

HARYANA VIDHAN SABHA

**COMMITTEE ON PUBLIC ACCOUNTS
(2022-2023)**

84th (EIGHTY FOURTH) REPORT

ON

the Report of the

Comptroller and Auditor General of India

ON

Revenue Sector

for the year ended 31st March, 2017



(Presented to the House on 10th August, 2022)

**HARYANA VIDHAN SABHA SECRETARIAT,
CHANDIGARH
2022**

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COMPOSITION OF THE COMMITTEE ON PUBLIC ACCOUNTS

CHAIRPERSON

- | | | |
|----|----------------------------------|--------------------|
| 1. | Shri Varun Chaudhary, MLA | Chairperson |
|----|----------------------------------|--------------------|

MEMBERS

- | | | |
|-----|--------------------------------|--------|
| 2. | Dr. Abhe Singh Yadav, MLA | Member |
| *3. | Shri Subhash Sudha, MLA | Member |
| 4. | Shri Narender Gupta, MLA | Member |
| 5. | Smt. Nirmal Rani, MLA | Member |
| 6. | Shri Amit Sihag, MLA | Member |
| 7. | Smt. Shailly, MLA | Member |
| 8. | Shri Jogi Ram Sihag, MLA | Member |
| 9. | Shri Randhir Singh Gollen, MLA | Member |

SECRETARIAT

- | | |
|----|--|
| 1. | Shri R.K. Nandal, Secretary |
| 2. | Dr. Purushottam Dutt, Additional Secretary |

* Shri Subhash Sudha, MLA, resigned from the membership of the Public Accounts Committee of Haryana Vidhan Sabha w.e.f. 13th July, 2022 vide this Secretariat notification No. HVS/PAC-1/2022-23/62, dated 13th July, 2022.

INTRODUCTION

I, Chairperson of the Committee on Public Accounts, having been authorized by the Committee in this behalf, present this 84th Report on Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31st March, 2017.

- 2 The Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31st March, 2017 was laid on the Table of the House on 14th March, 2018.
- 3 The Committee examined the Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31st March, 2017 and also conducted the oral examination of the representatives of the concerned departments.
- 4 The Committee considered and approved this Report in its sitting held on 03rd August, 2022.
- 5 A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.
- 6 **Issuance of instructions/recommendations for action on various important issues;**

The Committee in its meetings held during 2022-23(till July 2022) observed that on certain important issues the response of State executive was not up to mark and therefore the Committee felt need for issuance of instructions/ recommendations for prompt required action as given below ;

- (a) The Committee in its meeting held on 11.05.2022 while deliberating on the issue of large pendency of cases sent to the Collector for decision under section 47-A of Indian Stamp Act. 1899 has recommended that matter be taken up with the Government for taking necessary steps so as to ensure time bound decision /disposal of all pending cases at the earliest. Accordingly vide letter dated 13.05.2022 matter has been taken up with the Additional Chief Secretary to Government of Haryana, Revenue and Disaster Management department Chandigarh, for ensuring compliance of recommendations of the Committee.
- (b) The Committee, in its meeting held on 26.07.2022 while deliberating on the issue non providing of complete access on data pertaining to GST for scrutiny by the Audit department which may result in to huge pendency of assessment/Audit pertaining to GST has recommended that matter be taken up with the department for initiation of required action at the earliest. Accordingly vide letter dated 01.08.2022 the matter has been taken up with the Additional Chief Secretary to Government of Haryana, Excise and Taxation department for taking necessary steps so as to ensure compliance of recommendations of the Committee.
- (c) The Committee in one of its meetings while deliberating on the issue of development of audit para monitoring system i.e APMS so as to ensure digitization of working of the Public Accounts Committee has recommended that matter be taken up with the National Informatics Centre

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(NIC) for early development of web application APMS. Hence, vide letter dated 20.05.22 the matter has been taken up with the Deputy Director General, National Informatics Centre (NIC) Chandigarh for taking necessary steps for development of web application APMS at the earliest .

- (d) The Committee, in its meeting held on 30.06.2022 has taken serious note of (i) pendency of cases of Government dues becoming non-recoverable which are under process with the Finance department, Haryana for writing of the amount in question (ii) cases of official negligence in maintenance of office record and therefore recommended that matter be looked into by the Concerned department, and cases be decided expeditiously in a time bound manner under intimation to the Committee. Hence , has vide letter dated 11.07.2022 the matter has been taken up with The Additional Chief Secretary to Government of Haryana, Finance department for compliance of recommendations of the Committee.
- (e) The Committee, in its meeting held on 30.06.2022 has taken serious note of pendency in implementation of recommendations of the Committee contained in 22nd report to 82nd reports of PAC and recommended that matter be taken with the Chief Secretary to Government of Haryana for issuance of necessary directions to all concerned for taking prompt required action in the matter. Hence vide letter dated 19.07.2022 the matter has been taken up with the Chief Secretary to Government of Haryana for compliance of recommendations of the Committee.
- (f) The Committee, in its meeting held on 19.07.2022 while deliberating on the issue non holding of departmental Audit Committee Meetings on regular basis for settlement of audit paras by various departments has recommended that matter be taken up with the Government for ensuring compliance of instructions by all concerned departments. Accordingly the matter has been taken up with the Chief Secretary to Government of Haryana, vide letter dated 26.07.2022 for issuance of necessary instructions to all concerned departments for ensuring compliance of provisions/ instructions of the Finance department in this regard.
- (g) The Committee, in its meeting while deliberating on the issue of frequent changes being made by various departments while updating ATNs/ATRs has recommended that all changes/ updating in ATNs/ATRs, if required be made in **Track change mode** only. Accordingly Finance Department vide letter dated 11.07.2022 has taken up the matter with the concerned Additional Chief Secretaries/Principal Secretaries to Government of Haryana for issuance of necessary instructions for ensuring compliance of recommendations of the Committee. The Excise & taxation Department already submitted ATNs in **Track change mode**.

