Source: Information available on the basis of audit findings.



**APPENDIX-IV**  
**Misclassification of goods**  
**(Reference Para No. 2.3.16.2 Bullet-2)**

(₹ in lakh)								
Sl. No.	Name of the unit	Number of dealer	Assessment year (month & year of assessment)	Name of commodity	Value of goods	Rate of Tax leviable/ levied (per cent)	Tax short levied	
1.	JC(CC) Agra	1	2011-12 (February 2015)	Malto dextrin powder treated as S.M.P. (V)	92.71	13.5/5	7.88	
2.	JC(CC) Allahabad	1	2010-11 (December 2013)	A.C. sheet treated as steel (V)	12.95	13.5/5	1.23	
3.	DC Sec. 3 Firozabad	1	2011-12 (January 2015)	Adhesive treated as chemical (V)	16.64	13.5/5	1.41	
		1	2011-12 (March 2015)	-do-	51.86	13.5/5	4.41	
		1	2011-12 (December 2014)	-do-	45.44	13.5/5	3.86	
4.	DC Sec. 1 Ghaziabad	1	2009-10 (March 2013)	Ice tea treated as tea (V)	0.13	12.5/4	0.01	
					1.09	13.5/4.5	0.10	
					0.22	13.5/5	0.02	
			2010-11 (February 2013)		3.59	13.5/5	0.31	
		1	2009-10 (March 2013)	2010-11 (February 2014)	Universal remote control treated as T.V. parts (V)	16.59	12.5/4	1.41
						46.74	13.5/4.5	4.21
		1	2010-11 (February 2014)	113.38	13.5/5	9.64		
		1	2010-11 (January 2014)	Cycle accessories treated as cycle parts (V)	71.82	13.5/5	6.27	
		1	2009-10 (March 2013)	2010-11 (November 2013)	Cooked food treated as butter (V)	0.39	12.5/4	0.03
						4.57	13.5/4.5	0.41
0.52	13.5/5					0.04		
7.41	13.5/5	0.63						
5.	DC Sec. 3 Mirzapur	1	2010-11 (February 2014)	Chlorinated paraffin treated as chemical (V)	160.69	13.5/5	13.66	
6.	DC Sec. 7 Noida	1	2010-11 (November 2013)	Printed vinyl treated as printed material (Sticker) (V) (S)	20.23	13.5/5	1.72	
				Printed vinyl treated as printed material (Sticker) (V) (C)	104.05	13.5/5	8.84	
			2012-13 (May 2014)	Printed vinyl treated as printed material (Sticker) (V) (S)	23.23	13.5/5	1.97	
				Printed vinyl treated as printed material (Sticker) (V) (C)	275.39	13.5/5	23.41	
7.	DC Sec. 1 Raebareli	1	2010-11 (February 2014)	Tractor accessories treated as tractor parts (V)	3.51	13.5/5	0.30	
		1	2010-11 (December 2013)		3.58	13.5/5	0.30	
		<b>13</b>			<b>1,076.73</b>		<b>92.07</b>	

Source: Information available on the basis of audit findings.

**APPENDIX-V**  
**Concealment of turnover**  
*(Reference Para No. 2.3.17.1)*

							(₹ in lakh)
Sl. No.	Name of the unit	No. of dealer	Assessment year (month and year of assessment)	Name of the commodity	Concealed turnover	Tax levied on concealed turnover	Penalty imposable
1.	JC(CC) Agra	1	2011-12 (March 2015)	Soap	7.50	1.01	3.03
2.	DC Sec. 2 Banda	1	2011-12 (February 2015)	Machinery parts	43.50	2.90	8.70
3.	DC Sec. 2 Chandauli	1	2010-11 (March 2014)	Sponge iron	3.00	0.12	0.36
		1	2010-11 (March 2014)	Coal	3.00	0.12	0.36
4.	DC Sec. 2 Faizabad	1	2010-11 (August 2014)	Construction material	1,828.57	35.06	105.18
5.	DC Sec. 2 Ghaziabad	1	2008-09 (July 2012)	Coal	142.50	5.70	17.10
6.	JC(CC) Gorakhpur	1	2009-10 (February 2013)	Motor vehicles	10.10	1.35	4.05
		1	2008-09 (April 2012)	M S Scrap & CO2	17.25	0.83	2.49
7.	DC Sec. 8 Jhansi	1	2008-09 (January 2012)	Boulder	5.00	0.63	1.89
8.	JC(CC)-II Kanpur	1	2010-11 (July 2013)	Spare parts	10.00	1.35	4.05
9.	DC Sec. 27 Kanpur	1	2009-10 (July 2013)	Plastic dana	22.40	1.12	3.36
10.	DC Sec. 2 Khatauli	1	2012-13 (January 2015)	Sand, grit	2.50	0.28	0.84
		1	2011-12 (February 2015)	Scrap	5.00	0.20	0.60
		1	2010-11 (March 2014)	Commercial gas	3.65	0.46	1.38
		1	2012-13 (May 2014)	Coal	11.54	0.46	1.38
		1	2013-14 (July 2014)	Coal	7.18	0.29	0.87
11.	JC (CC)-I Lucknow	1	2011-12 (December 2014)	Auto Parts	86.00	11.61	34.83
12.	DC Sec. 1 Muzaffarnagar	1	2011-12 (June 2014)	Iron scrap	4.00	0.16	0.48
13.	DC Sec. 1 Najibabad	1	2011-12 (November 2012)	Crushed grit	8.75	0.48	1.44
14.	DC Sec. 2 Noida	1	2009-10 (March 2014)	Printing ink	274.17	13.71	41.13
15.	DC Sec. 3 Noida	1	2011-12 (April 2013)	Mobile	11.00	1.02	3.06
16.	DC Sec. 7 Noida	1	2011-12 (June 2014)	Computer parts and peripherals	2.00	0.10	0.30
				Security system	10.00	1.35	4.05
17.	DC Sec. 1 Raebareli	1	2009-10 (May 2013)	MS angle/scrap	40.00	1.60	4.80
18.	AC Sec. 6 Saharanpur	1	2008-09 (January 2012)	<i>Kirana</i>	5.60	0.22	0.66
			2009-10 (March 2012)		12.50	0.54	1.62
<b>Total</b>		<b>24</b>			<b>2,576.71</b>	<b>82.67</b>	<b>248.01</b>

Source: Information available on the basis of audit findings.

**APPENDIX-VI**  
**Delayed deposit of admitted tax**  
*(Reference Para No. 2.3.17.4)*

(₹ in lakh)						
Sl. No.	Name of the unit	Number of dealer	Assessment year (month & year of assessment)	Amount of tax	Period of delay in days	Penalty imposable
1.	DC Sec. 2 Ambedkarnagar	1	2011-12 (February 2012)	0.60	141	0.12
2.	DC Sec. 2 Barabanki	1	2010-11 (March 2014)	1.59	05 to 48	0.32
3.	DC Sec. 1 Basti	1	2010-11 (July 2013)	8.00	10 to 40	1.60
			2011-12 (July 2013)	35.63	05 to 11	7.13
		1	2010-11 (October 2013)	5.72	10 to 132	1.14
		1	2011-12 (February 2015)	11.32	15 to 24	2.26
4.	DC Sec. 1 Bulandshahr	1	2011-12 (December 2014)	3.50	08 to 61	0.70
		1	2011-12 (March 2015)	21.43	153 to 285	4.29
5.	JC(CC)-I Ghaziabad	1	2011-12 (March 2015)	20.37	10	4.07
6.	DC Sec.2 Ghaziabad	1	2010-11 (March 2014)	44.79	05 to 08	8.96
7.	DC Sec. 3 Ghaziabad	1	2010-11 (January 2014)	17.82	1,059 to 1,077	3.56
8.	DC Sec. 5 Gorakhpur	1	2010-11 (October 2013)	2.65	40 to 111	0.53
9.	DC Sec. 27 Kanpur	1	2010-11 (September 2013)	6.50	08	1.30
10.	DC Sec. 2 Khatauli	1	2012-13 (January 2015)	3.00	38	0.60
11.	DC Sec. 9 Lucknow	1	2010-11 (January 2014)	17.51	06 to 11	3.50
		1	2009-10 (May 2012)	11.45	05 to 11	2.29
		1	2009-10 (March 2014)	6.95	07	1.39
12.	DC Sec. 19 Lucknow	1	2009-10 (March 2013)	3.08	08 to 13	0.62
13.	DC Sec. 12 Meerut	1	2009-10 (April 2013)	5.74	05 to 15	1.15
14.	AC Sec. 12 Meerut	1	2009-10 (March 2013)	3.00	161 to 222	0.60
15.	DC Sec. 3 Mirzapur	1	2010-11 (March 2014)	26.11	07 to 13	5.22
16.	DC Sec. 1 Najibabad	1	2010-11 (December 2013)	38.32	06 to 17	7.66
		1	2008-09 (March 2012)	4.90	06 to 08	0.98
17.	DC Sec. 2 Noida	1	2009-10 (December 2012)	1.58	05 to 06	0.37
18.	AC Sec. 2 Noida	1	2009-10 (October 2013)	2.70	27 to 30	0.54
19.	DC Sec. 3 Noida	1	2011-12 (January 2015)	5.80	06 to 33	1.16
20.	DC Sec. 9 Noida	1	2009-10 (May 2013)	5.55	06 to 07	1.11
21.	DC Sec. 14 Noida	1	2010-11 (March 2014)	16.18	12 to 41	3.24
		1	2010-11 (November 2013)	11.40	05 to 09	2.28

(₹ in lakh)						
Sl. No.	Name of the unit	Number of dealer	Assessment year (month & year of assessment)	Amount of tax	Period of delay in days	Penalty imposable
		1	2010-11 (January 2014)	8.94	06 to 20	1.79
22.	DC Sec. 1 Raebareli	1	2010-11 (February 2014)	1.33	05 to 34	0.27
			2011-12 (March 2015)	0.92	10 to 79	0.18
		1	2010-11 (January 2014)	2.00	09	0.40
		1	2010-11 (January 2014)	1.38	05 to 18	0.28
23.	DC Sec. 1 Rampur	1	2010-11 (September 2013)	7.40	05	1.48
		1	2009-10 (March 2014)	63.46	05 to 40	12.69
			2010-11 (March 2014)	75.93	07 to 104	15.18
24.	DC Sec. 4 Shahjahanpur	1	2009-10 (April 2013)	34.08	24 to 28	6.82
25.	DC Sec. 1 Siddharthnagar	1	2009-10 (April 2013)	2.87	05 to 10	0.57
		1	2008-09 (December 2011)	4.07	06 to 13	0.81
26.	DC Sec. 1 Sonbhadra	1	2008-09 (April 2012)	2.58	67	0.52
		1	2008-09 (May 2012)	4.15	30 to 91	0.83
27.	DC Sec. 2 Unnao	1	2011-12 (September 2013)	4.06	10	0.81
	<b>Total</b>	<b>40</b>		<b>556.36</b>		<b>111.32</b>

Source: Information available on the basis of audit findings.

### APPENDIX-VII

#### Non-charging of interest on delayed deposit of admitted tax (Reference Para No. 2.3.18.2)

							(₹ in lakh)
Sl. No.	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Amount deposited with delay	Period of delay (in days)	Rate of interest (per cent)	Amount of interest not recovered
1.	JC(CC) G. B. Nagar	1	2008-09 (September 2011)	324.67	60 to 1048	15	12.68
		1	2008-09 (January 2012)	148.77	69 to 99	15	5.34
2.	JC (CC)-I Ghaziabad	1	2011-12 (March 2015)	26.94	11 to 220	15	1.09
3.	JC (CC)-II Ghaziabad	1	2010-11 (December 2013)	22.23	999	15	9.17
4.	JC(CC) Gorakhpur	1	2010-11 (March 2014)	6.29	340	15	0.89
5.	JC(CC)-II Kanpur	1	2009-10 (May 2012)	50.15	831	15	17.15
		1	2009-10 (March 2013)	18.11	30 to 300	15	1.30
6.	DC Sec. 11 Kanpur	1	2008-09 (May 2012)	2.36	1,384	15	1.35
7.	DC Sec. 5 Lucknow	1	2011-12 (January 2015)	0.28	1,230	15	0.14
		1	2011-12 (January 2015)	0.19	1,261	15	0.09
8.	DC Sec. 3 Sonbhadra	1	2008-09 (September 2014)	0.68	2,310	15	0.10
			2009-10 (November 2014)	1.30	1,950	15	0.19
			2010-11 (November 2014)	1.65	1,590	15	0.25
			2011-12 (September 2014)	1.65	1,230	15	0.25
			2012-13 (June 2014)	1.78	870	15	0.28
			2013-14 (June 2014)	1.85	510	15	0.29
		1	2010-11 (February 2014)	0.37	1,055 to 1,143	15	0.08
9.	AC Sec. 3 Sonbhadra	1	2011-12 (March 2015)	5.99	20 to 171	15	0.22
10.	DC Sec. 2 Unnao	1	2008-09 (March 2012)	2.06	1,050	15	0.90
		1	2008-09 (February 2012)	2.77	1,002	15	1.16
		1	2008-09 (March 2012)	1.37	1,049	15	0.60
<b>Total</b>		<b>16</b>		<b>621.46</b>			<b>53.52</b>

Source: Information available on the basis of audit findings.

**APPENDIX-VIII**  
**Non/Short levy of tax due to application of incorrect rate of tax**  
**(Reference Para No. 2.5.1.1)**

(₹ in lakh)								
Sl. No.	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Name of the commodity(Schedule)	Value of goods	Rate of Tax leviable/ levied (per cent)	Tax short levied	
1	DC Sec 4 Allahabad	1	2010-11 (March 2013)	Washing Soap(V)	10.19	13.5/5	0.87	
		1	2011-12 (December 2013)	Old motor parts(V)	21.80	13.5/5	1.85	
2	DC Sec 11 Allahabad	1	2010-11 (August 2013)	Toffee(Confectionery) (V)	98.84	13.5/5	8.06	
3	DC Sec 12 Allahabad	1	2010-11 (November 2013)	Prepared Tea, coffee and bakery products(V)	6.05	13.5/5	0.51	
		1	2010-11 (January 2014)	Set top box (V)	125.31	13.5/5	10.65	
		1	2010-11 (November 2013)	Cooked food (V)	12.92	13.5/0	1.74	
4	AC Sec 12 Allahabad	1	2010-11 (March2013)	USB Port (V)	18.36	13.5/5	1.56	
		1	2010-11 (March2013)	Motor Parts (V)	30.28	13.5/5	2.57	
5	AC Sec 1 Badaun	1	2009-10 (December 2012)	Tractor Accessories(V)	6.01	13.5/5	0.51	
6	AC Sec 3 Bahraich	1	2008-09 (November 2011)	Machinery and Parts(V)	14.73	12.5/4	1.25	
		1	2008-09 (August 2011)	Machinery and Parts(V)	36.58	12.5/4	3.11	
		1	2009-10 (November 2012)	Machinery and Parts(V)	3.54	12.5/4	0.30	
					13.11	13.5/4.5	1.18	
					0.93	13.5/5	0.08	
		1	2008-09 (August 2011)	Machinery and Parts(V)	20.38	12.5/4	1.73	
				2009-10 (November 2012)	Machinery and Parts(V)	12.10	12.5/4	1.03
						39.52	13.5/4.5	3.56
						4.10	13.5/5	0.34
		1	2009-10 (November 2012)	Machinery and Parts(V)	3.62	12.5/4	0.31	
					20.71	13.5/4.5	1.86	
					0.20	13.5/5	0.02	
				Machinery and Parts (V)	44.85	12.5/4	3.81	
1	2009-10 (November 2012)		37.57	13.5/4.5	3.38			
			0.51	13.5/5	0.04			
7	AC Sec 1 Basti	1	2007-08 (VAT) (March 2011)	Toffee (V)	7.42	12.5/4	0.63	
			2008-09 (May 2012)	Toffee (V)	21.47	12.5/4	1.82	
8	DC Sec 3 Bulandshahr	1	2010-11 (December 2013)	Satellite Box (V)	105.41	13.5/5	8.96	
9	DC Sec 4 Bulandshahr	1	2010-11 (December 2013)	Toffee (V)	16.09	13.5/5	1.37	
10	DC Sec 1 Fatehpur	1	2010-11 (July 2013)	Toffee (V)	9.44	13.5/5	0.80	
11	AC Sec 2 Fatehpur	1	2010-11 (January 2013)	Machinery Parts (V)	18.59	13.5/5	1.58	
12	DC Sec 2 G B Nagar	1	2010-11 (March 2014)	Metal component (V)	12.79	13.5/0	1.73	
13	AC Sec 2 G B Nagar	1	2010-11 (December 2013)	AC Parts (V)	19.46	13.5/5	1.65	
		1	2008-09 (June 2012)	Electric Sockets (V)	3.60	12.5/4	0.31	
14	DC Sec 3 G B Nagar	1	2009-10 (April 2013)	Industrial Fan (V)	8.38	12.5/4	0.71	