- 7 I, as Chairperson of the Committee, place on record the appreciation and express my gratitude to Hon'ble Speaker, Haryana Vidhan Sabha for extending valuable guidance and important suggestions to Committee for under taking its business during 2022-23.

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- 8 I, as Chairperson of the Committee, and place on record appreciation for all the Members of the Committee for their whole hearted cooperation and valuable suggestions for consideration and examination of Action Taken Notes (ATNs) and Action Taken Reports (ATRs) on CAG's Audit Reports and recommendations of the committee.
- 9 The Committee places on record its appreciation for the assistance rendered to it by the Principal Accountant General (Audit), Haryana and his officers. The Committee would like to express its thanks to the Additional Chief Secretary to Government Haryana, Finance Department and other officers of Finance Department and the representatives of the various departments who appeared for oral evidence before it.
- 10 The Committee is also thankful to the Secretary, Additional Secretary and officer/officials of the Haryana Vidhan Sabha Secretariat for the whole hearted co-operation and assistance extended by them to the Committee.

CHANDIGARH
THE 03rd August, 2022

Sd/-
VARUN CHAUDHARY
CHAIRPERSON

SCOPE AND FUNCTIONS OF THE COMMITTEE ON PUBLIC ACCOUNTS

The Committee on Public Accounts of State Legislative Assembly has very important role to play in the State to ensure good governance, transparency and accountability through its recommendations and ways and means it would evolve to improve upon systems and procedures. Thus, the Committee on Public Accounts is an important monitoring/oversight Committee of the State Legislature. The scope and functions of the Committee on Public Accounts have been enumerated in Rule 231 and 232 of the Rules of Procedure and Conduct of Business in the Haryana Legislative Assembly

Committee on Public Accounts

‘Rule 231.

1. As soon as may be after commencement of the first session of the Assembly, a Committee on Public Accounts shall subject to the provisions of this rule be constituted.
2. The function of the Committee shall be to examine the accounts showing the appropriation of the sums granted by the Assembly to meet the expenditure of the Government of Haryana and such other accounts laid before the Assembly as the Committee may think fit.
3. The Committee on Public Accounts shall consist of not more than nine members who shall be elected by the Assembly from amongst its members according to the principle of proportional representation by means of single transferable vote.
4. The term of office of members of the Committee shall be one year.
5. Casual vacancies in the Committee shall be filled, as soon as possible after they occur, by election in the manner aforesaid and any person elected to fill such vacancy shall hold office for the period for which the person in whose place he is elected would under the provisions of this rule, have held office.
6. In order to constitute a meeting of the Committee the quorum shall be three.
7.
 - a. The Chairperson of the Committee shall be appointed by the Speaker from amongst the members of the Committee:
Provided that if the Deputy Speaker is a member of the Committee he shall be appointed Chairperson of the Committee:
Provided, however, that if the Chairperson of the Committee during the preceding financial year has served as a Chairperson for less than two years and he is elected a member of the Committee, the Speaker may notwithstanding the first proviso or the proviso to Rule 206 (1) appoints him as the Chairperson of the Committee.
 - b. If the Chairperson is for any reason unable to act, the Speaker may similarly appoint another Chairperson in his place.
 - c. If the Chairperson is absent from any meeting of the Committee, the Committee shall choose another member to act as Chairperson for that meeting.

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8. In the case of equality of votes on any matter the Chairperson shall have a second or a casting vote.
9. The Committee may appoint one more sub-committee, each having the powers of the undivided Committee, to examine any matters that may be referred to them, and the reports of such sub-committees shall be deemed to be the reports of the whole Committee if they are approved at a meeting of the whole Committee.
10. The Committee may, if it thinks fit, make available to Government any completed part of its report before presentation to the House. Such reports shall be treated as confidential until presented to the House.
11. The Committee may, hear officials or take evidence connected with the accounts under examination. It shall be in the discretion of the Committee to treat any evidence tendered before it as secret or confidential.
12.
 - a. The Speaker, may from time to time, issue such directions to the Chairperson of the Committee as he may consider necessary for regulating the procedure and the organization of its work.
 - b. If any doubt arises on any point of procedure or otherwise the Chairperson may, if he thinks fit, refer the point to the Speaker whose decision shall be final.
13. The Committee shall have power to pass resolutions on matters of procedure for the consideration of the Speaker, who may make such variations in procedure as he may consider necessary.
14. The Committee may, with the approval of the Speaker, make detailed rules of procedure to supplement the provisions contained in these Rules.'

Functions of Committee on Public Accounts

'Rule 232.

1. In scrutinising the Appropriation Accounts of the Government of Haryana and the Report of the Comptroller and Auditor-General thereon it shall be the duty of the Committee on Public Accounts to satisfy itself-
 - a. that the money shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged;
 - b. that the expenditure conforms to the authority which governs it; and
 - c. that every re-appropriation has been made in accordance with provisions made in this behalf under the rules framed by competent authority:
Provided that the provision made in clause (c) above shall not apply to any accounts prior to the year 1950-51.
2. It shall also be a duty of the Committee -
 - a. to examine such trading, manufacturing and profit and loss accounts and balance-sheets as the Governor may have required to be prepared, and the Comptroller and Auditor General's report thereon;
 - b. to consider the report of the Comptroller and Auditor-General in cases where the Governor may have required him to conduct and audit of any receipts or to examine the accounts of stores and stock.'

REPORT

GENERAL

The Committee for the financial year 2022-2023 was nominated on 20th April, 2022 by the Hon'ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 4th March, 2022, authorizing him to nominate the Chairperson/Members of the Committee on Public Accounts for the financial year 2022-2023.

2. The Committee held total 26 meetings during the year at Chandigarh and other places upto 3rd August, 2022 till the finalization of the Report.

REVENUE SECTOR
for the year ended 31st March, 2017

EXCISE & TAXATION DEPARTMENT

[1] 1.7.3 Non production of records to audit for scrutiny:

During the year 2016-17, 455 files out of 8,178 assessment files and other relevant records involving tax effect of Rs. 1,317.78 crore were not made available to audit. District-wise detail of cases are depicted in **Table 1.7.3** below.

Table 1.7.3: Details of non-production of records

Name of the Office/Department	Year in which it was to be audited	Number of cases not produced	Tax amount/refunds (Rs. in crore)
Assessment cases			
Deputy Excise and Taxation Commissioner (DETC (Sales tax) Gurugram (East)	2016-17	78	335.32
DETC (ST) Gurugram (West)	2016-17	315	881.97
DETC (ST) Sirsa	2016-17	62	100.49
	Total	455	1,317.78

The above table shows that 455 cases amounting to Rs. 1,317.78 crore relating to DETCs (ST), Gurugram (East and West) and Sirsa could not be examined due to non-production of records.

The department in its written reply stated as under:-

Consequent upon creation of two new districts i.e. Gurugram (North) & Gurugram (South), further breakup of the files is given as under:-

Name of the Office/Department	Year in which it was to be audited	Number of cases not produced (as per Audit)	Tax Amount/ refunds (Rs. in crore as per audit)	Files Transferred	Files Received	Files available	Files Not Available
DETC (ST), GURUGRAM EAST	2016-17	78	335.32	18	0	60	0
DETC (ST), GURUGRAM WEST	2016-17	315	881.97	207	0	106	0
DETC (ST), GURUGRAM NORTH	2016-17	0	0	0	161	147	14
DETC (ST), GURUGRAM SOUTH	2016-17	0	0	0	64	64	0
DETC (ST), SIRSA	2016-17	62	100.49	0	0	59	0
TOTAL		455	1317.78	225	225	436	14

Out of 455 files pointed out by Audit, 436 files are available and will be produced before Audit Party whenever required. Regarding remaining 19 files explanation is given as under :

- a) Total count of files as per list of Audit in Gurugram (West) is found 314 instead of 315.
- b) 1 (One) case of M/s Newton Machinery at page No.13 serial No. Nil without TIN and shown against Gurugram (West) list could not be traced due to incomplete information.
- c) Out of 14 Not available files of Gurugram North, Assessment record of 13 files have already been sent to Vigilance Department, Gurugram. Letter has been sent to Vigilance Department, Gurugram to provide the photocopies of these 13 files. Sincere efforts are being made to trace out the remaining 1 file.
- d) Regarding difference of 3 files of Sirsa District, it is submitted that the perusal of list of non productions of files reveals that files at Serial No. 20 and 57 stand deleted by the Audit. Further one file of M/s Sun Enterprises stands entered twice i.e. first time at Sr. No. 53 and secondly at Sr. No. 62.

District wise reply/remarks are hereby reproduced as under:-

Name of the Office	Number of cases not produced (as per Audit)	Files available	Transferred to Gurugram (N)	Transferred Gurugram (S)	Files not available	Reply/Remarks						
DETC (ST), Gurugram (East)	78	60	11	7	0	In reply to the audit para it is submitted that total 78 cases has been reported by the Audit in Gurugram East district. Out of these 78 cases, 60 cases pertain to Gurugram East District, 11 cases pertain to Gurugram North District and 7 cases pertain to Gurugram South District. All the case files of 60 cases pertaining to Gurugram East district are available on record for scrutiny and will be produced before Audit whenever required.						
DETC (ST), Gurugram West	315	106	150	57	0	<div>In reply to the Audit para it is informed that 315 case files were pointed out by the audit party under head (Non production of record to audit for scrutiny). The perusal of list of cases provided by the audit party under this head, count of files was 314 instead of 315, out of which district wise breakup after transfer of files is given as under:-</div> <table><tr><th>District</th><th>Year</th><th>Number of Cases</th></tr><tr><td>Gurugram West</td><td>2016-17</td><td>106</td></tr></table>	District	Year	Number of Cases	Gurugram West	2016-17	106
District	Year	Number of Cases										
Gurugram West	2016-17	106										