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(₹ in lakh)							
Sl. No.	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Name of the commodity(Schedule)	Value of goods	Rate of Tax leviable/ levied (per cent)	Tax short levied
		1	2009-10 (September 2013)	Machinery (V)	8.05	12.5/4	0.64
15	AC Sec 3 G B Nagar	1	2010-11 (January 2014)	Angel board and edge protector (V)	15.22	13.5/5	1.29
16	AC Sec 4 Ghaziabad	1	2009-10 (April 2013)	Fly ash bricks (V)	12.20	12.5/4	1.04
					17.05	13.5/4.5	1.53
		1	2009-10 (May 2013)	Set top box (V)	18.40	12.5/4	1.56
					32.35	13.5/4.5	2.91
17	DC Sec 6 Ghaziabad	1	2010-11 (March 2014)	Plant & Machinery (old) (II)	147.94	5/0	7.40
		1	2010-11 (February 2014)	White Cement (V)	63.46	15.5/13.5	1.27
18	AC Sec 6 Ghaziabad	1	2009-10 (March 2013)	Tractor Accessories (V)	9.54	13.5/5	0.81
19	DC Sec 9 Ghaziabad	1	2010-11 (December 2013)	Electronic spare parts(V)	36.40	13.5/5	3.10
		1	2010-11 (January 2014)	Motor Parts (V)	8.78	13.5/0	1.18
20	AC Sec 9 Ghaziabad	1	2010-11 (December 2013)	Electric Switch (V)	8.37	13.5/5	0.71
21	AC Sec 12 Ghaziabad	1	2009-10 (March.2012)	Casting Machinery (V)	5.39	12.5/4	0.46
					25.28	13.5/4.5	2.27
					1.45	13.5/5	0.12
22	AC Sec 14 Ghaziabad	1	2009-10 (April 2013)	Handmade board (V)	0.42	12.5/4	0.04
					4.53	13.5/4.5	0.41
					0.60	13.5/5	0.05
23	AC Sec 4 Gonda	1	2010-11 (November 2013)	Hardware (II)	0.94	5/4	0.01
				Machinery Parts (V)	13.28	13.5/5	1.23
24	AC Gulawati	1	2009-10 (May 2013)	Cold Drinks (V)	3.23	12.5/4	0.27
					6.22	13.5/4.5	0.56
					0.58	13.5/5	0.05
25	DC Sec 1 Hapur	1	2010-11 (March 2013)	Railway Parts (II)	182.09	5/4	1.82
26	DC Sec 2 Hapur	1	2008-09 (March 2012)	Veneer Waste (II)	14.77	4/0	0.59
			2009-10 (February 2013)	Veneer Waste (II)	6.09	5/0	0.30
			2010-11 (December 2013)	Veneer Waste (II)	1.10	5/0	0.06
27	AC Sec 4 Hapur	1	2009-10 (February 2013)	Blanket (V)	1.58(S)	12.5/4	0.13
					27.61(S)	13.5/4.5	2.48
					10.47(C)	13.5/4.5	0.94
28	AC Sec 4 Jaunpur	1	2009-10 (May 2013)	Maggie Noodles (V)	2.31	12.5/4	0.20
					11.66	13.5/4.5	1.05
					1.40	13.5/5	0.12
29	JC (CC) Jhansi	1	2008-09 (May 2013)	Cement Pipe (V)	116.00	12.5/4	9.86
30	DC Sec 1 Jhansi	1	2007-08 (VAT) (March 2011)	Sharbat (V)	1.65	12.5/4	0.14
			2008-09 (March 2012)	Sharbat (V)	8.56	12.5/4	0.73
31	DC Sec 6 Jhansi	1	2009-10 (March 2013)	Machinery Parts (V)	32.11	13.5/4.5	2.89
		1	2010-11 (November 2013)	Mining machinery (II)	31.00	5/0	1.56

(₹ in lakh)								
Sl. No.	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Name of the commodity(Schedule)	Value of goods	Rate of Tax leviable/ levied (per cent)	Tax short levied	
32	DC Sec 1 Kanpur	1	2009-10 (December 2013)	Medicine (II)	345.37	5/4.5	1.73	
33	AC Sec 1 Kanpur	1	2008-09 (December 2012)	Watches (V)	87.43	12.5/1	10.05	
34	AC Sec 3 Kanpur	1	2007-08 (VAT) (March 2011)	Saddelry (V)	3.55	12.5/4	0.30	
			2008-09 (June 2012)	Saddelry (V)	12.13	12.5/4	3.58	
		1	2009-10 (March 2013)	Tea and Samosa (V)	18.63	13.5/4.5	1.68	
35	AC Sec 5 Kanpur	1	2009-10 (March 2013)	Rice Machinery (V)	7.14	13.5/5	0.61	
36	DC Sec 8 Kanpur	1	2010-11 (December 2013)	Stone Dust (V)	2.73	13.5/5	0.23	
		1	2010-11 (January 2014)	Bidi and Tobacco (V)	5.60	13.5/5	0.48	
37	AC Sec 19 Kanpur	1	2009-10 (April 2013)	Timber products (V)	8.21	12.5/4	0.70	
					4.10	13.5/4.5	0.37	
					6.30	13.5/5	0.54	
38	AC Sec 23 Kanpur	1	2008-09 (September 2011)	Pipe and fittings (V)	11.56	12.5/4	0.98	
39	DC Sec 26 Kanpur	1	2008-09 (June 2012)	Toffee (V)	27.59	12.5/4	2.35	
					2009-10 (January 2013)	5.49	12.5/4	0.47
						27.40	13.5/4.5	2.47
						8.26	13.5/5	0.70
40	DC Sec 28 Kanpur	1	2010-11 (March 2014)	Plant & Machinery (old) (II)	19.21	5/0	0.96	
41	DC Sec 29 Kanpur	1	2010-11 (December 2013)	Old machinery (II)	14.20	5/0	0.71	
42	DC CT Paliakala Lakhimpur Khiri	1	2010-11 (January 2014)	Micro nutrients (II)	10.37	5/0	0.52	
43	AC Sec 22 Lucknow	1	2009-10 (December 2013)	Canopy (V)	9.08	12.5/4	0.77	
					18.69	13.5/4.5	1.69	
		1	2009-10 (February 2013)		0.88	13.5/5	0.06	
					0.46	13.5/5	0.04	
44	AC Sec 3 Mathura	1	2008-09 (February 2012)	Automobile Parts (V)	9.64	12.5/4	0.82	
45	DC Sec 1 Meerut	1	2010-11 (March 2014)	Aluminium Foil (V)	231.60	13.5/5	19.69	
46	DC Sec 2 Meerut	1	2010-11 (November 2013)	Tractor accessories (V)	1.98	13.5/5	0.17	
47	DC Sec 4 Meerut	1	2010-11 (March 2014)	Plant & Machinery (II)	4.43	5/0	0.22	
48	DC Sec 5 Meerut	1	2010-11 (March 2014)	Loader Cum Sugar cane grabbler (V)	115.82	13.5/5	9.84	
49	DC Sec 7 Meerut	1	2009-10 (February 2013)	Transformer Parts (V)	6.00	13.5/4.5	0.54	
50	DC Sec 8 Meerut	1	2008-09 (October 2013)	Transformer Parts (V)	48.86	12.5/4	4.11	
51	AC Sec 10 Meerut	1	2009-10 (December 2012)	Machinery (V)	4.82	12.5/4	0.41	
					9.65	13.5/4.5	0.87	
					0.62	13.5/5	0.05	



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(₹ in lakh)							
Sl. No.	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Name of the commodity(Schedule)	Value of goods	Rate of Tax leviable/ levied (per cent)	Tax short levied
52	DC Sec 1 Moradabad	1	2009-10 (April 2013)	Handicraft art ware with wax tea light (V)	20.26	13.5/4.5	1.82
			2010-11 (March 2014)		56.10	13.5/5	6.59
53	AC Sec 3 Moradabad	1	2010-11 (February 2013)	Electronic equipment and security system (V)	14.58	13.5/5	1.24
54	JC (CC) Range A Noida	1	2009-10 (April 2013)	Pen drive (V)	5.36	13.5/4.5	0.48
					33.06	13.5/4.5	2.98
					2.14	13.5/5	0.18
55	DC Sec 1 Noida	1	2009-10 (March 2013)	Sound Canopy (V)	1.06 (S)	12.5/4	0.09
					3.49 (S)	13.5/4.5	0.30
					4.47 (C)	13.5/5	0.38
					1.20 (C)	12.5/4	0.10
					4.13 (C)	13.5/4.5	0.37
					2.27 (S)	13.5/5	0.19
			2010-11 (January 2014)		1.55 (C)	13.5/5	0.13
					1.40 (C)	13.5/5	0.12
56	AC Sec 1 Noida	1	2010-11 (March 2014)	Spare Parts of the Power tools (V)	34.88	13.5/5	2.96
57	DC Sec 5 Noida	1	2010-11 (March 2014)	Micro SD Card (V)	206.91	13.5/5	17.59
58	AC Sec 5 Noida	1	2009-10 (April 2013)	Micro SD Card (V)	440.92	13.5/4.5	39.68
59	DC Sec 12 Noida	1	2009-10 (April 2013)	Machinery Parts (V)	41.43	12.5/4	3.52
			2010-11 (December 2013)		31.36	13.5/5	2.67
60	DC Sec 13 Noida	1	2011-12 (March 2014)	Home furnishing goods (V)	10.69	13.5/5	0.91
					5.65	13.5/5	0.48
61	DC Sec 3 Orai (Jalaun)	1	2010-11 (January 2014)	Tractor Accessories (V)	5.57	13.5/5	0.75
62	DC Sec 3 Pilibhit	1	2009-10 (February 2013)	Biscuit, Toffee (V)	3.26	12.5/4	0.28
					35.41	13.5/4.5	3.19
					4.71	13.5/5	0.40
63	DC Sec 1 Saharanpur	1	2010-11 (February 2014)	Dish TV (V)	28.80	13.5/5	2.45
64	AC Sec 4 Sitapur	1	2009-10 (March 2013)	Machinery Parts (V)	1.71	12.5/4	0.15
					12.76	13.5/4.5	1.15
					2.16	13.5/5	0.18
65	DC Sec 2 Sultanpur	1	2009-10 (February 2013)	Tractor Accessories (V)	3.64	12.5/4	0.31
					27.35	13.5/4.5	2.46
					3.83	13.5/5	0.33
			2010-11 (April 2013)		42.67	13.5/5	3.63
66	JC (CC) Varanasi	1	2010-11 (April 2012)	Motor Parts (V)	7.55	13.5/0	1.02
67	AC Sec 9 Varanasi	1	2010-11 (March 2013)	Diesel Engine Parts (V)	25.09	13.5/5	2.13
68	DC Sec 21 Varanasi	1	2010-11 (March 2014)	Rice Bran (II)	92.71	5/4	0.93
<b>Total</b>		<b>86</b>			<b>4,000.87</b>		<b>292.51</b>

Source: Information available on the basis of audit findings.

**APPENDIX-IX**  
**Non/Short levy of tax due to misclassification of goods**  
**(Reference Para 2.5.1.2)**

(₹ in lakh)								
Sl No	Name of the unit	Number of the dealer	Assessment year (month and year of assessment)	Name of the Commodity	Value of Goods	Rate of Tax leviable/levied (per cent)	Tax non/short levied	
1	JC(CC) G B Nagar	1	2010-11 (January 2014)	Loader(Heavy earthmoving machine) treated as Machinery	798.37	14.5/13.5	7.98	
					2,396.52	14.5/13.5	23.97	
2	AC Sec 13 Ghaziabad	1	2010-11 (August 2013)	Textile made up treated as Textile	35.25	5/0	1.76	
3	DC Sec 28 Kanpur	1	2010-11 (October 2013)	Non Woven fabric laminated treated as non woven fabric	967.20	13.5/5	82.21	
4	DC Sec 20 Lucknow	1	2009-10 (April 2013)	Blanket treated as textile made up	93.95	13.5/4.5	8.46	
					85.10	13.5/5	7.23	
5	DC Sec 21 Lucknow	1	2010-11 (March 2014)	Apron treated as readymade garment	34.12	13.5/5	2.90	
		1	2010-11 (December 2013)	Dettol liquid treated as insecticide	272.73	13.5/5	23.18	
6	AC Sec 21 Lucknow	1	2009-10 (January 2013)	Hospital disposable goods treated as medical devices	0.97	12.5/4	0.08	
					6.98	13.5/4.5	0.63	
			2010-11 (March 2014)		0.67	13.5/5	0.06	
					7.05	13.5/5	0.60	
7	AC Sec 22 Lucknow	1	2009-10 (February 2013)	Lapox multigrip treated as chemical	0.70	12.5/4	0.06	
					27.10	13.5/4.5	2.44	
					11.15	13.5/5	0.95	
					0.31	13.5/5	0.03	
8	AC Sec 5 Mathura	1	2009-10 (February 2013)	Horn (Automobile parts) treated as speaker	1.22	12.5/4	0.10	
					3.50	13.5/4.5	0.31	
			2010-11 (May 2013)		0.53	13.5/5	0.05	
					3.04	13.5/5	0.26	
		1	2009-10 (February 2013)		Cosmetics treated as medicine	1.50	12.5/4	0.13
						8.26	13.5/4.5	0.74
				0.94	13.5/5	0.08		
9	DC Sec 13 Noida	1	2008-09 (May 2012)	Power cords treated as TV Parts	954.54	12.5/4	81.14	
			2009-10 (April 2013)		161.64	13.5/5	13.74	
					653.42	13.5/4.5	58.81	
					151.82	13.5/5	12.90	
<b>Total</b>		<b>11</b>			<b>6,678.58</b>		<b>330.80</b>	

Source: Information available on the basis of audit findings.

**APPENDIX-X**  
**Delayed deposit of tax**  
**(Reference Para No. 2.6.2)**

(₹ in lakh)						
Sl No.	Name of the unit	No. of dealer	Assessment year (month and year of assessment)	Amount of admitted Tax	Period of delay (In days)	Penalty Imposable
1	DC Sec 19 Agra	1	2011-12 (March 2014)	4.56	9 to 49	0.50
2	DC Sec 2 Allahabad	1	2008-09 (September 2013)	41.79	32 to 121	8.36
3	AC Sec 14 Allahabad	1	2008-09 (March 2013)	2.61	275 to 306	0.52
4	DC Sec 3 Baghpat	1	2008-09 (March 2013)	10.97	14 to 30	2.19
5	DC Sec 3 Bareilly	1	2010-11 (March 2014)	8.06	19	1.61
6	DC Sec 2 Fatehpur	1	2008-09 (December 2010)	5.65	420 to 634	1.13
7	DC Sec 2 G B Nagar	1	2009-10 (May 2013)	89.17	20	17.83
8	DC Sec 3 G B Nagar	1	2009-10 (April 2014)	67.93	8 to 38	13.59
		1	2009-10 (October 2013)	7.44	17	1.48
9	DC Sec 4 Hapur	1	2010-11 (January 2014)	13.59	162	2.71
10	DC Sec 1 Lucknow	1	2010-11 (March 2014)	27.04	19 to 40	5.41
11	AC Sec 1 Lucknow	1	2009-10 (November 2012)	3.41	6 to 11	0.68
		1	2009-10 (March 2014)	2.51	9 to 33	0.50
12	DC Sec 7 Lucknow	1	2009-10 (April 2013)	2.78	1,293 to 1,303	0.56
		1	2010-11 (January 2014)	112.23	8	22.45
13	AC Sec 7 Lucknow	1	2009-10 (April 2013)	9.09	5 to 41	1.82
14	DC Sec 11 Lucknow	1	2010-11 (January 2014)	6.58	24	1.32
15	DC Sec 14 Lucknow	1	2009-10 (November 2012)	3.46	4 to 62	0.69
16	DC Sec 5 Meerut	1	2010-11 (February 2014)	10.2	6 to 36	2.04
		1	2010-11 (March 2014)	20.78	5 to 19	4.16
17	DC Sec 7 Meerut	1	2008-09 (May 2012)	21.66	10 to 43	4.33
18	DC Sardhana mandal , Meerut	1	2010-11 (March 2014)	16.61	6 to 90	3.32
		1	2010-11 (March 2014)	1.99	6 to 9	0.40
		1	2010-11 (March 2014)	1.86	6 to 9	0.37
19	JC (CC) Range A Noida	1	2010-11 (March 2014)	3.21	36	0.64
		1	2010-11 (January 2014)	18.39	63	3.67
20	DC Sec 4 Noida	1	2009-10 (April 2013)	5.72	15 to 68	1.14
21	DC Sec 5 Noida	1	2008-09 (March 2014)	7.85	81	1.57
22	DC Sec 8 Noida	1	2009-10 (April 2013)	8.08	6 to 15	1.62

(₹ in lakh)						
SI No.	Name of the unit	No. of dealer	Assessment year (month and year of assessment)	Amount of admitted Tax	Period of delay (In days)	Penalty Imposable
23	AC Sec 12 Noida	1	2009-10 (April 2013)	7.48	20 to 40	1.49
24	AC Sec 13 Noida	1	2009-10 (April 2013)	1.94	132 to 294	0.39
		1	2009-10 (April 2013)	10.15	9 to 19	2.03
25	DC Sec 1 Padrauna	1	2008-09 (May 2012)	8.96	5 to 23	1.79
26	DC Sec 3 Shahjahanpur	1	2009-10 (February 2014)	64.40	9	12.88
27	JC (CC) 2 Varanasi (at Sonbhadra)	1	2009-10 (April 2013)	5.97	345 to 557	1.19
<b>Total</b>		<b>35</b>		<b>634.12</b>		<b>126.38</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XI**  
**Non/Short levy of entry tax**  
**(Reference Para No.2.7.2)**