						<table><tr><td>Gurugram North</td><td>2016-17</td><td>150</td></tr><tr><td>Gurugram South</td><td>2016-17</td><td>57</td></tr><tr><td>Total</td><td></td><td>313</td></tr></table> <p>There is 1 file of M/s Newton Machinery at page no. 13 serial no nil without TIN no., due to which no district is able to trace out the dealer. Case files of 106 firms are available and will be produced before the visiting audit party. Since no revenue loss in any case has been reported or highlighted by the audit party. Therefore para may be dropped. List of 106 dealers pertain to Gurugram (West) is available in the record.</p>	Gurugram North	2016-17	150	Gurugram South	2016-17	57	Total		313			
Gurugram North	2016-17	150																
Gurugram South	2016-17	57																
Total		313																
DETC (ST), Gurugram North		<table><tr><th>Sr. No.</th><th>Name of District from which office the files have been transferred to Gurugram (North)</th><th>No. of Files</th></tr><tr><td>1.</td><td>Gurugram (West)</td><td>150</td></tr><tr><td>2.</td><td>Gurugram (East)</td><td>11</td></tr><tr><td></td><td>Total</td><td>161</td></tr></table>	Sr. No.	Name of District from which office the files have been transferred to Gurugram (North)	No. of Files	1.	Gurugram (West)	150	2.	Gurugram (East)	11		Total	161				<p>The information of 161 files in tabulated format is available in the record.</p> <p>It is submitted that out of these 161 cases, 136 assessment files were available in the office and 25 files were not available in the office.</p> <p>It is further submitted that out of 25 not available files, the assessment record of 13 files have already been sent to Vigilance Department, Gurugram. Letter sent to Vigilance Department, Gurugram to provide the photocopies of these 13 files. List of these files is available in the record. The photocopies of assessment order, disposal register are available for the balance 12 cases. After sincere efforts, out of remaining 12 cases, total 11 files are recreated and available for audit. Now total 147 assessment files are readily available in office are for scrutiny and will be produced before Audit as and when required. Letter to obtain photocopies of 13 files from Vigilance Department has been sent and will be obtained shortly.</p> <p>The latest status of 161 files is as under: -</p>
Sr. No.	Name of District from which office the files have been transferred to Gurugram (North)	No. of Files																
1.	Gurugram (West)	150																
2.	Gurugram (East)	11																
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						<p>and all the files are available in this office and the same will be produced before Audit as and when required. There seems no need to be lodging of FIR against officer/official as the whole record was available in our office and due to mixing up with old record these 59 files were not produced at the time of audit. There are no such earlier recommendations given by the committee regarding this para.</p> <p>Further as per section 58(2) of HVAT Act, 2003 No suit, prosecution or other legal proceedings shall lie against any officer or servant of the State Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.</p> <p>Keeping in view the above facts para may be dropped.</p>
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On observation of Hon'ble Committee, it is submitted that consistent efforts were made to trace out not available files and as a result, all files except 13 files with Vigilance Department & 1 file pertaining to district Gurugram North are available for scrutiny and will be produced before Audit as and when required. Photocopies of 13 files shall be obtained from Vigilance Department, Gurugram shortly. Sincere efforts are being made to trace/recreate 1 remaining file.

The Committee has desired that the audit shall examine the files within a month which is to be produced by the department and thereafter report be submitted to the Committee for its consideration.

[2] 2.3.7 Under-assessment due to wrong exemption/concession against false forms and allowing benefit of tax on sale to non existing dealers

Under Section 8 (4) of the CST Act, a registered dealer is entitled to benefit of concessional rate of tax at two *per cent* on production of declaration form C. Section 6 (2) of the CST Act read with Rule 12 (4) of CST Rules, and provision contained in sub section (3) of Section 8, transit sale is exempt from tax on production of transfer of documents and declarations in forms E-1 and C. Under Section 6A of the CST Act, transfer of goods to branch or agent from one State to other State is exempt from tax on production of F forms. Under Section 5 (3) of the CST Act and Rule 12 (10) of CST Rules, sale or purchase of any goods occasioning the export of those goods out of the territory of India is exempt from tax on complying with the agreement or order for such export and on production of declaration form H. Penalty under Section 9 (2A) of CST Act read with Section 38 of HVAT Act is leviable for submitting wrong documents to evade payment of tax.

Audit noticed that the AAs had wrongly allowed concessions/exemptions of tax amounting to Rs. 17.37 crore, against false declaration in forms C, E-1, F and H, exemption of tax on

sales/purchases to non existing dealers, wrong consignment of sale and non levy of penalty amounting to Rs. 103.27 crore, for invalid claim of CST sale as tabulated below:-

Sr. No.	Number of DETCs	Number of dealers	Assessment years	Short/ Under-assessment of tax (Rs. in crore)	Mandatory penalty (Rs. in crore)	Nature of irregularities
1	1312	74	2010-11 to 2014-15	11.04	33.11	The AAs allowed concessional rate of tax against C forms valuing Rs. 142.42 crore. On cross verification by audit from concerned Authorities, forms valuing Rs. 62.40 crore and from website TINXSYS forms valuing Rs. 52.92 crore were found false or not issued to the purchasing dealer, resulting in under-assessment of tax of Rs. 11.04 crore and penalty of Rs. 33.11 crore.
2	313	3	2010-11 to 2011-12	0.11	0.32	The AAs allowed exemption of tax against E-1/C forms valuing Rs. 16.69 crore. On cross verification by audit from concerned Authorities, forms valuing Rs. 3.31 crore were confirmed as false resulting in under-assessment of tax of Rs. 0.11 crore and penalty of Rs. 0.32 crore.
3	614	15	2011-12 to 2012-13	1.13	3.39	The AAs allowed exemption of tax against F forms valuing Rs. 29.91 crore. On cross verification by audit from concerned Authorities, forms valuing Rs. 23.29 crore were found false, resulting in under-assessment of tax of Rs. 1.13 crore and penalty of Rs. 3.39 crore.
4	115	1	2012-13	0.16	0.48	The AA allowed exemption of tax against H forms valuing Rs. 3.23 crore. On cross verification by audit from concerned Authorities forms valuing Rs. 3.23 crore were found false, resulting in under-assessment of tax of Rs. 0.16 crore and penalty of Rs. 0.48 crore.