(₹ in lakh)										
Sl. No.	Name of the unit	No of dealer	Assessment year (month and year of assessment)	Name of goods	Taxable turnover	Rate of entry tax leviable (per cent)	Entry tax leviable	Entry tax levied	Amount of entry tax not levied	
1	JC(CC) Agra	1	2011-12 (March 2015)	C.R. Strips	51.80	5	2.59	0	2.59	
2	DC Sec. 1 Allahabad	1	2011-12 (October 2013)	Gutkha	291.86	5	14.59	0	14.59	
3	DC Sec 12 Allahabad	1	2010-11 (March 2014)	Craft paper	37.15	2	0.74	0	0.74	
		1	2010-11 (February 2014)	Steel structure	145.62	1	1.46	0	1.46	
		1	2009-10 (February 2014)	Tipper vehicle	90.25	1	0.90	0	0.90	
4	DC Sec 2 Fatehpur	1	2008-09 (March 2013)	Furnace oil	34.80	5	1.74	0	1.74	
				Crude oil	29.65	4	1.19	0	1.19	
				2009-10 (June 2012)	Furnace oil	19.66	5	0.98	0	0.98
		1	2009-10 (November 2011)	Iron Steel	63.44	1	0.63	0	0.63	
5	JC(CC)-I Ghaziabad	1	2011-12 (January 2015)	Steel bar and rod	104.00	5	5.20	1.04	4.16	
6	DC Sec 4 Hapur	1	2009-10 (February 2013)	Iron Leaf Spring	482.63	1	4.83	0	4.83	
7	DC Sec 9 Lucknow	1	2008-09 (March 2012)	Aluminium Profile	25.37	2	0.51	0	0.51	
8	DC Sec 22 Lucknow	1	2009-10 (January 2013)	Steel Structure	167.63	1	1.68	0	1.68	
9	DC Sec 4 Meerut	1	2010-11 (March 2014)	Char coal	170.56	2	3.41	3.06	0.35	
				2009-10 (April 2012)	Char coal	162.02	2	3.24	0	3.24
10.	DC Sec. 7 Noida	1	2011-12 (January 2015)	Iron and steel	18.44	5	0.92	0.18	0.74	
		1	2011-12 (March 2015)	Iron and steel	31.20	5	1.56	0.31	1.25	
		1	2011-12 (February 2015)	Iron & steel	146.82	5	7.34	0	7.34	
11	DC Sec. 2 Shahjahanpur	1	2010-11 (October 2013)	Cigarette	15.44	5	0.77	0	0.77	
12	DC Sec 1 Sitapur	1	2008-09 (December 2011)	Motor Cycle	1,152.53	1	11.53	0	11.53	
13	DC Sec 21 Varanasi	1	2008-09 (June 2012)	Iron Steel	2,444.47	1	24.44	13.90	10.54	
				2009-10 (June 2012)	Iron Steel	2,404.00	1	24.04	6.63	17.41
				Machinery	74.50	2	1.49	0	1.49	
<b>Total</b>		<b>18</b>			<b>8,163.84</b>		<b>115.78</b>	<b>25.12</b>	<b>90.66</b>	

Source: Information available on the basis of audit findings.

**APPENDIX-XII**  
**Misuse of declaration forms**  
**(Reference Para No.2.8)**

(₹ in lakh)								
Sl No	Name of the unit	No of dealer	Assessment year (month and year of assessment)	Name of commodity not covered by registration certificate	Amount of purchase	Rate of Tax (per cent)	Rate of penalty (per cent)	Penalty leviable
1	DC Sec 2 Chandauli	1	2010-11 (June 2014)	Furniture	3.23	13.5	20.25	0.65
2	DC Sec 1 Dhampur	1	2008-09 (June 2012)	Metal Detector	2.79	12.5	18.75	0.52
3	JC (CC) Oil Sector Lucknow	1	2009-10 (May 2013)	Aqua guard	7.62	10	15	1.14
4	DC Sec 7 Meerut	1	2010-11 (March 2014)	Machinery and DG Set	26.09	13.5	20.25	5.28
5	DC Sec 9 Moradabad	1	2010-11 (March 2014)	JCB Machine	40.85	13.5	20.25	8.27
6	JC(CC) Noida	1	2008-09 (February 2013)	Resin Dobeekan Thinner	169.00	4	6	10.14
7	DC Sec 2 Noida	1	2011-12 (February 2015)	Soil compt, JCB	36.50	13.5	20.25	7.39
				Vibratory rolls	22.17	12.5	18.75	4.16
8	AC Sec 14 Noida	1	2010-11 (February 2014)	Vaccum pack ld	3.57	13.5	20.25	0.74
				CCTV Camera, Soya bean	3.03	5	7.5	0.18
				Fire door, Transformer, Ducted split unit	13.53	13.5	20.25	2.74
				Copper pipe	0.41	5	7.5	0.03
<b>Total</b>		<b>9</b>			<b>328.79</b>			<b>41.24</b>

Source: Information available on the basis of audit findings.

APPENDIX-XIII

Non/Short charging of interest  
(Reference Para No.2.9)

(₹ in lakh)									
Sl. No.	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Amount deposited	Rate of interest per annum (per cent)	Period of delay in days	Total interest leviable	Interest deposited by dealer	Interest not/ short charged
1	DC Sec 9 Bareilly	1	2009-10 (March 2013)	2.54	15	1,247	1.30	0	1.30
2	DC Sec 3 Etawah	1	2010-11 (March 2014)	2.15	15	1,378	1.22	0	1.22
3	DC Sec 4 Faizabad	1	2008-09 (August 2013)	3.16	15	1,814 to 2,179	2.54	0	2.54
4	DC Sec 3 G.B.Nagar	1	2009-10 (June 2013)	1.71	15	1,234	0.87	0	0.87
5	AC Sec 4 Ghaziabad	1	2009-10 (May 2013)	298.79	15	600 to 824	73.92	0	73.92
6	JC(CC) Sec 1 Kanpur	1	2008-09 (June 2013)	40.59	15	582	9.71	0	9.71
		1	2008-09 (June 2012)	753.43	15	1,095	339.04	0	339.04
		1	2008-09 (April 2012)	3,806.33	15	2 to 3	4.69	0	4.69
		1	2009-10 (June 2012)	7.57	15	1,539	4.79	0	4.79
		1	2009-10 (June 2012)	7.32	15	467	1.41	0	1.41
		1	2009-10 (March 2012)	16.75	15	157 to 405	1.75	0	1.75
7	DC Sec 1 Kanpur	1	1999-2000 (April 2013)	6.30	24	1,503 to 3,225	7.29	0	7.29
			2003-04 (October 2013)	6.87	24	2,432 to 2,582	11.11	0	11.11
			2004-05 (May 2013)	10.95	24 & 14	2,066 to 2,216	8.80	0	8.80
8	DC Sec 7 Kanpur	1	2010-11 (May 2012)	63.61	15	9 to 608	3.00	1.40	1.60
			2011-12 (March 2013)	105.85	15	7 to 138	0.93	0	0.93
9	DC Sec 15 Kanpur	1	2009-10 (March 2013)	1.95	15	1,308	1.05	0.05	1.00
			2008-09 (March 2013)	1.34	15	1,355	0.75	0.03	0.72
		1	2008-09 (September 2012)	1.00	15	1,431	0.59	0	0.59
10	DC Sec 28 Kanpur	1	2008-09 (June 2012)	1.08	15	1,471	0.65	0	0.65
11	DC Sec 7 Lucknow	1	2010-11 (March 2014)	4.39	15	1,346	2.43	0	2.43
12	DC Sec 10 Lucknow	1	2009-10 (May 2013)	1.10	15	1,382	0.63	0	0.63
		1	2011-12 (March 2014)	12.15	15	670 to 675	3.36	0	3.36
13	DC Sec 17 Lucknow	1	2009-10 (May 2013)	1.39	15	1,316 to 1,365	0.75	0	0.75
14	DC Sec 18 Lucknow	1	2008-09 (March 2012)	1.30	15	1,332	0.71	0	0.71
15	JC (CC) Meerut	1	2008-09 (June 2012)	23.23	15	12 to 91	0.29	0	0.29

(₹ in lakh)									
Sl. No.	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Amount deposited	Rate of interest per annum (per cent)	Period of delay in days	Total interest leviable	Interest deposited by dealer	Interest not/ short charged
			2009-10 (June 2012)	93.97	15	5 to 116	0.69	0	0.69
		1	2009-10 (June 2012)	33.98	15	5	0.07	0	0.07
		1	2010-11 (June 2012)	31.15	15	10	0.13	0	0.13
		1	2009-10 (June 2012)	16.20	15	6 to 913	5.27	0	5.27
16	DC Sec 6 Meerut	1	2008-09 (June 2013)	1.76	15	1,634	1.18	0	1.18
17	DC Sec 1 Saharanpur	1	2008-09 (March 2012)	24.09	15	908	8.99	0	8.99
18	DC Sec 3 Shahjahanpur	1	2009-10 (February 2014)	19.04	15	1,804	14.12	0	14.12
			2010-11 (March 2014)	8.51	15	1,439	5.03	0	5.03
19	DC Sec 3 Sitapur	1	2009-10 (March 2013)	13.02	15	1,444	7.73	0	7.73
20	DC Sec 1 Sultanpur	1	2009-10 (May 2013)	9.31	15	1,389	5.32	0	5.32
<b>Total</b>		<b>30</b>		<b>5,433.88</b>			<b>532.11</b>	<b>1.48</b>	<b>530.63</b>

Source: Information available on the basis of audit findings.



**APPENDIX-XIV**  
**Non-renewal of fitness certificate of vehicles**  
*(Reference para No.4.7)*

														(Amount in ₹)
SL.No.	Name of Unit	Period	Heavy vehicle (900 per vehicle)	Amount involved	Medium Vehicle (700 per vehicle)	Amount involved	Light vehicle commercial (500 per vehicle)	Amount involved	Three wheeler (300 per vehicle)	Amount involved	Total No of Vehicles	Leviabale fitness fee amount	Penalty (@ 4000)	Total Amount
1	RTO Agra	November 2013 to September 2014	96	86,400	23	16,100	250	1,25,000	194	58,200	563	2,85,700	22,52,000	25,37,700
2	RTO Allahabad	March 2014 to February 2015	174	1,56,600	12	8,400	43	21,500		-	229	1,86,500	9,16,000	11,02,500
3	RTO Banda	February 2014 to January 2015	54	48,600	1	700	113	56,500	234	70,200	402	1,76,000	16,08,000	17,84,000
4	RTO Gorakhpur	Decermber 2013 to September 2014	34	30,600	12	8,400	228	1,14,000	10	3,000	284	1,56,000	11,36,000	12,92,000
5	RTO Jhansi	August 2013 to November 2014	177	1,59,300	-	-	108	54,000	9	2,700	294	2,16,000	11,76,000	13,92,000
6	RTO Kanpur Nagar	September 2013 to February 2015	176	1,58,400	-	-	-	-	-	-	176	1,58,400	7,04,000	8,62,400
7	RTO Lucknow	July 2013 to June 2014	371	3,33,900	25	17,500	64	32,000	-	-	460	3,83,400	18,40,000	22,23,400
8	RTO Meerut	November 2013 to September 2014	31	27,900	26	18,200	48	24,000	42	12,600	147	82,700	5,88,000	6,70,700
9	RTO Moradabad	June 2013 to October 2014	45	40,500	30	21,000	55	27,500	-	-	130	89,000	5,20,000	6,09,000
10	RTO Saharanpur	June 2014 to December 2014	2	1,800	6	4,200	315	1,57,500	-	-	323	1,63,500	12,92,000	14,55,500
11	RTO Varanasi	August 2013 to September 2014	86	77,400	-	-	-	-	-	-	86	77,400	3,44,000	4,21,400
12	ARTO Bahraich	June 2013 to May 2014	59	53,100	22	15,400	178	89,000	-	-	259	1,57,500	10,36,000	11,93,500
13	ARTO Ballia	July 2013 to August 2014	13	11,700	18	12,600	122	61,000	83	24,900	236	1,10,200	9,44,000	10,54,200
14	ARTO Bijnor	December 2013 to November 2014	11	9,900	2	1,400	179	89,500	-	-	192	1,00,800	7,68,000	8,68,800
15	ARTO BulandShahar	June 2013 to August 2014	116	1,04,400	-	-	-	-	-	-	116	1,04,400	4,64,000	5,68,400
16	ARTO Deoria	June 2013 to December 2013	25	22,500	10	7,000	67	33,500	74	22,200	176	85,200	7,04,000	7,89,200
17	ARTO Fatehpur	January 2014 to January 2015	67	60,300	6	4,200	140	70,000	-	-	213	1,34,500	8,52,000	9,86,500
18	ARTO Jalaun	August 2013 to September 2014	28	25,200	5	3,500	103	51,500	-	-	136	80,200	5,44,000	6,24,200
19	ARTO Kanshiram Nagar	March 2014 to February 2015	8	7,200	1	700	57	28,500	10	3,000	76	39,400	3,04,000	3,43,400

(Amount in ₹)														
Sl.No.	Name of Unit	Period	Heavy vehicle (900 per vehicle)	Amount involved	Medium Vehicle (700 per vehicle)	Amount involved	Light vehicle commercial (500 per vehicle)	Amount involved	Three wheeler (300 per vehicle)	Amount involved	Total No of Vehicles	Leviabile fitness fee amount	Penalty (@ 4000)	Total Amount
20	ARTO Mathura	January 2014 to January 2015	18	16,200	8	5,600	76	38,000	68	20,400	170	80,200	6,80,000	7,60,200
21	ARTO Mau	August 2013 to July 2014	11	9,900	4	2,800	105	52,500	182	54,600	302	1,19,800	12,08,000	13,27,800
22	ARTO Pratapgarh	September 2013 to August 2014	32	28,800	33	23,100	26	13,000	-	-	91	64,900	3,64,000	4,28,900
23	ARTO Rampur	Decermber 2013 to September 2014	88	79,200	14	9,800	171	85,500	-	-	273	1,74,500	10,92,000	12,66,500
24	ARTO Sant Ravi Das Nagar	June 2013 to February 2015	54	48,600	31	21,700	146	73,000	-	-	231	1,43,300	9,24,000	10,67,300
25	ARTO Sultanpur	March 2014 to February 2015	125	1,12,500	118	82,600	12	6,000	-	-	255	2,01,100	10,20,000	12,21,100
	<b>Total</b>	<b>June 2013 to February 2015</b>	<b>1901</b>	<b>17,10,900</b>	<b>407</b>	<b>2,84,900</b>	<b>2,606</b>	<b>13,03,000</b>	<b>906</b>	<b>2,71,800</b>	<b>5,820</b>	<b>35,70,600</b>	<b>2,32,80,000</b>	<b>2,68,50,600</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XV**  
**Non-levy of penalty under CBR Act 2007 on overloaded vehicles**  
*(Reference para No.4.9)*

(Amount in ₹)								
Sl. No.	Name of unit	No of Vehicles	Period of penalty imposed	Penalty imposed as per MVT Act	Penalty imposed as per CBR Act	Difference of Amount due	Payable of Penalty as per 18(1) of CBR Act	Total amount payable
1	RTO Agra	25	June 2014 to September 2014	2,13,000	-	2,13,000	69,000	2,82,000
2	RTO Aligarh	14	September 2014 to October 2014	3,59,000	-	3,59,000	70,000	4,29,000
3	RTO Allahabad	24	December 2014 to January 2015	4,23,000	-	4,23,000	1,20,000	5,43,000
4	RTO Banda	32	November 2014 to December 2014	7,71,000	-	7,71,000	1,60,000	9,31,000
5	RTO Faizabad	11	December 2013 to September 2014	99,000	-	99,000	55,000	1,54,000
6	RTO Gonda	10	January 2014 to February 2015	1,20,000	-	1,20,000	50,000	1,70,000
7	RTO Jhansi	59	June 2014 to July 2014	13,20,000	-	13,20,000	2,95,000	16,15,000
8	RTO Kanpur Nagar	75	January 2014 to December 2014	23,13,000	-	23,13,000	3,75,000	26,88,000
9	RTO Lucknow	127	November 2013 to January 2014	17,99,000	-	17,99,000	6,35,000	24,34,000
10	RTO Meerut	28	July 2014 to October 2014	3,59,900	-	3,59,900	1,40,000	4,99,900
11	RTO Mirzapur	15	July 2014 to November 2014	2,91,000	-	2,91,000	75,000	3,66,000
12	RTO Moradabad	28	July 2014 to October 2014	8,52,000	-	8,52,000	1,40,000	9,92,000
13	RTO Saharanpur	38	April 2014 to December 2014	9,19,000	-	9,19,000	1,90,000	11,09,000
14	RTO Varanasi	32	December 2013 to August 2014	5,61,000	-	5,61,000	1,60,000	7,21,000
15	RTO Azamgarh	16	August 2014 to September 2014	3,15,000	-	3,15,000	80,000	3,95,000
16	RTO Basti	55	July 2013 to November 2014	5,66,000	-	5,66,000	2,75,000	8,41,000
17	ARTO Ballia	15	December 2013 to March 2014	3,21,000	-	3,21,000	75,000	3,96,000
18	ARTO Bahraich	120	April 2013 to May 2014	10,14,000	-	10,14,000	6,00,000	16,14,000
19	ARTO Balrampur	10	May 2014 to June 2014	2,05,000	-	2,05,000	50,000	2,55,000
20	ARTO Barabanki	77	January 2014 to October 2014	15,14,000	-	15,14,000	3,85,000	18,99,000
21	ARTO Bijnor	55	January 2014 to October 2014	8,12,000	-	8,12,000	2,75,000	10,87,000
22	ARTO Bulandshahr	142	June 2013 to January 2014	21,83,000	-	21,83,000	7,10,000	28,93,000
23	ARTO Chandauli	61	January 2014 to December 2014	11,23,000	-	11,23,000	3,05,000	14,28,000
24	ARTO Deoria	48	June 2013 to June 2014	7,80,000	-	7,80,000	2,40,000	10,20,000
25	ARTO Etah	21	January 2014 to November 2014	2,02,000	-	2,02,000	1,05,000	3,07,000