5	316	10	2010-11 to 2013-14	1.93	5.79	The AAs allowed consignment/ transfer of goods against declaration forms F valuing Rs. 36.80 crore without verification of transactions as required vide instructions issued in March 2006. Cross verification from issuing offices revealed that transactions valuing Rs. 36.80 crore were made to non-existing dealers resulting in under-assessment of tax of Rs. 1.93 crore. Penalty of Rs. 5.79 crore was also leviable.
6	117	1	2012-13	0.67	--	The AA wrongly allowed consignment sale of Rs. 12.73 crore as the dealer had no title over the goods received on consignment basis for sale and the dealer could not make further consignment of such goods to his agent in other States against F forms resulting in under-assessment of tax of Rs. 0.67 crore, besides interest was also leviable.
7	318	13	2011-12 to 2013-14	2.33	7.00	The AAs allowed concessional rate of tax against C forms valuing Rs. 33.79 crore. On cross verification from issuing offices, C forms valuing Rs. 33.79 crore involving tax of Rs. 2.33 crore were found issued by non-existing purchasing dealers resulting in under-assessment of tax of Rs. 2.33 crore. Penalty of Rs. 7.00 crore was also leviable.
8	219	10	2011-12 to 2013-14	-	53.18	The AAs proved that no transactions had been made by these dealers valuing Rs. 103.49 crore and levied tax accordingly but failed to levy penalty of Rs. 53.18 crore for bogus claim of CST sale. On this being pointed out, the AA Sirsa imposed penalty of Rs.

						2.57 crore in three cases (May 2016).
	Total	127		17.37	103.27	

The assessing authorities were required to verify the genuineness of declaration forms from the authorities of other States /TINXSYS website before allowing benefit of concessional rate of tax. However, the assessing authorities had failed to verify the genuineness of declaration Form 'C' and also on electronic form i.e. TINXSYS website which could be verified on real time basis. The department admitted the above observations and assured that the corrective action will be taken in these cases.

The department in its written reply stated as under:-

Audit pointed out that there are 127 numbers of dealers involved in above para but actually these are 135 dealers involved in it. The nature of irregularities pointed out in 104 dealers relating to 'C' Forms, in 27 dealer relating to 'F' forms, 3 dealers relating to 'E1' Form and 1 dealer relating to 'H' Form i.e. total 135 dealers. Further bifurcation of these 135 cases in sub-para is as under: -

Sub para No.	Sr. No. of dealers of this para	Type of central form involved	Pointed out by the Audit		Tax levied (Rs. in crore)	Penalty imposed (Rs. in crore)	Tax Recovered (Rs. in crore)	Penalty recovered (Rs. in crore)
			Tax (Rs. in crore)	Penalty (Rs. in crore)				
2.3.7(1)	1 to 82= 82 dealers	'C' Forms	11.04	33.11	5.79	13.62	2.89	1.67
2.3.7(2)	83 to 85 = 3 dealer	'E-1' Forms	0.11	0.32	0.09	--	0.09	--
2.3.7(3)	86 to 100 = 15 dealer	'F' Forms	1.13	3.39	1.12	2.01	0.79	1.02
2.3.7(4)	101 = 1 dealer	'H' Forms	0.16	0.48	--	--	--	--
2.3.7(5)	102 to 111 = 10 dealer	'F' Forms	1.93	5.79	0.96	2.88	0.001	--
2.3.7(6)	112 = 1 dealer	Relates to 'F'Forms Wrong exemption of consignment sale	0.67	--	8.71	--	--	--
2.3.7(7)	113 to 125 = 13 dealers	Relates to 'C' Forms Inter-state purchasing dealers of other states – non existence	2.33	7.00	3.52	2.10	--	--

2.3.7(8)	126 to 134 = 9 dealer	Penalty u/s 9(2) of CST Act r/w Section 38 of HVAt Act not imposed 'C' Forms'	-	53.18	--	12.09	--	--
	135 = 1 dealer	'F' Form						
			17.37	103.27	20.19 Cr.	32.70 Cr.	3.77 Cr.	2.69 Cr.

Note: - Audit pointed out in this para short levy of tax of 17.37 Crores whereas department levied tax of Rs. 20.19 Crores, reason of higher levy of tax is in sub para No. 2.3.7(6) where Audit pointed out Rs. 0.67 Crore of tax on a/c of consignment sale against 'F' Forms of Rs. 127296086/- whereas Revisional Authority levied tax to tune of Rs. 8.71 Crore on a/c of considering all inter-state sale of tune of Rs. 663458937/- at full rate of tax i.e. 13.125%.

It is pertinent to mention here that in case of dealers at Sr. No. 4, 11, 44, 50, 70, 71, 81 & 127 in respect of 'C' Forms, 2 assessment years are involved. Likewise in case of dealer mentioned at Sr. No. 83 in respect of E-1 Forms also 2 assessment years are involved.

'C' FORMS

Total No. of dealers involved 104

Out of 104 dealers involved in 'C' Forms. The action taken by department in brief is as under:-

Sr. No.	Action taken	Number of dealers
A	Cases in which all forms got verified and no corrective action was required	9
B (i)	Cases in which some forms got verified but some /all forms were found ingenuine and remedial action is complete	13
B(ii)	Tax & penalty imposed but recovery is partial	18
B(iii)	Tax was levied and recovered fully / partially / not recovered	10
B(iv)	Tax and penalty both imposed but no recovery made	27
B(v)	New forms submitted – Corrective action taken	1
C	Cases where no verification report has been received yet from the issuing states despite reminders	17
2.3.7(8)	Status of imposition of penalty on the firms	9 (Out of these in 5 cases penalty imposed whereas in 4 cases proceedings of penalty is not imposed in a/c of verification of other state firms)

	Proceedings initiated but no tax and penalty imposed (in view of various judgements)	1
Total		104

Table in detail reflecting Sr. No. of the case of CAG report of this para is as under:-

(A) Cases in which all forms got verified and no corrective action was required

No. of dealer	No. of cases	No. of 'C' forms	Sr. No. of firms in the reply / CAG book	Status
9	9	4	28	
		4	30(Remand case decided)	Dropped
		8	35	Dropped
		2	40	
		10	46	Dropped
		1	121	Dropped
		3	122	Dropped
		3	123	Dropped
		3	125	Dropped
		Total 35		

(B) Cases in which some forms got verified but some /all forms were found ingenuine and remedial action is complete

(i) Tax & penalty imposed as well as recovered

No. of firms	No. of cases	No. of 'C' forms		Tax amount		Penalty amount		Sr. No. of firms in the reply / CAG book	Status
		No. of forms got verified	No. of forms found ingenuine	Tax levied	Recovered	Penalty levied	Recovered		
12	12	--	2	169846/-	169846/-	509538/-	509538/-	5	Dropped
		--	4	794656/-	795000/-	2383969/-	2383625/-	6	Dropped
		4	3	3019783/-	3019783/-	9059349/-	9059349/-	7	Dropped
		--	3	528850/-	528850/-	1586550/-	1586550/-	8	Dropped
		--	5	256861/-	256861/-	770583/-	770616/-	17	Dropped
		--	2	64752/-	64752/-	194256/-	194256/-	19	Dropped
		--	1	20473/-	20473/-	61419/-	61419/-	34	Dropped
		--	2	54702/-	54702/-	82053/-	82053/-	49	Dropped
		--	7	18894/-	18894/-	49308/-	49308/-	51	Dropped

		--	8(11-12)	68356/-	68356/-	205071/-	205071/-	57	
		--	2	18587/-	18587/-	55762/-	55762/-	75	Dropped
		--	2	22996/-	22996/-	68988/-	68988/-	80	Dropped
		4	41	5038756/-	5039100/-	15026846/-	15026846/-		

(ii) Tax & penalty imposed but recovery is partial

No. of firms	No. of cases	No. of 'C' forms		Tax amount		Penalty amount		Sr. No. of firms in the reply / CAG book	Status
		No. of forms got verified	No. of forms found ingenuine	Tax levied	Recovered	Penalty levied	Recovered		
18	20	--	8	3687552/-	500000/-	11062655/-	--	3	
		5	4(12-13)	158775/-	158775/-	693606/-	--	4	
		12	5(11-12)	57650/-	57650/-	172950/-	--	4	
		--	1	1297058/-	1297058/-	3891175/-	--	10	
		--	3	175392/-	175392/-	315705/-	35078/-	15	
		--	10	4629379/-	4538000/-	16384881/-	--	16	
		--	2	186352/-	186352/-	559056/-	275098/-	18	
		--	13	756502/-	200000/-	2269506/-	--	20	
		--	3	399848/-	399848/-	1199544/-	600000/-	21	
		--	2	77454/-	77454/-	232362/-	--	47	
		--	2	303902/-	303902/-	911706/-	37562/-	54	
		--	1	7293689/-	100000/-	21881067/-	--	55	
		--	9(10-11)	223944/-	223944/-	671831/-	--	71	
		--	2	39291/-	39292/-	117873/-	--	72	
		--	9	421845/-	421845/-	1265536/-	262813/-	73	
		--	2	149403/-	149403/-	448210/-	17514/-	78	
		--	2	19974/-	19974/-	59922/-	20026/-	79	Dropped
		--	1(10-11) 2(11-12)	147835/- 24819/-	147835/- 24819/-	4443507/- 74640/-	-- --	81	
		--	1	231998/-	231998/-	695995/-	--	82	
		17	82	20282662/-	9253541/-	67351727/-	1248091/-		

(iii) Tax was levied and recovered fully / partially / not recovered

No. of firms	No. of cases	No. of 'C' forms		Tax amount		Sr. No. of firms in the reply / CAG book	Status
		No. of forms got verified	No. of forms found ingenuine	Tax levied	Recovered		
10	11		25	6221900/-	6221900/-	2	
			6	160452/-	160452/-	9	Dropped
			3 2	75902/-(10-11) 40008/- (11-12)	Adjusted 40008/-	11	Dropped
		7 4(Figures different)	--	397915/-	397915/-	36	Dropped
		7 4(Figures different)	--	315410/-	315410/-	37	Dropped
			3	200753/-	--	38	
			6	1231830/-	--	39	
			4	506029/-	--	56	Dropped
		--	1	25880166/-	--	113	
		--	1	3849155/-	--	115	
		22	56	38879520/-	7211587/-		

(iv) Tax and penalty both imposed but no recovery made

No. of firms	No. of cases	No. of 'C' forms		Tax amount		Penalty amount	Sr. No. of firms in the reply / CAG book	Status
		No. of forms got verified	No. of forms found ingenuine	Tax levied		Penalty levied		
28	29	--	22	1187196/-		7368875/-	12	
		--	3	482537/-		1447611/-	22	
		--	4	37669/-		113007/-	23	
		--	1	332863/-		998589/-	24	
		--	1	40022/-		120066/-	25	
		--	3	218126/-		654378/-	26	
		--	7	1079743/-	--	3821535/-	27	
		4	1	93880/-		960933/-	29	
		--	4	887759/-		2663276/-	33	
		--	1	216040/-		648120/-	42	
		--	1	823147/-	--	2469441/-	43	

	--	3	242698/-		728094/-	48	
	--	5(11-12) 1(12-13)	1519308/- 136570/-		4557924/- 409710/-	50	
	--	3	16573/-		49719/-	52	
	--	1	200828/-		602485/-	53	
	--	7	7455395/-		22366185/-	58	
	--	4	52361/-		157083/-	68	
	--	3	76328/-		228985/-	69	
	--	13	448344/-		1345032/-	70	
	--	10(11-12)	294980/-		884940/-	71	
	--	1	109777/-		329331/-	74	
	--	3	144421/-		433263/-	76	
	--	4	1570611/-		4711833/-	77	
	2	1	698383/-		2095149/-	114	
	2	1	2499659/-		11991086/-	116	
	--	1	774603/-		2323809/-	117	
	--	1	910930/-		2732790/-	118	
	--	1	617267/-		1851783/-	120	
	8	101	23168018/-	--	80422126/-		