(Amount in ₹)								
Sl. No.	Name of unit	No of Vehicles	Period of penalty imposed	Penalty imposed as per MVT Act	Penalty imposed as per CBR Act	Difference of Amount due	Payable of Penalty as per 18(1) of CBR Act	Total amount payable
26	ARTO Fatehpur	19	September 2014 to October 2014	4,98,000	-	4,98,000	95,000	5,93,000
27	ARTO Firozabad	11	October 2014 to December 2014	2,39,000	-	2,39,000	39,000	2,78,000
28	ARTO Gautam Budh Nagar	74	April 2014 to December 2014	12,13,000	-	12,13,000	3,70,000	15,83,000
29	ARTO Ghazipur	49	September 2013 to June 2014	8,98,000	-	8,98,000	2,45,000	11,43,000
30	ARTO Hamirpur	11	January 2014 to October 2014	1,81,000	-	1,81,000	55,000	2,36,000
31	ARTO Hathras	29	February 2014 to December 2014	4,53,000	-	4,53,000	1,45,000	5,98,000
32	ARTO Jalaun	26	July 2014	7,95,000	-	7,95,000	1,30,000	9,25,000
33	ARTO Kanpur Dehat	10	March 2014 to October 2014	3,32,000	-	3,32,000	50,000	3,82,000
34	ARTO Kanshiram Nagar	14	July 2014 to November 2014	2,22,000	-	2,22,000	70,000	2,92,000
35	ARTO Kaushambi	68	January 2014 to December 2014	10,33,000	-	10,33,000	3,40,000	13,73,000
36	ARTO Lakhimpur Kheri	22	March 2014 to December 2014	1,68,000	-	1,68,000	1,10,000	2,78,000
37	ARTO Lalitpur	23	January 2014 to November 2014	2,69,000	-	2,69,000	1,15,000	3,84,000
38	ARTO Mau	19	January 2014 to March 2014	3,31,000	-	3,31,000	95,000	4,26,000
39	ARTO Raebareli	34	January 2014 to February 2014	9,71,000	-	9,71,000	1,70,000	11,41,000
40	ARTO Rampur	48	June 2014 to July 2014	9,04,000	-	9,04,000	2,40,000	11,44,000
41	ARTO Sant Kabir Nagar	34	April 2014 to January 2015	6,26,000	-	6,26,000	1,70,000	7,96,000
42	ARTO Sant Ravidas Nagar	71	March 2014 to February 2015	18,98,000	-	18,98,000	3,55,000	22,53,000
43	ARTO Shahjahanpur	41	May 2014 to July 2014	6,33,000	-	6,33,000	2,05,000	8,38,000
44	ARTO Siddharth Nagar	5	February 2014 to March 2014	1,18,000	-	1,18,000	25,000	1,43,000
45	ARTO Sitapur	19	January 2015 to February 2015	1,76,000	-	1,76,000	95,000	2,71,000
46	ARTO Sultanpur	10	March 2014 to December 2014	1,72,000	-	1,72,000	50,000	2,22,000
47	ARTO Unnao	11	April 2014 to September 2014	3,66,000	-	3,66,000	55,000	4,21,000
		<b>1786</b>		<b>3,19,30,900</b>	<b>-</b>	<b>3,19,30,900</b>	<b>88,58,000</b>	<b>4,07,88,900</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XVI**  
**Non-realisation of tax/ additional tax in respect of vehicles surrendered beyond three months**  
*(Reference para No.4.10)*

(Amount in ₹)								
Sl. No.	Name of unit	No. of objection	Name of vehicle	Period of Surrendered vehicle	Period (Tax leviable)	Tax leviable	Additional Tax leviable	Total Tax leviable
1	RTO Azamgarh	13	Bus	November 2013 to June 2014	March 2014 to November 2014	3,01,758	-	3,01,758
2	RTO Bareilly	13	PC	December 2013 to December 2013	April 2014 to November 2014	1,80,693	-	1,80,693
3	RTO Gonda	15	Bus/PC	June 2013 to October 2014	October 2014 to March 2015	2,84,129	-	2,84,129
4	RTO Jhansi	13	Bus (UPSRTC)	July 2014	July 2014 to December 2014	39,440	2,00,100	2,39,540
5	RTO Kanpur Nagar	16	Bus/PC	July 2013 to September-2014	November 2013 to March 2015	5,61,419	-	5,61,419
6	RTO Varanasi	10	Bus	October 2013 to May 2014	February 2014 to September 2014	1,43,219	-	1,43,219
		7	Bus (UPSRTC)	December 2013 to February 2014	April 2013 to December 2014	38,125	2,89,050	3,27,175
7	ARTO Bijnor	22	P/C	June 2014	October 2014 to November 2014	68,244	-	68,244
8	ARTO Farrukhabad	11	Bus/PC	July 2013 to December 2013	November 2013 to August 2014	3,31,313	-	3,31,313
9	ARTO Firozabad	13	Bus	January 2014 to May 2014	May 2014 to December 2014	5,19,788	-	5,19,788
10	ARTO Hathras	5	Goods Vehicle	December 2013 to March 2014	April 2014 to January 2015	1,10,585	-	1,10,585
11	ARTO Jalaun	12	Bus	June 2013 to March 2014	October 2013 to September 2014	8,30,129	-	8,30,129
		5	Truck / Tanker					
12	ARTO Kanshiram Nagar	11	Bus/PC	December 2013 to October 2014	April 2014 to March 2015	2,76,102	-	2,76,102
13	ARTO Mathura	8	Bus/PC	June 2014 to August 2014	October 2014 to January 2015	1,52,529	-	1,52,529
14	ARTO Muzaffar Nagar	43	Truck	June 2013 to March 2014	October 2013 to September 2014	5,90,480	-	5,90,480
15	ARTO Rampur	5	Bus	December 2013 to March 2014	April 2014 to October 2014	2,22,029	-	2,22,029
		12	HGV					
16	ARTO Sultanpur	11	Trailor	June 2014	June 2014 to February 2015	1,82,925	-	1,82,925
<b>TOTAL</b>		<b>245</b>		<b>June 2013 to October 2014</b>		<b>48,32,907</b>	<b>4,89,150</b>	<b>53,22,057</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XVII**  
**Residential land valued at agriculture rate**  
*(Reference para No.5.5)*

(Amount in ₹)																		
Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Due Registration fees	Leviable stamp duty and registration fee	Stamp duty paid	Registration fee paid	Levied stamp duty and registration fee	Difference
1	Agra	SR Bah	5459/19.07.14	6197/15.10.13	715	1,947.50	2,35,000	4,000	77,90,000	77,90,000	4&5	3,79,500	10,000	3,89,500	9,400	10,000	19,400	3,70,100
2	Agra	SR IV Sadar	4313/10.07.14	1646/14.03.14	248	690.00	8,28,000	4,500	31,05,000	31,05,000	6&7	2,07,350	10,000	2,17,350	49,700	10,000	59,700	1,57,650
3	Aligarh	SR I Sadar	12521/05.11.14	9171/30.07.14	61/3 Mi	4,000.00	35,00,000	3,500	1,40,00,000	1,40,00,000	7	9,80,000	10,000	9,90,000	2,45,000	10,000	2,55,000	7,35,000
4	Aligarh	SR I Sadar	642/17.01.14	335/09.01.14	77	1,920.00	40,97,000	3,500	67,20,000	67,20,000	7	4,70,400	10,000	4,80,400	2,87,000	10,000	2,97,000	1,83,400
5	Aligarh	SR II Sadar	13804/27.12.14	8882/19.08.14	259 A, 259 B	1,602.00	16,02,000	3,200	51,26,400	51,27,000	6&7	3,48,890	10,000	3,58,890	1,02,300	10,000	1,12,300	2,46,590
6	Aligarh	SR II Sadar	13780/27.12.14	7009/05.08.14 11052/14.10.14	255,257	2,126.60	27,66,000	3,000	63,79,800	63,80,000	7	4,46,600	10,000	4,56,600	1,94,000	10,000	2,04,000	2,52,600
7	Aligarh	SR II Sadar	1659/13.02.14	149/06.01.14	661	1,408.00	11,27,000	2,500	35,20,000	35,20,000	7	2,46,400	10,000	2,56,400	79,000	10,000	89,000	1,67,400
8	Aligarh	SR III Sadar	1552/10.02.14	1303/03.02.14	93	5,780.00	28,90,000	2,500	1,44,50,000	1,44,50,000	7	10,11,500	10,000	10,21,500	2,02,500	10,000	2,12,500	8,09,000
9	Aligarh	SR III Sadar	1553/10.02.14	1304/03.02.14	93	5,370.00	26,85,000	2,500	1,34,25,000	1,34,25,000	7	9,39,750	10,000	9,49,750	1,88,000	10,000	1,98,000	7,51,750
10	Aligarh	SR III Sadar	1551/10.02.14	1303/03.02.14	93	3,472.00	17,36,000	2,500	86,80,000	86,80,000	7	6,07,600	10,000	6,17,600	1,22,000	10,000	1,32,000	4,85,600
11	Aligarh	SR Atrauli	2747/19.03.14	6967/12.08.13	373	2,615.00	12,23,500	3,800	99,37,000	99,37,000	6&7	6,85,590	10,000	6,95,590	75,610	10,000	85,610	6,09,980
12	Allahabad	SR Soraon	374/21.01.15	6740/17.10.14	270	430.00	1,44,000	4,600	19,78,000	19,78,000	6&7	1,28,460	10,000	1,38,460	8,640	10,000	18,640	1,19,820
13	Allahabad	SR Soraon	1784/02.04.14	1348/10.03.14	589 Mi	1,370.00	38,22,000	6,600	90,42,000	90,42,000	6&7	6,22,940	10,000	6,32,940	2,57,600	10,000	2,67,600	3,65,340
14	Allahabad	SR II Sadar	5127/24.07.14	4877/16.07.14	54/2	6,498.00	41,62,000	4,500	2,92,41,000	2,92,41,000	7	20,46,870	10,000	20,56,870	2,91,500	10,000	3,01,500	17,55,370
15	Allahabad	SR II Sadar	5264/28.07.14	346/17.01.14	461	2,653.00	21,07,700	3,200	84,89,600	84,90,000	7	5,94,300	10,000	6,04,300	1,47,600	10,000	1,57,600	4,46,700
16	Allahabad	SR II Sadar	6032/16.08.14	2747/22.04.14	1021 B	709.00	14,08,000	4,500	31,90,500	31,91,000	7	2,23,370	10,000	2,33,370	98,600	10,000	1,08,600	1,24,770
17	Allahabad	SR Phulpur	3847/02.06.14	7580/26.11.13	394/1	1,055.00	19,73,000	4,800	50,64,000	50,64,000	7	3,54,480	10,000	3,64,480	1,38,120	10,000	1,48,120	2,16,360
18	Allahabad	SR Phulpur	1275/28.02.14	357/18.01.14	193	672.00	16,13,000	4,800	32,25,600	32,26,000	6&7	2,15,820	10,000	2,25,820	1,03,000	10,000	1,13,000	1,12,820
19	Allahabad	SR Phulpur	1152/22.02.14	8429/24.12.13	780,781	456.00	11,86,000	5,200	23,71,200	23,72,000	6&7	1,56,040	10,000	1,66,040	73,059	10,000	83,059	82,981
20	Allahabad	SRI Sadar	2330/12.05.14	948/24.02.14, 893/21.02.14, 123/09.01.14	243, 244, 245	9,513.00	28,41,000	2,500	2,37,82,500	2,37,83,000	7	16,64,810	10,000	16,74,810	1,99,000	10,000	2,09,000	14,65,810
21	Allahabad	SRI Sadar	5471/08.10.13	3776/08.07.13	1033	2,907.00	22,81,000	4,000	1,16,28,000	1,16,28,000	7	8,13,960	10,000	8,23,960	1,60,050	10,000	1,70,050	6,53,910
22	Allahabad	SRI Sadar	3234/23.06.14	2024/21.04.14	887	1,655.00	29,00,000	4,000	66,20,000	66,20,000	5	3,31,000	10,000	3,41,000	1,45,100	10,000	1,55,100	1,85,900
23	Allahabad	SR Korao	2707/24.08.13	2709/24.08.13	825 Mi	680.00	11,80,000	6,000	40,80,000	40,80,000	4&5	1,94,000	10,000	2,04,000	49,000	10,000	59,000	1,45,000

(Amount in ₹)																		
Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Due Registration fees	Leviable stamp duty and registration fee	Stamp duty paid	Registration fee paid	Levied stamp duty and registration fee	Difference
24	Ambedkar Nagar	SR Bhiti	239/12.02.14	1402/16.09.13	674	5,280.00	27,99,000	3,750	1,98,00,000	1,98,00,000	5	9,90,000	10,000	10,00,000	1,40,000	10,000	1,50,000	8,50,000
25	Ambedkar Nagar	SR Bhiti	1005/25.07.13	208/28.02.13 431/02.04.13	332	1,300.00	7,17,000	3,100	40,30,000	40,30,000	4&5	1,91,500	10,000	2,01,500	28,700	10,000	38,700	1,62,800
26	Ambedkar Nagar	SR Bhiti	396/12.03.14	320/19.03.13 321/19.03.13 322/19.03.13	183	1,492.00	12,84,000	3,500	52,22,000	52,22,000	5	2,61,100	10,000	2,71,100	64,200	10,000	74,200	1,96,900
27	Ambedkar Nagar	SR Alapur	2816/07.11.13	560/7.03.13	402 Mi	1,290.00	6,20,000	3,300	42,57,000	42,57,000	4&5	2,02,850	10,000	2,12,850	25,010	10,000	35,010	1,77,840
28	Auriya	SR Sadar	4034/12.05.14	2182/15.03.14	941 Mi	4,000.00	4,20,000	2,000	80,00,000	80,00,000	5	4,00,000	10,000	4,10,000	21,000	7,560	28,560	3,81,440
29	Auriya	SR Sadar	4385/21.05.14	320/10.01.14	130	299.00	1,50,000	8,000	23,92,000	23,92,000	4&5	1,09,600	10,000	1,19,600	6,050	1,500	7,550	1,12,050
30	Ballia	SR Rasra	2409/18.09.14	2410/18.09.14	403	2,010.00	9,05,000	6,000	1,20,60,000	1,20,60,000	5	6,03,000	10,000	6,13,000	45,250	10,000	55,250	5,57,750
31	Ballia	SR Bansdeeh	1898/28.09.13	1291/01.07.13	57	1,660.00	2,83,000	2,400	39,84,000	39,84,000	5	1,99,200	10,000	2,09,200	14,150	5,660	19,810	1,89,390
32	Ballia	SR Banshdeeh	1787/11.09.13	1516, 1518/31.07.13	202	7,760.00	11,64,000	3,000	2,32,80,000	2,32,80,000	5	11,64,000	10,000	11,74,000	58,200	10,000	68,200	11,05,800
33	Banda	SR Sadar	5872/18.07.14	7389/19.12.11	224	4,480.00	20,16,000	3,000	1,34,40,000	1,34,40,000	6&7	9,30,800	10,000	9,40,800	1,31,120	10,000	1,41,120	7,99,680
34	Banda	SR Narani	2850/06.09.14	3662/22.11.13	329	970.00	3,40,000	2,500	24,25,000	24,25,000	4&5	1,11,250	10,000	1,21,250	13,600	6,800	20,400	1,00,850
35	Banda	SR Narani	2855/08.09.14	1929/14.05.13	727	540.00	2,37,000	7,000	37,80,000	37,80,000	5	1,89,000	10,000	1,99,000	11,850	2,370	14,220	1,84,780
36	Banda	SR Baberu	2341/11.08.14	4882/11.11.13	2982	7,000.00	29,40,000	10,000	7,00,00,000	7,00,00,000	5	35,00,000	10,000	35,10,000	1,47,150	10,000	1,57,150	33,52,850
37	Barabanki	SR Sirouli Gauspur	1674/12.05.14	1438/17.04.14	82 Mi	1,020.00	10,58,000	3,000	30,60,000	30,60,000	4&5	1,43,000	10,000	1,53,000	43,000	10,000	53,000	1,00,000
38	Bareilly	SR Nwabganj	679/29.01.14	920/08.02.13	152	2,301.25	23,02,000	5,500	1,26,56,875	1,26,57,000	4&5	6,22,850	20,000	6,42,850	95,100	20,000	1,15,100	5,27,750
39	Basti	SR Bhanpur	2274/27.08.14	2102/04.08.14 984//07.04.14	1512, 1513	1,120.00	5,83,000	3,500	39,20,000	39,20,000	4&5	1,86,000	10,000	1,96,000	23,320	10,000	33,320	1,62,680
40	Budaun	SR Bilsa	3931/01.07.14	3095/02.06.14	527 Mi	2,200.00	11,55,000	2,300	50,60,000	50,60,000	5	2,53,000	10,000	2,63,000	57,750	10,000	67,750	1,95,250
41	Buland Shahr	SR I Sadar	3069/22.05.14	2987/20.05.14	954	960.00	15,60,000	5,000	48,00,000	48,00,000	7	3,36,000	10,000	3,46,000	1,10,000	10,000	1,20,000	2,26,000
42	Buland Shahr	SR Sayana	5804/13.06.14	4852/26.05.14	333	1,900.00	19,00,000	6,500	1,23,50,000	1,23,50,000	5	6,17,500	10,000	6,27,500	95,000	10,000	1,05,000	5,22,500
43	Buland Shahr	SR Sayana	8460/29.08.14	4852/26.05.14	333	1,260.00	22,70,000	6,500	81,90,000	81,90,000	4&5	3,99,500	10,000	4,09,500	1,05,000	10,000	1,15,000	2,94,500
44	Buland Shahr	SR Sayana	9703/04.10.14	4852/26.05.14	333	1,550.00	40,42,000	5,800	89,90,000	89,90,000	4&5	4,39,500	10,000	4,49,500	1,92,500	10,000	2,02,500	2,47,000
45	Buland Shahr	SR Sayana	9361/23.09.14	9104/16.09.14 9105/16.09.14	531	3,160.00	11,51,000	1,100	34,76,000	34,76,000	4&5	1,63,800	10,000	1,73,800	47,600	10,000	57,600	1,16,200
46	Bulandshahr	SR Anoop Shahr	1721/12.03.14	858/01.02.12	550	850.00	13,25,000	6,000	51,00,000	51,00,000	4&5	2,45,000	10,000	2,55,000	56,300	10,000	66,300	1,88,700
47	Bulandshahr	SR Shikarpur	3788/18.05.13	2969/01.05.12	642 Sa	543.00	3,05,000	3,500	19,00,500	19,01,000	4 & 5	85,050	10,000	95,050	12,200	6,100	18,300	76,750

(Amount in ₹)																		
Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Due Registration fees	Leviable stamp duty and registration fee	Stamp duty paid	Registration fee paid	Levied stamp duty and registration fee	Difference
48	BulandShahar	SR Shikarpur	3870/21.05.13	2969/01.05.12	642 Sa	543.00	3,05,000	3,500	19,00,500	19,01,000	4 & 5	85,050	10,000	95,050	12,200	6,100	18,300	76,750
49	BulandShahar	SR Shikarpur	7384/23.09.13	7293/19.09.13	540	800.00	5,68,000	5,000	40,00,000	40,00,000	5	2,00,000	10,000	2,10,000	28,500	10,000	38,500	1,71,500
50	Chandauli	SR Sakaldiha	2459/16.07.13	2461/16.07.13	257	1,890.00	4,27,000	2,000	37,80,000	37,80,000	4&5	1,79,000	10,000	1,89,000	17,100	8,560	25,660	1,63,340
51	Chandauli	SR Sadar	12645/21.11.13	3292/21.03.13	111	2,410.00	4,97,000	1,100	26,51,000	26,51,000	5	1,32,550	10,000	1,42,550	24,850	9,940	34,790	1,07,760
52	Chandauli	SR Sadar	9414/17.08.13	4542/20.04.13	203/1 Mi	1,880.00	14,10,000	1,900	35,72,000	35,72,000	6&7	2,40,040	10,000	2,50,040	88,700	10,000	98,700	1,51,340
53	Chandauli	SR Chakiya	2792/07.09.13	2793/07.09.13	299	2,010.00	6,05,000	2,300	46,23,000	46,23,000	4&5	2,21,150	10,000	2,31,150	24,220	10,000	34,220	1,96,930
54	Chitrakoot	SR Mau	3733/29.10.14	2087/21.06.12	2603	3,720.00	9,00,000	3,000	1,11,60,000	1,11,60,000	5	5,58,000	10,000	5,68,000	45,000	10,000	55,000	5,13,000
55	Chitrakoot	SR Mau	4329/18.12.14	1629/22.05.14	2603	2,140.00	5,14,000	3,000	64,20,000	64,20,000	5	3,21,000	10,000	3,31,000	25,700	10,000	35,700	2,95,300
56	Chitrakoot	SR Karvi	932/25.02.14	4979/11.11.13	883 Mi	2,880.00	11,52,000	3,000	86,40,000	86,40,000	6&7	5,94,800	10,000	6,04,800	70,640	10,000	80,640	5,24,160
57	Deoria	SR Bhatapar	473/19.03.14	916/16.05.13	737	1,100.00	18,12,000	5,700	62,70,000	62,70,000	4&5	3,03,500	10,000	3,13,500	80,600	10,000	90,600	2,22,900
58	Etawah	SR Sadar	7554/27.08.14	5702/07.04.14	44	674.00	1,35,000	3,500	23,59,000	23,59,000	5	1,17,950	10,000	1,27,950	6,800	1,350	8,150	1,19,800
59	Etawah	SR Jaswant Nagar	1317/03.06.14	534/04.03.14	404	2,030.00	30,35,000	12,000	2,43,60,000	2,43,60,000	7	17,05,200	10,000	17,15,200	2,12,500	10,000	2,22,500	14,92,700
60	Faizabad	SR Sadar	705/29.01.14	5431/29.08.13	90 Mi	2,660.00	35,91,000	4,000	1,06,40,000	1,06,40,000	7	7,44,800	10,000	7,54,800	2,51,500	10,000	2,61,500	4,93,300
61	Faizabad	SR Milkipur	623/13.02.14	580/06.02.14	761	301.60	19,00,000	9,000	27,14,400	27,15,000	4&5	1,25,750	10,000	1,35,750	7,560	1,900	9,460	1,26,290
62	Faizabad	SR Milkipur	1868/09.05.14	580/06.02.14	761	301.60	2,62,000	9,000	27,14,400	27,15,000	4&5	1,25,750	10,000	1,35,750	39,680	5,240	44,920	90,830
63	Faizabad	SR Rudouli	3879/12.09.14	2458/17.06.14	320	2,020.00	8,74,000	6,240	1,26,04,800	1,26,05,000	5	6,30,250	10,000	6,40,250	43,700	10,000	53,700	5,86,550
64	Farrukhabad	SR Sadar	3193/28.03.14	122/04.01.14	33	1,410.00	17,00,000	3,100	43,71,000	43,71,000	7	3,05,970	10,000	3,15,970	1,19,100	10,000	1,29,100	1,86,870
65	Firozabad	SR II Sadar	5626/27.09.14	4706/05.08.14 4708/05.08.14 4711/05.08.14 4176/05.08.14 5578/26.09.14	212	6,150.00	31,37,000	1,800	1,10,70,000	1,10,70,000	7	7,74,900	10,000	7,84,900	2,19,600	10,000	2,29,600	5,55,300
66	Firozabad	SR II Sadar	6866/06.12.14	3990/16.07.14 3992/16.07.14	13	2,060.00	8,66,000	1,800	37,08,000	37,08,000	7	2,59,560	10,000	2,69,560	60,620	10,000	70,620	1,98,940
67	Firozabad	SR II Sadar	5955/17.10.14	4979/20.08.14	731	2,300.00	9,66,000	1,400	32,20,000	32,20,000	7	2,25,400	10,000	2,35,400	63,800	10,000	73,800	1,61,600
68	Firozabad	SR I Sadar	2685/12.03.14	12170/22.11.13 12942/09.12.13 13630/26.12.13	434	2,230.00	11,15,000	2,300	51,29,000	51,29,000	7	3,59,030	10,000	3,69,030	78,500	10,000	88,500	2,80,530
69	Firozabad	SR I Sadar	3320/29.03.14	3211/27.03.14	20	2,020.00	14,14,000	1,800	36,36,000	36,36,000	6&7	2,44,520	10,000	2,54,520	89,000	10,000	99,000	1,55,520
70	Firozabad	SR I Sadar	13535/20.11.14	13421/18.11.14 12200/20.10.14	77	2,102.50	6,31,000	1,800	37,84,500	37,85,000	7	2,64,950	10,000	2,74,950	44,200	10,000	54,200	2,20,750
71	Firozabad	SR Tundla	8077/29.11.14	8004/27.11.14	540	3,270.00	25,00,000	4,000	1,30,80,000	1,30,80,000	5	6,54,000	10,000	6,64,000	1,25,000	10,000	1,35,000	5,29,000



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72	G.B. Nagar	SR Gretar Noida	29123/08.09.14	13095/22.04.14 12909//21.04.14 11880/07.04.14 11884/07.04.14	750,751	6,500.00	82,23,000	8,000	5,20,00,000	5,20,00,000	5	26,00,000	10,000	26,10,000	4,11,500	10,000	4,21,500	21,88,500
73	G.B. Nagar	SR Gretar Noida	33323/03.11.14	12764/19.04.14 16938/28.05.14 16939/25.08.14	165	11,553.00	88,96,000	4,000	4,62,12,000	4,62,12,000	5	23,10,600	10,000	23,20,600	4,45,500	10,000	4,55,500	18,65,100
74	G.B. Nagar	SR Gretar Noida	35264/26.11.14	15560/19.05.14 18769/13.06.14	30	670.00	6,00,000	4,200	28,14,000	28,14,000	5	1,40,700	10,000	1,50,700	30,000	10,000	40,000	1,10,700
75	G.B. Nagar	SR Gretar Noida	38/01.01.14	22614/12.09.13 26103/22.10.13	27	4,719.00	48,14,000	4,800	2,26,51,200	2,26,52,000	5	11,32,600	10,000	11,42,600	2,41,000	10,000	2,51,000	8,91,600
76	G.B. Nagar	SR Gretar Noida	16454/24.05.14	6230/24.02.14 6233/24.02.14 6235/24.02.14	525	1,141.60	12,60,000	7,000	79,91,200	79,92,000	5	3,99,600	10,000	4,09,600	63,000	10,000	73,000	3,36,600
77	Gazipur	SR Sadar	3884/11.09.13	3836/10.09.13	1024 Kha	1,275.00	15,30,000	4,700	59,92,500	59,93,000	4&5	2,89,650	10,000	2,99,650	66,500	10,000	76,500	2,23,150
78	GB Nagar	SR Dadri	17867/03.09.14	17749/02.09.14 17752/02.09.14	445	1,254.00	19,44,000	7,200	90,28,800	90,29,000	5	4,51,450	10,000	4,61,450	97,500	10,000	1,07,500	3,53,950
79	GB Nagar	SR Dadri	1899/28.01.15	942/15.01.15 943/15.01.15	164 Ga	885.00	16,80,000	5,500	48,67,500	48,68,000	5	2,43,400	10,000	2,53,400	84,000	10,000	94,000	1,59,400
80	Ghaziabad	SR III Sadar	10544/29.12.14	9469/17.11.14 9472//17.11.14 9473/17.11.14	1166 Mi	4,123.00	53,59,900	4,000	1,64,92,000	1,64,92,000	7	11,54,440	10,000	11,64,440	3,75,193	10,000	3,85,193	7,79,247
81	Ghaziabad	SR III Sadar	8919/28.10.14	6294/21.07.14 6295/21.07.14 4714/30.06.14	1166 Mi	1,390.00	18,08,000	4,000	55,60,000	55,60,000	7	3,89,200	10,000	3,99,200	1,26,600	10,000	1,36,600	2,62,600
82	Ghaziabad	SR III Sadar	7708/04.09.14	5690/02.07.14 5691/02.07.14	957 Mi	1,245.00	16,44,000	4,000	49,80,000	49,80,000	6&7	3,38,600	10,000	3,48,600	1,05,000	10,000	1,15,000	2,33,600
83	Ghaziabad	SR IV Sadar	20239/10.07.14	7588/12.03.14	1274	2,111.00	61,33,000	7,000	1,47,77,000	1,47,77,000	7	10,34,390	10,000	10,44,390	4,29,500	10,000	4,39,500	6,04,890
84	Ghaziabad	SR IV Sadar	5744/24.02.14	4231/10.02.14	448	1,686.00	49,00,000	7,000	1,18,02,000	1,18,02,000	7	8,26,140	10,000	8,36,140	3,43,000	10,000	3,53,000	4,83,140
85	Ghaziabad	SR IV Sadar	23455/14.08.14	28272/26.06.13	398	789.00	31,90,000	10,000	78,90,000	78,90,000	6&7	5,42,300	10,000	5,52,300	2,14,000	10,000	2,24,000	3,28,300
86	Ghaziabad	SR V Sadar	5947/05.09.14	5242/08.08.14	85	1,672.00	10,04,000	4,200	70,22,400	70,23,000	7	4,91,610	10,000	5,01,610	70,500	10,000	80,500	4,21,110
87	Ghaziabad	SR V Sadar	2313/02.04.14	1865/12.03.14 2288/02.04.14	388	2,090.00	17,77,000	7,000	1,46,30,000	1,46,30,000	7	10,24,100	10,000	10,34,100	1,25,050	10,000	1,35,050	8,99,050
88	Ghaziabad	SR II Sadar	11179/17.7.13	8861/11.06.13	30	5,584.00	24,84,000	3,000	1,67,52,000	1,67,52,000	7	11,72,640	10,000	11,82,640	1,74,000	10,000	1,84,000	9,98,640
89	Gonda	SR Karnail Ganj	5468/28.06.13	5469/28.06.13	342	2,190.00	1,80,000	1,500	32,85,000	32,85,000	5	1,64,250	10,000	1,74,250	9,000	1,800	10,800	1,63,450

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90	Gonda	SR Mankapur	2471/28.04.14	2472/28.04.14	507 Mi	1,490.00	2,39,000	2,000	29,80,000	29,80,000	4&5	1,39,000	10,000	1,49,000	9,560	2,390	11,950	1,37,050
91	Gonda	SR Sadar	8781/01.07.14	8597/28.06.14	186 Mi	2,020.00	20,54,000	1,800	36,36,000	36,36,000	7	2,54,520	10,000	2,64,520	1,44,000	10,000	1,54,000	1,10,520
92	Gorakhpur	SR Kampiarganj	1764/30.06.14	1767/30.06.14 1768/30.06.14	1655	650.00	9,10,000	6,500	42,25,000	42,25,000	5	2,11,250	10,000	2,21,250	45,500	10,000	55,500	1,65,750
93	Gorakhpur	SR ChauriChaura	245/21.01.14	202/21.01.14	118,119	1,450.00	28,82,000	4,800	69,60,000	69,60,000	5	3,48,000	10,000	3,58,000	1,44,100	10,000	1,54,100	2,03,900
94	Gorakhpur	SR Gola Bazar	401/28.01.14	204/20.01.14	610	2,967.50	32,67,000	2,600	77,15,500	77,16,000	5	3,85,800	10,000	3,95,800	1,63,350	10,000	1,73,350	2,22,450
95	Gorakhpur	SR II Sadar	1079/04.02.14	313/16.01.14	222/1	4,040.00	1,09,15,000	8,000	3,23,20,000	3,23,20,000	7	22,62,400	10,000	22,72,400	7,64,500	10,000	7,74,500	14,97,900
96	Gorakhpur	SR II Sadar	903/30.01.14	10973/25.10.13	243/28/1/4	1,600.00	61,56,000	8,000	1,28,00,000	1,28,00,000	7	8,96,000	10,000	9,06,000	2,12,800	10,000	2,22,800	6,83,200
97	Hamirpur	SR Sadar	5192/23.09.14	268/28.01.13	1605	2,960.00	8,00,000	3,850	1,13,96,000	1,13,96,000	5	5,69,800	10,000	5,79,800	40,000	10,000	50,000	5,29,800
98	Hamirpur	SR Sadar	1454/29.03.14	195/09.01.14	2228	1,740.00	6,27,000	3,200	55,68,000	55,68,000	5	2,78,400	10,000	2,88,400	31,350	10,000	41,350	2,47,050
99	Hamirpur	SR Sadar	2057/19.05.14	195/09.01.14	2228	1,740.00	6,28,000	3,200	55,68,000	55,68,000	5	2,78,400	10,000	2,88,400	31,500	10,000	41,500	2,46,900
100	Hapur	SR I Sadar	3568/15.05.14	9299/11.10.13 5642/07.06.13 5643/07.06.13	463 Mi	969.80	17,46,000	3,700	35,88,260	35,89,000	7	2,51,230	10,000	2,61,230	1,22,500	10,000	1,32,500	1,28,730
101	Hapur	SR I Sadar	3569/15.05.14	9299/11.10.13 5642/07.06.13 5643/07.06.13	463 Mi	969.80	17,46,000	3,700	35,88,260	35,89,000	7	2,51,230	10,000	2,61,230	1,22,500	10,000	1,32,500	1,28,730
102	Hapur	SR I Sadar	3567/15.05.14	9299/11.10.13 5642/07.06.13 5643/07.06.13	463 Mi	590.20	10,63,000	3,700	21,83,740	21,84,000	7	1,52,880	10,000	1,62,880	74,650	10,000	84,650	78,230
103	Hapur	SR I Sadar	1434/18.02.14	10843/26.12.13 10844/26.12.13 10845/26.12.13 10846/26.12.13	121	1,260.00	26,46,000	4,000	50,40,000	50,40,000	6&7	3,42,800	10,000	3,52,800	1,75,300	10,000	1,85,300	1,67,500
104	Hapur	SR I Sadar	10451/09.12.13	5304/30-0513	29	535.00	9,65,000	4,600	24,61,000	24,61,000	6&7	1,62,270	10,000	1,72,270	58,000	10,000	68,000	1,04,270
105	Hapur	SR II Sadar	7158/27.10.14	6727/04.10.14 6728/04.10.14	322	890.00	20,03,000	4,400	39,16,000	39,16,000	7	2,74,120	10,000	2,84,120	1,40,500	10,000	1,50,500	1,33,620
106	Hapur	SR II Sadar	8536/22.12.14	6727/04.10.14 6728/04.10.14	322	431.00	4,96,000	3,100	13,36,100	13,37,000	7	93,590	10,000	1,03,590	34,800	9,920	44,720	58,870
107	Hardoi	SR Bilgram	3920/19.04.14	583/20.01.14	1351	1,696.00	4,59,000	1,700	28,83,200	28,84,000	4&5	1,34,200	10,000	1,44,200	18,360	9,180	27,540	1,16,660
108	Hardoi	SR Bilgram	7260/27.07.14	263/08.01.14	319	1,518.80	2,74,000	1,700	25,81,960	25,82,000	4&5	1,19,100	10,000	1,29,100	10,960	5,480	16,440	1,12,660
109	Kanpur	SR III Sadar	14395/31.07.14	14371/31.07.14	87	420.00	6,72,000	8,200	34,44,000	34,44,000	7	2,41,080	10,000	2,51,080	47,040	10,000	57,040	1,94,040
110	Kanpur Dehat	SR Derapur	80/15.01.14	1396/12.06.13	283 Ka	660.00	2,35,000	3,000	19,80,000	19,80,000	7	1,38,600	10,000	1,48,600	16,450	2,350	18,800	1,29,800
111	Kanpur Dehat	SR Akbarpur	8797/18.12.13	8798/18.12.13	55	1,196.00	55,94,000	7,000	83,72,000	83,72,000	7	5,86,040	10,000	5,96,040	3,91,600	10,000	4,01,600	1,94,440