(v) New forms submitted – Corrective action taken

No. of firms	No. of cases	No. of 'C' forms	Demand created	Sr. No. of firms in the reply / CAG book
1	1	1	Nil	13

(C) Cases where no verification report has been received yet from the issuing states despite reminders

No. of firms	No. of cases	No. of 'C' forms	Sr. No. of firms in the reply / CAG book	Status
17	18	3	14	Dropped
		4	31	
		1	32	
		2	40	
		2	41	
		5(10-11) 3(12-13)	44	
		2	45	
		2(13-14)	57	
		3	59	

		1	61	
		1	62	
		2	63	
		1	64	
		1	65	
		1	66	
		2	67	
		2	124	Dropped
		Total 38		

2.3.7(8) Status of imposition of penalty on the firms

No. of firms	No. of cases	Penalty imposed	Penalty recovered	Sr. No. of firms in the reply / CAG book	Status
9	10	8306085/-	--	126	
		7146693/- (12-13)	--	127	
		8204719/- (13-14)	--		
		9128394/-	--	128	
		8234331/-	--	129	
		79906842/-	--	130	
		--	--	131	
		--	--	132	
		--	--	133	
		--	--	134	
		120927064/-			

Proceedings initiated but no tax and penalty imposed (in view of various judgements)

No. of firms	No. of cases	Sr. No. of firms in the reply / CAG book	Status
1	1	119	Dropped

'F' FORMS

Total No. of dealers involved 27

Out of 27 dealers involved in 'F' Forms. The action taken by department in brief is as under: -

Sr. No.	Action taken	Number of dealers
A	Cases in which all forms got verified and no corrective action was required	10
B (i)	Cases in which some forms got verified but some all forms were found ingenuine/ all forms ingenuine and remedial action is complete.	2

B(ii)	Tax & penalty imposed but recovery is partial	2
B(iii)	Tax was levied and recovered fully / partially / not recovered	1
B(iv)	Tax and penalty both imposed but no recovery made	7
C	Cases where no verification report has been received yet from the issuing states despite reminders	4
D	Consignment sale wrongly allowed – corrective action taken	1
	Total	27

Table in detail reflecting Sr. No. of the case of CAG report of this para is as under: -

(A) Cases in which all forms got verified and no corrective action was required

No. of firms	No. of cases	No. of 'F' forms	Sr. No. of firms in the reply / CAG book	Status
10	10	3	91	Dropped
		8	97	Dropped
		1	105	Dropped
		4	106	Dropped
		4	107	Dropped
		4	108	Dropped
		3	109	Dropped
		3	110	Dropped
		3	111	Dropped
		6	135	
		Total 42		

(B) Cases in which some forms got verified but some all forms were found ingenuine/ all forms ingenuine and remedial action is complete.

(i) Tax & penalty imposed as well as recovered

No. of firms	No. of cases	No. of 'F' forms		Tax amount		Penalty amount		Sr. No. of firms in the reply / CAG book	Status
		No. of forms got verified	No. of forms found ingenuine	Tax levied	Recovered	Penalty levied	Recovered		
2	2	--	4	208744/-	208744/-	Penalty quashed by JETC	NA	92	Dropped
		--	3	3285188/-	3285188/-	10189095/-	10189095/-	98	Dropped
		--	7	3493932/-	3493932/-	10189095/-	10189095/-		

(ii) Tax & penalty imposed but recovery is partial

No. of firms	No. of cases	No. of 'F' forms		Tax amount		Penalty amount		Sr. No. of firms in the reply / CAG book
		No. of forms got verified	No. of forms found ingenuine	Tax levied	Recovered	Penalty levied	Recovered	
3	3	1(New)	1	74506/-	74506/-	223518/-	--	88
			4	1440082/-	100000/-	4320246/-	--	100
		--	1	4087388/-	100000/-	12255865/-	--	102
		1	6	4301976/-	274506/-	16799629/-	--	--

(iii) Tax was levied and recovered fully / partially

No. of firms	No. of cases	No. of 'F' forms		Tax amount		Sr. No. of firms in the reply / CAG book
		No. of forms got verified	No. of forms found ingenuine	Tax levied	Recovered	
1	1	--	3	4361768/-	4361768/-	99
		--	3	4361768/-	4361768/-	

(iv) Tax and penalty both imposed but no recovery made

No. of firms	No. of cases	No. of 'F' forms		Tax amount		Penalty amount		Sr. No. of firms in the reply / CAG book
		No. of forms got verified	No. of forms found ingenuine	Tax levied	Recovered	Penalty levied	Recovered	
6	6	--	6	597365/-	--	1792095/-	--	86
		--	4	237037/-	--	711112/-	--	89
		--	1	75075/-	--	225225/-	--	90
		--	9	889815/-	--	2669445/-	--	93
		--	1	3807675/-	--	11423025/-	--	103
		--	1	1699446/-	--	5098338/-	--	104
		--	22	7306413/-	--	21919240/-	--	

(C) Cases where no verification report has been received yet from the issuing states despite reminders

No. of firms	No. of cases	No. of 'F' forms	Sr. No. of firms in the reply / CAG book	Status
4	4	1	87	
		2	94	
		2	95	
		2	96	Dropped
		Total 7		