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112	Kanpur Dehat	SR Bhognipur	2855/22.07.14	2438/05.07.13	969	2,499.00	12,50,000	3,000	74,97,000	74,97,000	4&5	3,64,850	10,000	3,74,850	52,250	10,000	62,250	3,12,600
113	Kanpur Dehat	SR Bhognipur	1016/19.03.14	556/18.02.13	915	2,446.00	14,82,000	3,000	73,38,000	73,38,000	5	3,66,900	10,000	3,76,900	74,100	10,000	84,100	2,92,800
114	Kanpur Nagar	SR IV Sadar	3839/11.4.14	945/24.1.14	1062, 1086, 1069, 1070	1,717.00	30,24,750	3,000	51,51,000	51,51,000	7	3,60,570	10,000	3,70,570	2,12,000	10,000	2,22,000	1,48,570
115	Kanpur Nagar	SR IV Sadar	3381/2.4.14	2567,2568,2570, 2571/11.3.14	485, 496	2,834.00	2,55,40,000	3,000	85,02,000	85,02,000	7	5,95,140	10,000	6,05,140	1,79,100	10,000	1,89,100	4,16,040
116	Kanpur Nagar	SR I Sadar	1427/07.03.14	1297/03.03.14	1088 A	9,140.00	62,84,000	1,800	1,64,52,000	1,64,52,000	7	11,51,640	10,000	11,61,640	4,40,000	10,000	4,50,000	7,11,640
117	Kanpur Nagar	SR I Sadar	101/08.01.14	5303/23.09.13	365 Mi	1,740.00	13,05,000	4,000	69,60,000	69,60,000	7	4,87,200	10,000	4,97,200	91,400	10,000	1,01,400	3,95,800
118	Kanpur Nagar	SR I Sadar	522/30.01.14	5734/23.10.13	2416	5,125.00	38,44,000	4,000	2,05,00,000	2,05,00,000	7	14,35,000	10,000	14,45,000	2,69,100	10,000	2,79,100	11,65,900
119	Kaushambi	SR Manjhanpur	301/22.01.14	222/17.01.14	186	2,050.00	4,90,059	4,800	98,40,000	98,40,000	5	4,92,000	10,000	5,02,000	24,563	10,000	34,563	4,67,437
120	Lucknow	SR Malihabad	4738/10.10.14	364/20.01.14	1198	1,000.00	8,46,720	4,400	44,00,000	44,00,000	5	2,20,000	10,000	2,30,000	42,500	10,000	52,500	1,77,500
						1,160.00	-	3,080	35,72,800	35,73,000	5	1,78,650	-	1,78,650	-	-	-	1,78,650
121	Lucknow	SR Malihabad	3892/19.08.14	364/20.01.14	1198	1,000.00	4,53,600	4,400	44,00,000	44,00,000	5	2,20,000	10,000	2,30,000	22,700	9,080	31,780	1,98,220
						620.00	-	3,080	19,09,600	19,10,000	5	95,500	-	95,500	-	-	-	95,500
122	Lucknow	SR Malihabad	6127/22.12.14	3157/02.07.14	1060 Sa	760.00	3,00,000	5,000	38,00,000	38,00,000	4&5	1,80,000	10,000	1,90,000	15,000	6,000	21,000	1,69,000
123	Lucknow	SR Malihabad	2474/23.05.14	2340/17.05.14	204	1,000.00	6,73,788	3,300	33,00,000	33,00,000	5	1,65,000	10,000	1,75,000	33,700	10,000	43,700	1,31,300
						687.00	-	2,310	15,86,970	15,87,000	5	79,350	-	79,350	-	-	-	79,350
124	Lucknow	SR Malihabad	566/29.01.14	364/20.01.14	1203, 1198	698.00	2,10,000	4,400	30,71,200	30,72,000	5	1,53,600	10,000	1,63,600	10,500	2,100	12,600	1,51,000
125	Lucknow	SR Malihabad	1660/29.03.14	785/10.02.14	277	1,000.00	5,37,320	1,500	15,00,000	15,00,000	5	75,000	10,000	85,000	27,000	10,000	37,000	48,000
						1,020.00	-	1,050	10,71,000	10,71,000	5	53,550	-	53,550	-	-	-	53,550
126	Lucknow	SR Mohanlal Ganj	10446/02.07.14	10447/02.07.14	360	1,000.00	48,31,000	5,500	55,00,000	55,00,000	5	2,75,000	10,000	2,85,000	2,41,525	10,000	2,51,525	33,475
						900.00	-	3,850	34,65,000	34,65,000	5	1,73,250	-	1,73,250	-	-	-	1,73,250
127	Lucknow	SR Mohanlal Ganj	1526/28.01.14	1088/22.01.14	302	710.00	3,97,600	5,500	39,05,000	39,05,000	5	1,95,250	10,000	2,05,250	20,000	7,960	27,960	1,77,290
128	Lucknow	SR Mohanlal Ganj	1497/28.01.14	318/08.01.14	686	650.00	3,64,000	5,500	35,75,000	35,75,000	5	1,78,750	10,000	1,88,750	18,200	7,280	25,480	1,63,270
129	Lucknow	SR Mohanlal Ganj	12790/13.08.14	11975/28.07.14	301	1,000.00	1,74,000	1,800	18,00,000	18,00,000	5	90,000	10,000	1,00,000	8,700	1,740	10,440	89,560
						390.00	-	1,260	4,91,400	4,92,000	5	24,600	-	24,600	-	-	-	24,600
130	Lucknow	SR V Sadar	1907/14.02.14	1803/13.02.14 1805/13.02.14 1807/13.02.14	600 Mi	1,000.00	2,07,45,000	6,000	60,00,000	60,00,000	7	4,20,000	10,000	4,30,000	14,52,150	10,000	14,62,150	-10,32,150
						5,955.00	-	4,200	2,50,11,000	2,50,11,000	7	17,50,770	-	17,50,770	-	-	-	17,50,770
131	Lucknow	SR V Sadar	5333/15.05.14	4311/15.04.14 1453/04.02.14	689	1,000.00	1,97,84,900	6,500	65,00,000	65,00,000	7	4,55,000	10,000	4,65,000	13,85,000	10,000	13,95,000	-9,30,000
						4,375.00	-	4,550	1,99,06,250	1,99,07,000	7	13,93,490	-	13,93,490	-	-	-	13,93,490

(Amount in ₹)																		
Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Due Registration fees	Leviable stamp duty and registration fee	Stamp duty paid	Registration fee paid	Levied stamp duty and registration fee	Difference
				6657/18.06.14														
132	Lucknow	SR Bakshi ka Talab	17885/03.12.14	5392/14.04.13	84	1,000.00	78,05,700	4,800	48,00,000	48,00,000	7	3,36,000	10,000	3,46,000	5,46,500	10,000	5,56,500	- 2,10,500
						2,735.00		3,360	91,89,600	91,90,000	7	6,43,300	-	6,43,300	-	-	-	6,43,300
133	Lucknow	SR Bakshi ka Talab	17344/26.11.14	17377/26.11.14	587	1,000.00	21,59,000	4,200	42,00,000	42,00,000	7	2,94,000	10,000	3,04,000	1,51,200	10,000	1,61,200	1,42,800
						1,570.00		2,940	46,15,800	46,16,000	7	3,23,120	-	3,23,120	-	-	-	3,23,120
134	Lucknow	SR Bakshi ka Talab	10544/16.07.14	10545/16.07.14	121, 122	1,000.00	21,32,000	3,500	35,00,000	35,00,000	5	1,75,000	10,000	1,85,000	1,06,600	10,000	1,16,600	68,400
						2,280.00		2,450	55,86,000	55,86,000	5	2,79,300	-	2,79,300	-	-	-	2,79,300
135	Lucknow	SR Bakshi ka Talab	12680/26.08.14	5329/07.04.14	629	1,000.00	14,16,200	3,600	36,00,000	36,00,000	5	1,80,000	10,000	1,90,000	71,000	10,000	81,000	1,09,000
						940.00		2,520	23,68,800	23,69,000	5	1,18,450	-	1,18,450	-	-	-	1,18,450
136	Lucknow	SR Bakshi ka Talab	19576/30.12.14	8183/04.06.14	2142	1,000.00	52,42,000	4,800	48,00,000	48,00,000	7	3,36,000	10,000	3,46,000	3,67,500	10,000	3,77,500	- 31,500
						1,530.00		3,360	51,40,800	51,41,000	7	3,59,870	-	3,59,870	-	-	-	3,59,870
137	Mirzapur	SR Marihan	667/28.02.14	548/24.02.14	44 kha	9,700.00	7,21,000	1,900	1,84,30,000	1,84,30,000	5	9,21,500	10,000	9,31,500	36,050	10,000	46,050	8,85,450
138	Mirzapur	SR Lalganj	2029/21.07.14	3144/27.12.13 636/10.03.14	4 Ka	2,150.00	2,94,000	3,625	77,93,750	77,94,000	5	3,89,700	10,000	3,99,700	14,700	5,880	20,580	3,79,120
139	Mirzapur	SR Lalganj	769/19.03.14	3144/27.12.14 636/10.03.14	4 Ka	1,260.00	1,72,000	3,625	45,67,500	45,68,000	4&5	2,18,400	10,000	2,28,400	7,010	1,720	8,730	2,19,670
140	Mirzapur	SR Lalganj	233/28.01.14	1927/18.07.13	57	3,353.00	3,65,000	3,500	1,17,35,500	1,17,36,000	4&5	5,76,800	10,000	5,86,800	14,600	7,300	21,900	5,64,900
141	Mirzapur	SR Lalganj	244/29.01.14	1927/18.07.13	57	823.00	97,000	3,500	28,80,500	28,81,000	5	1,44,050	10,000	1,54,050	4,860	970	5,830	1,48,220
142	Pratapgarh	SR Kunda	3142/29.07.13	2721/08.07.13	893	1,880.00	13,00,600	7,000	1,31,60,000	1,31,60,000	7	9,21,200	10,000	9,31,200	91,042	10,000	1,01,042	8,30,158
143	Pratapgarh	SR Kunda	1051/17.02.14	4932/11.11.13	365	1,700.00	5,44,000	4,000	68,00,000	68,00,000	4&5	3,30,000	10,000	3,40,000	21,760	10,000	31,760	3,08,240
144	Pratapgarh	SR Kunda	2399/02.05.14	728 /01.02.14	3482	1,260.00	5,79,600	5,500	69,30,000	69,30,000	4&5	3,36,500	10,000	3,46,500	23,184	10,000	33,184	3,13,316
145	Pratapgarh	SR Kunda	726/01.02.14	728 /01.02.14	3482	1,260.00	5,80,000	5,500	69,30,000	69,30,000	5	3,46,500	10,000	3,56,500	29,000	10,000	39,000	3,17,500
146	Raebareli	SR Dalmau	518/06.03.14	58/09.01.14	68	1,140.00	1,60,000	2,600	29,64,000	29,64,000	5	1,48,200	10,000	1,58,200	8,000	1,600	9,600	1,48,600
147	Raebareli	SR Sadar	8950/16.09.14	6525/02.04.14	1505	1,140.00	10,59,000	5,000	57,00,000	57,00,000	4&5	2,75,000	10,000	2,85,000	52,950	10,000	62,950	2,22,050
148	Rampur	SR Sadar	2401/15.04.14	6756/11.11.13	162 Mi	505.00	2,28,000	5,000	25,25,000	25,25,000	7	1,76,750	10,000	1,86,750	16,000	2,280	18,280	1,68,470
149	Sant Ravi Das Nagar	SR Bhadohi	583/05.03.14	1645/10.06.13	372	740.50	8,52,000	4,500	33,32,250	33,33,000	5	1,66,650	10,000	1,76,650	42,600	10,000	52,600	1,24,050
150	Shahjahanpur	SR Jalalabad	8865/30.09.14	2378/24.03.14	1083	160.00	31,000	5,100	8,16,000	8,16,000	4	32,640	10,000	42,640	1,240	310	1,550	41,090
151	Shahjahanpur	SR Jalalabad	5737/14.07.14	2378/24.03.14	1083	640.00	1,28,000	4,300	27,52,000	27,52,000	4&5	1,27,600	10,000	1,37,600	5,120	1,280	6,400	1,31,200
152	Siddharthnagar	SR Naugarh	1194/03.03.14	747/12.02.14	113	1,428.00	13,16,000	5,700	81,39,600	81,40,000	5	4,07,000	10,000	4,17,000	65,800	10,000	75,800	3,41,200
153	Siddharthnagar	SR Naugarh	1372/12.03.14	747/12.02.14	113	1,012.00	9,32,000	5,700	57,68,400	57,69,000	4&5	2,78,450	10,000	2,88,450	37,300	10,000	47,300	2,41,150
154	Siddharthnagar	SR Dumariyaganj	3692/05.11.14	557/18.02.14 1675/27.05.14	152	1,240.00	10,80,000	1,575	19,53,000	19,53,000	5	97,650	10,000	1,07,650	54,000	10,000	64,000	43,650

(Amount in ₹)																		
Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Due Registration fees	Leviable stamp duty and registration fee	Stamp duty paid	Registration fee paid	Levied stamp duty and registration fee	Difference
155	Siddharthnagar	SR Dumariyaganj	3693/05.11.14	557/18.02.14 1675/27.05.14	152	2,010.00	17,48,000	1,575	31,65,750	31,66,000	5	1,58,300	10,000	1,68,300	87,400	10,000	97,400	70,900
156	Siddharthnagar	SR Sohrat Garh	2571/28.05.14	1737/11.04.14	114	1,265.00	4,00,000	4,560	57,68,400	57,69,000	5	2,88,450	10,000	2,98,450	23,300	9,320	32,620	2,65,830
157	Sonbhadra	SR Sadar	938/07.02.14	935/07.02.14	700/1Mi	2,405.00	2,65,000	1,000	24,05,000	24,05,000	6&7	1,58,350	10,000	1,68,350	15,900	7,080	22,980	1,45,370
158	Sonbhadra	SR Goharawal	2525/31.07.14	589/20.02.14	715 Mi	4,780.00	11,48,000	4,400	2,10,32,000	2,10,32,000	5	10,51,600	10,000	10,61,600	57,400	10,000	67,400	9,94,200
159	Sonbhadra	SR Sadar	6126/24.07.14	6094/23.07.14	176	3,160.00	22,12,000	2,400	75,84,000	75,84,000	5	3,79,200	10,000	3,89,200	1,10,600	10,000	1,20,600	2,68,600
160	Sonbhadra	SR Sadar	917/07.02.14	639/28.01.14	242	2,975.00	21,23,000	2,400	71,40,000	71,40,000	5	3,57,000	10,000	3,67,000	1,06,200	10,000	1,16,200	2,50,800
161	Sonbhadra	SR Sadar	5963/19.07.14	572/25.01.14	283 Mi	3,790.00	8,33,800	2,500	94,75,000	94,75,000	4&5	4,63,750	10,000	4,73,750	33,360	10,000	43,360	4,30,390
162	Sonbhadra	SR Sadar	7630/23.09.14	7491/16.09.14	3009 Mi	4,070.00	12,24,000	2,800	1,13,96,000	1,13,96,000	5	5,69,800	10,000	5,79,800	85,700	10,000	95,700	4,84,100
163	Sultanpur	SR Jai singh pur	2438/09.09.14	701/16.03.13	231 Mi	2,027.00	19,17,000	5,300	1,07,43,100	1,07,44,000	4&5	5,27,200	10,000	5,37,200	86,000	10,000	96,000	4,41,200
164	Sultanpur	SR Jai singh pur	1607/28.06.14	256/03.02.14	198 ka Mi	1,260.00	15,12,000	7,000	88,20,000	88,20,000	5	4,41,000	10,000	4,51,000	75,600	10,000	85,600	3,65,400
165	Sultanpur	SR Sadar	7936/10.10.14	8963/18.12.13	1214/1	1,265.00	11,39,000	4,000	50,60,000	50,60,000	7	3,54,200	10,000	3,64,200	80,000	10,000	90,000	2,74,200
166	Sultanpur	SR Sadar	8548/03.11.14	6596/16.12.11	1919	1,555.00	11,21,000	3,960	61,57,800	61,58,000	5	3,07,900	10,000	3,17,900	56,050	10,000	66,050	2,51,850
167	Sultanpur	SR Sadar	0547/22.01.15	3078/15.04.14	961 Mi	610.00	10,98,000	4,000	24,40,000	24,40,000	4&5	1,12,000	10,000	1,22,000	45,000	10,000	55,000	67,000
168	Sultanpur	SR Sadar	9796/18.12.14	5959/29.08.13	415/1 Mi	630.00	11,34,000	4,000	25,20,000	25,20,000	7	1,76,400	10,000	1,86,400	79,500	10,000	89,500	96,900
169	Varanasi	SR II Sadar	157/13.01.14	131/10.01.14	138	862.00	32,95,000	6,800	58,61,600	58,62,000	7	4,10,340	10,000	4,20,340	2,30,650	10,000	2,40,650	1,79,690
170	Varanasi	SR IV Sadar	2226/16.04.14	1946/04.04.14 2214/16.04.14	359 ka	1,800.00	28,78,000	4,000	72,00,000	72,00,000	7	5,04,000	10,000	5,14,000	2,01,500	10,000	2,11,500	3,02,500
171	Varanasi	SR IV Sadar	6684/10.10.14	6688/10.10.14 6685/10.10.14 6686/10.10.14	377	2,390.00	17,88,000	2,600	62,14,000	62,14,000	7	4,34,980	10,000	4,44,980	1,25,500	10,000	1,35,500	3,09,480
172	Varanasi	SR IV Sadar	7564/15.11.14	7537/14.11.14	55	1,083.10	13,05,000	2,600	28,16,060	28,17,000	6&7	1,87,190	10,000	1,97,190	81,500	10,000	91,500	1,05,690
173	Varanasi	SR IV Sadar	7575/15.11.14	7536/14.11.14 7538/14.11.14	55	1,083.10	13,05,000	2,600	28,16,060	28,17,000	6&7	1,87,190	10,000	1,97,190	81,500	10,000	91,500	1,05,690
174	Varanasi	SR II Sadar	5372/22.07.14	6416/31.07.13	173	840.00	32,79,000	6,800	57,12,000	57,12,000	7	3,99,840	10,000	4,09,840	2,29,600	10,000	2,39,600	1,70,240
175	Varanasi	SR RamNagar	1718/01.11.13	1113/12.06.13	227	1,390.00	14,60,000	3,900	54,21,000	54,21,000	7	3,79,470	10,000	3,89,470	1,02,500	10,000	1,12,500	2,76,970
176	Varanasi	SR Pindra	121/10.01.14	3478/09.09.13	211 Mi	2,280.00	36,00,000	3,000	68,40,000	68,40,000	6&7	4,68,800	20,000	4,88,800	1,70,100	20,000	1,90,100	2,98,700
177	Varanasi	SR Gangapur	2205/19.05.14	544/04.02.14	1348	700.00	7,00,000	4,500	31,50,000	31,50,000	5	1,57,500	10,000	1,67,500	35,000	10,000	45,000	1,22,500
178	Varanasi	SRI Sadar	8114/21.02.14	5087/08.08.13	130	1,160.00	20,00,000	4,000	46,40,000	46,40,000	6&7	3,14,800	10,000	3,24,800	1,30,000	10,000	1,40,000	1,84,800
179	Varanasi	SRI Sadar	7547/11.12.13	7552/12.12.13	535	1,171.80	20,04,000	5,900	69,13,620	69,14,000	6&7	4,73,980	10,000	4,83,980	1,30,300	10,000	1,40,300	3,43,680
180	Buland Shahar	SR II Sadar	8818/15.12.14	8680/10.12.14	101	2,045.00	29,14,000	8,000	1,63,60,000	1,63,60,000	7	11,45,200	10,000	11,55,200	2,04,000	10,000	2,14,000	9,41,200
181	Buland Shahar	SR II Sadar	1550/04.03.14	837/03.02.14	1779	790.00	8,50,000	4,200	33,18,000	33,18,000	7	2,32,260	10,000	2,42,260	59,600	10,000	69,600	1,72,660

(Amount in ₹)																		
Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Due Registration fees	Leviable stamp duty and registration fee	Stamp duty paid	Registration fee paid	Levied stamp duty and registration fee	Difference
182	Kanpur Nagar	SR I Sadar	6972/30.12.13	6928/28.12.13	180	2,216.00	38,78,000	5,000	1,10,80,000	1,10,80,000	7	7,75,600	10,000	7,85,600	2,71,500	10,000	2,81,500	5,04,100
183	Lucknow	SRIV Sadar	10186/12.07.13	8537/11.06.13	720 Sa	870.00	5,00,000	4,500	39,15,000	39,15,000	7	2,74,050	10,000	2,84,050	64,000	10,000	74,000	2,10,050
184	Mau	SR Madhuban	32/08.01.14	23/06.01.14	2644	6,070.00	6,26,000	5,300	3,21,71,000	3,21,71,000	4&5	15,98,550	10,000	16,08,550	25,040	10,000	35,040	15,73,510
185	Pilibhit	SR Sadar	2905/16.04.13	7334/25.7.11	401	1,620.00	10,00,000	2,600	42,12,000	42,12,000	6&7	2,84,840	10,000	2,94,840	60,000	10,000	70,000	2,24,840
186	Saharanpur	SR Nakur	12496/22.07.14	12415/21.07.14	1114	1,025.00	6,15,000	3,000	30,75,000	30,75,000	4&5	1,43,750	10,000	1,53,750	30,750	10,000	40,750	1,13,000
187	Shahjahanpur	SR Jalalabad	10790/08.12.14	8585/23.09.14	2277	1,210.00	2,92,000	3,000	36,30,000	36,30,000	5	1,81,500	10,000	1,91,500	14,600	2,920	17,520	1,73,980
188	Sitapur	SR Sadar	7156/08.11.13	4499/12.07.13	571 Mi	6,160.00	24,64,000	2,000	1,23,20,000	1,23,20,000	4&5	6,06,000	10,000	6,16,000	1,13,200	10,000	1,23,200	4,92,800
189	Ghaziabad	SR V Sadar	5459/19.08.14	3309/21.05.14 3310/21.05.14 3311/21.05.14	25	13,305.00	86,50,000	4,200	5,58,81,000	5,58,81,000	7	39,11,670	10,000	39,21,670	4,33,000	10,000	4,43,000	34,78,670
190	Ghaziabad	SR V Sadar	4331/30.06.14	3184/15.05.14	448	3,647.00	10,95,000	4,000	1,45,88,000	1,45,88,000	7	10,21,160	10,000	10,31,160	77,500	10,000	87,500	9,43,660
191	Ghaziabad	SR V Sadar	1964/19.03.14	664/24.01.14 1675/06.03.14 1681/06.03.14	447	2,529.00	7,60,000	4,000	1,01,16,000	1,01,16,000	7	7,08,120	10,000	7,18,120	53,300	10,000	63,300	6,54,820
192	Kanpur Nagar	SR I Sadar	1574/13.03.14	5676/19.10.13	204 Mi	7,645.00	38,23,000	1,800	1,37,61,000	1,37,61,000	7	9,63,270	10,000	9,73,270	2,67,700	10,000	2,77,700	6,95,570
193	Lucknow	SRIV Sadar	9166/21.06.13	6563/02.05.13	520 Sa	2,530.00	15,18,000	3,400	86,02,000	86,02,000	7	6,02,140	10,000	6,12,140	1,06,300	10,000	1,16,300	4,95,840
194	Lucknow	SRIV Sadar	9509/28.06.13	9451/27.06.13	384 Sa	1,520.00	9,13,500	3,400	51,68,000	51,68,000	7	3,61,760	10,000	3,71,760	63,900	10,000	73,900	2,97,860
<b>TOTAL (in lakh ₹)</b>						<b>4.45</b>	<b>4,070.72</b>		<b>16,971.89</b>	<b>16,972.15</b>		<b>1,011.05</b>	<b>19.60</b>	<b>1,030.65</b>	<b>234.51</b>	<b>17.79</b>	<b>252.30</b>	<b>778.35</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XVIII**  
**Undervaluation of land**  
**(Reference para No.5.6)**

(Amount in ₹)																			
Sl. No.	Name of District	Name of Unit	Date on which land was declared as non agriculture under Section 143	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Leviable Reistration fees	Leviable stamp duty and registration fee	Stamp duty levied	Registration fee levied	Levied stamp duty and registration fee	Difference
1	Agra	SR Atmadpur	21.12.12 03.08.12	4771/21.03.13	0	1981 Mi	4,610	29,97,000	1,600	73,76,000	73,76,000	6&7	5,06,320	10,000	5,16,320	2,00,000	10,000	2,10,000	3,06,320
2	Agra	SR Atmadpur	31.07.12 04.08.12	11075/15.07.13	0	605Mi	3,840	15,36,000	2,200	84,48,000	84,48,000	7	5,91,360	10,000	6,01,360	1,07,520	10,000	1,17,520	4,83,840
3	Agra	SR Atmadpur	10.11.12	14890/30.09.13	0	287 Mi	8,060	44,33,000	2,000	1,61,20,000	1,61,20,000	7	11,28,400	10,000	11,38,400	3,10,310	10,000	3,20,310	8,18,090
4	Agra	SR Atmadpur	21.12.12 03.08.12	16565/30.10.13	0	1981 Mi	4,610	29,97,000	2,200	1,01,42,000	1,01,42,000	7	7,09,940	10,000	7,19,940	2,09,790	10,000	2,19,790	5,00,150
5	Agra	SR Atmadpur	10.11.12	14893/30.09.13	0	287 Mi	8,060	44,33,000	2,000	1,61,20,000	1,61,20,000	7	11,28,400	10,000	11,38,400	3,10,300	10,000	3,20,300	8,18,100
6	Agra	SR Atmadpur	29.11.13	4848/29.03.14	0	855 Mi	2,300	11,50,000	1,100	25,30,000	25,30,000	4&5	1,16,500	10,000	1,26,500	47,500	10,000	57,500	69,000
7	Allahabad	SR Meja	25.03.11	384/21.02.14		702/2	4,570	8,19,000	4,000	1,82,80,000	1,82,80,000	4 & 5	9,04,000	10,000	9,14,000	32,810	10,000	42,810	8,71,190
8	Allahabad	SR Meja	28.03.11	2634/21.10.13		702/2	4,570	10,06,000	4,000	1,82,80,000	1,82,80,000	5	9,14,000	10,000	9,24,000	50,320	10,000	60,320	8,63,680
9	Firozabad	SR II Sadar	12.03.14	4627/01.08.14	3163/09.06.14	361 Mi	2,050	10,15,000	5,500	1,12,75,000	1,12,75,000	4&5	5,53,750	10,000	5,63,750	40,800	10,000	50,800	5,12,950
10	Lucknow	SR II Sadar	28.09.13	5842/10.04.14	17463/27.11.13 17464/27.11.13 17465/27.11.13	742	1,000	55,32,000	5,400	54,00,000	54,00,000	7	3,78,000	10,000	3,88,000	3,87,500	10,000	3,97,500	- 9,500
							1,760	0	3,780	66,52,800	66,53,000	7	4,65,710	-	4,65,710	-	-	-	4,65,710
11	Shahjahanpur	SR Tilhar	13.06.14	8895/18.07.14	7089/13.06.14	71/1	1,185	3,56,000	2,600	30,81,000	30,81,000	7	2,15,670	10,000	2,25,670	24,920	7,120	32,040	1,93,630
<b>Total</b>							<b>46,615</b>	<b>2,62,74,000</b>	<b>36,380</b>	<b>12,37,04,800</b>	<b>12,37,05,000</b>		<b>76,12,050</b>	<b>1,10,000</b>	<b>77,22,050</b>	<b>17,21,770</b>	<b>1,07,120</b>	<b>18,28,890</b>	<b>58,93,160</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XIX**  
**Non/short realisation of additional licence fee for operation of local channels under DAS**  
*(Reference Para No. 6.4.8)*

							(Amount in ₹)
Sl. No.	Name of Units	No. Of MSOs	Period	No. of connection	Additional Licence Fee ₹100 per connection	Payment against due Additional Licence Fee	Amount of Additional Licence Fee
1	ACET, Agra	4	2013-14 to 2014-15	6,83,798	6,83,79,800	-	6,83,79,800
2	DETO, Bijnor	1	2014-15	2,954	2,95,400	70,000	2,25,400
3	ACET, Firozabad	2	2012-13 to 2014-15	15,018	15,01,800	6,20,300	8,81,500
4	DETO, Mathura	2	2012-13 to 2014-15	73,806	73,80,600	55,37,500	18,43,100
5	ACET, Meerut	1	2011-12 to 2014-15	4,12,153	4,12,15,300	2,00,01,800	2,12,13,500
6	ACET, Muzaffarnagar	2	2013-14 to 2014-15	17,494	17,49,400	9,46,100	8,03,300
7	ACET, Saharanpur	1	2012-13 to 2013-14	23,288	23,28,800	16,00,000	7,28,800
<b>TOTAL</b>		<b>13</b>		<b>12,28,511</b>	<b>12,28,51,100</b>	<b>2,87,75,700</b>	<b>9,40,75,400</b>

Source: Information available on the basis of audit findings.



**APPENDIX-XX**  
**Non-levy of entertainment tax on activation charges of set-top-box**  
*(Reference Para No. 6.4.9)*

(Amount in ₹)						
No. Of District	Name of District	Sl. No.	Name of MSOs	No. Of STB	Amount of STB @ Rs. 1199 per STB	Tax on STB
1	Agra	1	Sea TV Network Ltd.	49,610	5,94,82,390	1,48,70,598
		2	Moon Networks Pvt. Ltd.	30,355	3,63,95,645	90,98,911
		3	Digi Maharaja Cable Network	25,969	3,11,36,831	77,84,208
2	Allahabad	4	Sity Digital Cable	16,780	2,01,19,220	50,29,805
		5	Silver line Entertainment	14,278	1,71,19,322	42,79,831
		6	Skynet Services Ltd.	12,150	1,45,67,850	36,41,963
3	Ghaziabad	7	Indusind Media	252	3,02,148	75,537
		8	Zippytel	3,500	41,96,500	10,49,125
4	GB Nagar	9	Bargachcha	1,035	12,40,965	3,10,241
		10	Gold Star	3,300	39,56,700	9,89,175
		11	Indusind Media Ltd.	1,200	14,38,800	3,59,700
		12	Indian	8,779	1,05,26,021	26,31,505
5	Jalaun	13	Sri Suresh Chandra Gupta, Orai	1,892	22,68,508	5,67,127
6	Kanpur Nagar	14	Sity	1,65,672	19,86,40,728	4,96,60,182
		15	Vishal DG	6,346	76,08,854	19,02,214
		16	Net Vision	5,170	61,98,830	15,49,708
7	Lucknow	17	Channel 9	8,970	1,07,55,030	26,88,758
		18	Net Vision	33,999	4,07,64,801	1,01,91,200
8	Mathura	19	Sri Kailash Gupta Niyo News Pvt. Ltd.	4,400	52,75,600	13,18,900
		20	Sri Kaushal Agrawal, Maharaja Telesystem Pvt. Ltd.	1,000	11,99,000	2,99,750
9	Meerut	21	Mension Cable Network Pvt. Ltd.	1,56,509	18,76,54,291	4,69,13,573
10	Muzaffarnagar	22	M/s Technobile System Pvt. Ltd. & Akash Ganga Digital Network & Style Galary	5,669	67,97,131	16,99,283
11	Varanasi	23	Sity Cable Pvt. Ltd.	41,640	4,99,26,360	1,24,81,590
<b>TOTAL</b>				<b>5,98,475</b>	<b>71,75,71,525</b>	<b>17,93,92,881</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXI**  
**Short realisation of entertainment tax from Cable operators**  
*(Reference Para No. 6.4.10 Bullet 2)*

(Amount in ₹)							
Sl. No.	Name of Units	No. of Cases	Period	Amount due	Interest	Deposit against Dues	Amount of Tax
1	ACET, Agra	19	November 09 to December 14	14,06,500	2,23,713	-	14,06,500
2	ACET, Aligarh	14	August 12 to March 15	10,46,634	-	-	10,46,634
3	DETO, Balrampur	2	October 12 to March 15	1,11,564	-	-	1,11,564
4	ACET, Bareilly	7	December 13 to January 15	1,78,948	-	95,040	83,908
5	DETO, GB Nagar	5	June 12 to December 14	24,26,451	-	3,11,255	21,15,196
6	ACET, Gorakhpur	12	June 12 to March 15	3,17,932	-	-	3,17,932
7	DETO, Mathura	10	August 14 to December 14	1,49,032	-	-	1,49,032
8	ACET, Meerut	27	August 13 to December 14	11,88,478	-	-	11,88,478
	<b>TOTAL</b>	<b>96</b>	<b>November 09 to March 15</b>	<b>68,25,539</b>	<b>2,23,713</b>	<b>4,06,295</b>	<b>64,19,244</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXII**  
**Non-levy of interest on belated payment of entertainment tax on Cable operators**  
*(Reference Para No. 6.4.13)*

							(Amount in ₹)
Sl. No.	Name of Units	No. of Cases	Period of Entertainment Tax	Amount of Tax	Period of receipt of Tax	Period of delay (in days)	Amount of Interest
1	ACET, Agra	53	September 10 to February 14	18,68,547	December 11 to March 14	02 to 950	1,22,692
2	ACET, Aligarh	15	March 03 to June 14	9,05,480	July 11 to October 14	03 to 1,165	1,34,909
3	ACET, Allahabad	5	April 13 to June 13	8,62,884	November 13 to January 14	153 to 270	1,02,377
4	DETO, Azamgarh	5	March 13 to February 14	4,96,417	March 14	06 to 23	4,983
5	DETO, Baghpat	7	January 13 to August 14	13,63,141	April 13 to September 14	01 to 198	33,568
6	ACET, Bareilly	2	November 06 to May 11	2,23,860	January 14 to January 15	80 to 2,807	1,74,744
7	ACET, Bulandshahar	21	May 04 to December 14	7,77,811	June 12 to January 15	07 to 2,869	3,90,436
8	DETO, GB Nagar	21	November 12 to September 14	17,89,905	May 13 to October 14	02 to 239	61,715
9	ACET, Gorakhpur	27	November 97 to January 15	33,50,309	February 11 to February 15	03 to 1,550	2,94,431
10	DCET, Lucknow	1	September 06 to November 08	1,42,582	May-11	212 to 887	46,882
11	ACET, Meerut	11	April 13 to October 14	20,38,578	March 13 to November 14	02 to 370	57,189
12	ACET, Moradabad	5	February 13 to February 15	1,52,220	September 14 to March 15	21 to 380	17,601
13	ACET, Muzaffarnagar	14	May 12 to April 14	18,83,530	October 12 to December 14	01 to 649	1,90,717
	<b>TOTAL</b>	<b>187</b>	<b>November 97 to February 15</b>	<b>1,58,55,264</b>	<b>February 11 to March 15</b>	<b>01 to 2,869</b>	<b>16,32,244</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXIII**  
**Non-levy of interest on belated payment of entertainment tax on DTH services**  
*(Reference Para No. 6.4.16)*

Name of DTH service provider	Due Period	Amount of Entertainment Tax	Due date of deposit to Tax amount	Details of tax deposited in Treasury		Period of delay (in days)	Non levy of Interest
				Challan No.	Date		
Videocon d2h	February 14	2,00,00,000	02 March 2014	G-070088	08 March 2014	6	60,000
		44,51,044	02 March 2014	G-070095	08 March 2014	6	13,353
Dish TV	August 13	45,49,531	02 September 2013	R-114232	25 September 2013	23	52,320
	September 13	8,03,362	02 October 2013	R-113359	19 October 2013	17	6,829
	October 13	41,15,584	02 November 2013	R-111239	09 November 2013	7	14,405
	November 13	16,81,765	02 December 2013	R-103639	16 December 2013	14	11,772
	December 13	23,41,492	02 January 2014	R-105718	18 January 2014	16	18,732
	January 14	16,82,880	02 February 2014	R-122124	17 February 2014	15	12,622
	February 14	4,40,721	02 March 2014	R-103514	28 March 2014	26	5,729
Tata Sky	August 13	30,82,632	02 September 2013	G-130034	07 September 2013	5	7,707
	September 13	31,39,569	02 October 2013	G-110010	12 October 2013	10	15,698
	October 13	54,52,033	02 November 2013	G-130018	18 November 2013	16	43,616
	November 13	20,94,393	02 December 2013	G-150001	09 December 2013	7	7,330
	December 13	53,14,590	02 January 2014	G-090014	09 January 2014	7	18,601
	January 14	46,02,439	02 February 2014	G-100038	08 February 2014	6	13,807
Bharti Telemedia Limited	April 14	21,08,030	02 May 2014	G-90002	15 May 2014	13	13,702
	February 15	4,30,00,000	02 March 2015	G-160005	03 March 2015	1	21,500
	March 15	4,30,00,000	02 April 2015	G-110052	06 April 2015	4	86,000
		47,51,225	02 April 2015	G-120019	15 April 2015	13	30,883
Dish TV	March 14	81,32,354	02 April 2014	R-112124	29 April 2014	27	1,09,787
	April 14	2,84,92,969	02 May 2014	R-103430	22 May 2014	20	2,84,930
	May 14	44,14,529	02 June 2014	R-111259	19 June 2014	17	37,523
	June 14	6,61,582	02 July 2014	R-122409	21 July 2014	19	6,285
	July 14	22,35,248	02 August 2014	R-105605	23 August 2014	21	23,470
	August 14	21,68,624	02 September 2014	R-111716	23 September 2014	21	22,771
	September 14	86,74,179	02 October 2014	R-120745	30 October 2014	28	1,21,439
	October 14	2,50,00,000	02 November 2014	R-112547	03 November 2014	1	12,500
		79,11,488	02 November 2014	R-121019	24 November 2014	22	87,026
	November 14	33,29,086	02 December 2014	R-113617	29 December 2014	27	44,943

**Audit Report (Revenue Sector) for the year ended 31 March 2015**

Name of DTH service provider	Due Period	Amount of Entertainment Tax	Due date of deposit to Tax amount	Details of tax deposited in Treasury		Period of delay (in days)	Non levy of Interest	
				Challan No.	Date			
	December 14	2,75,00,000	02 January 2015	R-111219	05 January 2015	3	41,250	
		56,45,034	02 January 2015	R-110623	19 January 2015	17	47,983	
	January 15	2,70,00,000	02 February 2015	R-104107	03 February 2015	1	13,500	
		65,89,693	02 February 2015	R-134222	20 February 2015	18	59,307	
	February 15	2,70,00,000	02 March 2015	R-112137	03 March 2015	1	13,500	
		65,45,881	02 March 2015	R-112931	25 March 2015	23	75,278	
	March 15	1,12,34,339	02 April 2015	R-105715	27 April 2015	25	1,40,429	
	Tata Sky	March 14	39,04,616	02 April 2014	G-100015	11 April 2014	9	17,571
		April 14	45,25,622	02 May 2014	G-140035	09 May 2014	7	15,840
		May 14	51,43,387	02 June 2014	G-08002	12 June 2014	10	25,717
June 14		21,82,585	02 July 2014	G-090008	09 July 2014	7	7,639	
July 14		14,27,261	02 August 2014	G-150007	09 August 2014	7	4,995	
August 14		27,39,667	02 September 2014	G-90065	10 September 2014	8	10,959	
September 14		10,76,960	02 October 2014	G-110023	13 October 2014	11	5,923	
October 14		4,70,00,000	02 November 2014	G-90003	05 November 2014	3	70,500	
		3,00,000	02 November 2014	G-100012	15 November 2014	13	1,950	
		34,45,201	02 November 2014	G-100024	15 November 2014	13	22,394	
November 14		4,70,00,000	02 December 2014	G-230028	04 December 2014	2	47,000	
		35,25,203	02 December 2014	G-080013	10 December 2014	8	14,101	
December 14		4,95,00,000	02 January 2015	G-100019	03 January 2015	1	24,750	
		41,75,093	02 January 2015	G-130034	13 January 2015	11	22,963	
January 15		4,95,00,000	02 February 2015	G-80022	03 February 2015	1	24,750	
		54,52,683	02 February 2015	G-90030	07 February 2015	5	13,632	
February 15		5,00,00,000	02 March 2015	G-160050	03 March 2015	1	25,000	
		7,33,421	02 March 2015	G-090058	09 March 2015	7	2,567	
March 15		5,00,00,000	02 April 2015	G-130049	04 April 2015	2	50,000	
		94,46,222	02 April 2015	G-0017	10 April 2015	8	37,785	
Relaince Big TV	September 14	70,00,000	02 October 2014	G-110030	10 October 2014	8	28,000	
	November 14	70,00,000	02 December 2014	G-230012	04 December 2014	2	7,000	
	February 15	66,00,000	02 March 2015	G-160008	07 March 2015	5	16,500	
	March 15	60,00,000	02 April 2015	G-110054	06 April 2015	4	12,000	
Vediocon D2H	March 14	2,00,00,000	02 April 2014	G-110055	05 April 2014	3	30,000	
		51,96,988	02 April 2014	G-90065	10 April 2014	8	20,788	

							(Amount in ₹)
Name of DTH service provider	Due Period	Amount of Entertainment Tax	Due date of deposit to Tax amount	Details of tax deposited in Treasury		Period of delay (in days)	Non levy of Interest
				Challan No.	Date		
	April 14	2,50,00,000	02 May 2014	G-140001	23 May 2014	21	2,62,500
		5,07,671	02 May 2014	G-120001	07 May 2014	5	1,269
	May 14	2,50,00,000	02 June 2014	G-170001	16 June 2014	14	1,75,000
		9,09,106	02 June 2014	G-130002	05 June 2014	3	1,364
	June 14	2,52,31,028	02 July 2014	G-220001	09 July 2014	7	88,309
	July 14	2,50,00,000	02 August 2014	G-200001	06 August 2014	4	50,000
		6,94,329	02 August 2014	G-180013	06 August 2014	4	1,389
	August 14	11,53,764	02 September 2014	G-170002	07 September 2014	5	2,884
	September 14	16,17,791	02 October 2014	G-130002	07 October 2014	5	4,044
	October 14	2,71,37,061	02 November 2014	G-210002	05 November 2014	3	40,706
	November 14	4,59,661	02 December 2014	G-190012	08 December 2014	6	1,379
	December 14	2,89,18,288	02 January 2015	G-070009	05 January 2015	3	43,377
	January 15	8,53,557	02 February 2015	G-150001	09 February 2015	7	2,987
	February 15	9,71,294	02 March 2015	G-170001	09 March 2015	7	3,400
	March 15	3,00,00,000	02 April 2015	G-170011	06 April 2015	4	60,000
24,87,148		02 April 2015	G-160007	07 April 2015	5	6,218	
<b>Sun Direct</b>	March 14	2,12,511	02 April 2014	G-160051	21 April 2014	19	2,019
	April 14	17,95,000	02 May 2014	G-100034	05 May 2014	3	2,693
		22,107	02 May 2014	G-70018	21 May 2014	19	210
	July 14	48,503	02 August 2014	G-100001	21 August 2014	19	461
	September 14	13,67,113	02 October 2014	G-70002	10 October 2014	8	5,468
<b>TOTAL</b>	<b>August 13 to March 15</b>	<b>95,14,07,137</b>				<b>01 to 28</b>	<b>29,12,525</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXIV**  
**Non-conformity of Government Order with Act/Rules**  
*(Reference Para No. 6.11)*

Sl.No.	Name of Unit	No. of cases	Period of royalty paid	Paid Royalty	Due Price of Mineral	(Amount in ₹)
						Due Penalty
1	DMO Auraiya	13	December 2013	2,21,159	11,05,795	3,25,000
2	DMO Bahraich	17	December 2013	45,26,049	2,26,30,245	4,25,000
3	DMO Ballia	11	January 2014	5,66,027	28,30,135	2,75,000
4	DMO Raebareli	23	March 2013 and March 2014	34,21,907	1,71,09,535	5,75,000
5	DMO Deoria	4	August 2012 to January 2014	1,66,105	8,30,525	1,00,000
6	DMO Etah	30	November 2013 and November 2014	1,07,928	53,97,640	7,50,000
7	DMO Etawah	8	April and December 2014	26,78,579	1,33,92,895	2,00,000
8	DMO Faizabad	51	March, November 2013 and March 2014	29,55,581	1,47,77,905	12,75,000
9	DMO Ghazipur	12	March 2014	19,77,698	98,88,490	3,00,000
10	DMO Gonda	9	February 2015	99,129	4,95,645	2,25,000
11	DMO Kanpur Dehat	16	October 2014	2,70,889	13,54,445	4,00,000
12	DMO Lakhimpur Khiri	16	September 2012 and September 2014	22,14,434	1,10,72,170	4,00,000
13	DMO Maharajganj	11	May 2013	3,31,538	16,57,690	2,75,000
14	DMO Mau	16	January 2014	6,87,920	34,39,600	4,00,000
15	DMO Shahjahanpur	23	April 2013 and June 2014	10,61,125	53,05,625	5,75,000
16	DMO Sultanpur	51	January, June and July 2014	41,46,044	2,07,30,220	12,75,000
<b>Total</b>		<b>311</b>		<b>2,64,03,712</b>	<b>13,20,18,560</b>	<b>77,75,000</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXV**  
**Non-realisation of royalty and permit fee from brick kiln owners**  
*(Reference Para No. 6.14)*

(Amount in ₹)							
Sl. No.	Name of District	Category	Period of Royalty	No. of brick kilns	Royalty due	Permit fee due	Total Royalty and Permit Fee
1	DMO Auraiya	A	2012-13	25	20,34,450	50,000	20,84,450
			2013-14	37	29,98,350	74,000	30,72,350
2	DMO Azamgarh	C	2013-14	344	1,32,29,400	6,88,000	1,39,17,400
3	DMO Ballia	C	2013-14	35	14,97,150	70,000	15,67,150
4	DMO Balrampur	C	2013-14	14	6,12,900	28,000	6,40,900
5	DMO Etawah	A	2013-14	2	1,70,100	4,000	1,74,100
6	DMO Farrukhabad	B	2013-14	23	14,67,450	46,000	15,13,450
7	DMO Ghazipur	C	2012-13	51	22,47,750	1,02,000	23,49,750
8	DMO Gonda	C	2014-15	74	31,34,500	1,48,000	32,82,500
9	DMO Gorakhpur	C	2013-14	21	8,73,450	42,000	9,15,450
10	DMO J P Nagar	A	2012-13	8	6,23,700	16,000	6,39,700
			2013-14	24	17,25,300	48,000	17,73,300
11	DMO Kashiram Nagar	A	2014-15	41	30,65,850	82,000	31,47,850
12	DMO Mahrajganj	C	2012-13	171	67,62,150	3,42,000	71,04,150
			2013-14	190	75,70,800	3,80,000	79,50,800
13	DMO Pilibhit	A	2013-14	8	5,83,200	16,000	5,99,200
14	DMO Sant Ravidas Nagar	B	2011-12	133	46,21,500	2,66,000	48,87,500
			2012-13	109	56,63,250	2,18,000	58,81,250
			2013-14	99	51,23,250	1,98,000	53,21,250
15	DMO Shahjahanpur	A	2014-15	15	11,38,050	30,000	11,68,050
16	DMO Varanasi	B	2013-14	6	3,42,900	12,000	3,54,900
<b>TOTAL</b>				<b>1,430</b>	<b>6,54,85,450</b>	<b>28,60,000</b>	<b>6,83,45,450</b>

Source: Information available on the basis of audit findings.



**APPENDIX-XXVI**  
**Short levy of royalty on clay used for brick making**  
*(Reference Para No. 6.15)*

							(Amount in ₹)
Sl No	Name of District	Category	Year	No of Brick kilns	Due Royalty	Paid Royalty	Difference of Royalty
1	DMO Auraiya	A	2013-14	8	6,42,600	4,28,400	2,14,200
2	DMO Ballia	C	2012-13	11	4,44,150	3,03,300	1,40,850
3	DMO Balrampur	C	2012-13	28	11,55,600	7,70,400	3,85,200
4	DMO Faizabad	C	2012-13	31	14,05,350	9,25,600	4,79,750
5	DMO Jaunpur	C	2012-13	271	1,09,74,788	74,56,716	35,18,072
5	DMO Jaunpur	C	2013-14	20	8,04,600	5,42,475	2,62,125
6	DMO Kasiram Nagar	A	2012-13	47	35,38,350	23,53,500	11,84,850
7	DMO Mahrajganj	C	2012-13	71	29,33,550	19,49,300	9,84,250
8	DMO Mau	C	2012-13	10	3,96,900	2,78,800	1,18,100
9	DMO Raebareli	B	2012-13	30	19,35,900	12,90,600	6,45,300
10	DMO Sant Ravidas Nagar	B	2012-13	11	5,81,850	3,41,900	2,39,950
11	DMO Sultanpur	C	2012-13	50	23,54,400	15,72,950	7,81,450
			2013-14	12	5,31,900	3,54,600	1,77,300
12	DMO Varanasi	B	2012-13	28	15,57,900	10,38,600	5,19,300
<b>TOTAL</b>				<b>628</b>	<b>2,92,57,838</b>	<b>1,96,07,141</b>	<b>96,50,697</b>

Source: Information available on the basis of audit findings.