(D) Consignment sale wrongly allowed – corrective action taken

No. of firms	No. of cases	Demand created	Sr. No. of firms in the reply / CAG book
1	1	87078985/-	112

‘H’ FORMS

Total No. of dealers involved 1

Out of 1 dealer involved in ‘H’ Forms. The action taken by department in brief is as under: -

Sr. No.	Action taken	Number of dealers
A	Cases in which all forms got verified and no corrective action was required	1

In detail showing Sr. No. of the cases is as under: -

(A) Cases in which corrective action taken

No. of firms	No. of cases	No. of ‘H’ forms	Tax levied	Penalty imposed	Sr. No. of firms in the reply / CAG book	Status
1	1	2	Nil	Nil	101	Dropped

‘E1’ FORMS

Total No. of dealers involved 3

Out of 1 dealer involved in ‘H’ Forms. The action taken by department in brief is as under: -

Sr. No.	Action taken	Number of dealers
B(iv)	Tax and penalty both imposed but no recovery made	1
C	Cases where no verification report has been received yet from the issuing states despite reminders	1
C (iii)	Tax was levied and recovered fully / partially / not recovered	1

In detail showing Sr. No. of the cases is as under: -

B (iv) Tax and penalty both imposed but no recovery made

No. of firms	No. of cases	No. of ‘E1’ forms		Tax amount		Penalty amount		Sr. No. of firms in the reply / CAG book
		No. of forms got verified	No. of forms found ingenuine	Tax levied	Recovered	Penalty levied	Recovered	
1	1	--	5	7455395/-	--	22366185/-	--	85

(C) Cases where no verification report has been received yet from the issuing states despite reminders

No. of firms	No. of cases	No. of ‘E1’ forms	Sr. No. of firms in the reply / CAG book
1	1	4	84

C (iii) Tax was levied and recovered fully / partially / not recovered

No. of firms	No. of cases	No. of 'C' forms		Tax amount		Sr. No. of firms in the reply / CAG book
		No. of forms got verified	No. of forms found ingenuine	Tax levied	Recovered	
1	2		5	704739/- (10-11) 233170/- (11-12)	704739/- 233170/-	83

TOTAL DEALER = 127**2.3.7(1)- 82 Dealer****1. M/s Bharat & Company, Ambala, TIN 6541023493, A.Y. 2012-13****Para dropped in scrutiny meeting dated 27.05.2022****3. M/s Wim Plast Ltd., Ambala, TIN 6501042430, A.Y. 2012-13**

Assessment Year	Type of Form C/F/H/E1	Demand created in revision/Reassessment/remand				Demand Recovered along with GRN & Date			Status of Appeal			Any other legal proceedings undertaken e.g. FIR
		Order	TAX	PENALTY	TOTAL	TAX	PENALTY	TOTAL	JETC (A)	HTT	HIGH COURT	
2012-13	C FORM	Remanded order dated 28-02-2018	3687552	11062655	14750207	500000	0	500000 vide GRN 34259759 dated 23/03/2018	Rejected vide order dated 06-10-2020	Pending		No

In reply to the audit memo it is stated that the case was sent to DETC-cum-Revisional Authority for taking suo motu action. The Revisional Authority vide his order no.76 dated 14.10.16, remanded the case to the Assessing Authority.

The AA vide his order No. 1342A dated 28.2.18 levied tax against fake C forms for Rs 3687552/- and three times penalty of Rs. 11062655/-. Total additional demand has been created amounting Rs. 14810656/- under CST Act, 1956 was created. TDN and Challan /N4 for the recovery were issued to the dealer, who deposited Rs. 5,00,000/- vide GRN 34259759 dated 23/03/2018. Further, the dealer preferred appeal before Jt. ETC(Appeal), Ambala against the order of AA, who vide their order dated 06.10.2020, conveyed vide Endst. No. 1464, dated 02.02.2021 rejected the appeal of the dealer. Now the dealer has preferred appeal before the Hon'ble Tax Tribunal. Final outcome of the case will be communicated to the audit in due course of time.

4. M/s Hindustan Petroleum Co. Ltd., Ambala, TIN 6611010408, A.Y. 2011-12 & 2012-13, 2011-12

Assessment Year	Type of Form C/F/H/E1	Demand created in revision/Reassessment/remand				Demand Recovered along with GRN & Date			Status of Appeal			Any other legal proceedings undertaken e.g. FIR
		Order	TAX	PEN-ALTY	TOTAL	TAX	PEN-ALTY	TOTAL	JETC (A)	HTT	HIGH COURT	
2011-12	C FORM	Revision order dated 23-07-2019	57650	--	57650	57650	0	57650 GRN 58915764 dated 15.10.2019	Pending	No	No	No
		Penalty order dated 19-08-2021	--	172950	172950	--	--	--				

In reply to the audit para, it is submitted that the case of M/s Hindustan Petroleum Corporation holding TIN 06611010408 for the assessment year 2011-12 was originally assessed under section 15(3) vide Demand No. 1447 Dated 25.03.2015 by the Assessing authority. Necessary correspondence to the issuing authorities had constantly been made by issuing verification letter. Out of total 17 C forms amounting to Rs.3754850/-, 12 number of C forms amounting to Rs.3235852/- issued by Asstt. Excise & Taxation Commissioner, Ludhiana-1 have been verified vide memo No.819/S.F dated 15.07.2016. the details of verified 'C' forms is given as under:-

Dealers name to whom issued	Form No.	Amount
M/s Taneja Apex, Ludhiana	PB/AA/C 8253741	98450.00
M/s Surya Cast & Forge Pvt Ltd, Ludhiana	PB/AA/C 8231526	856979.00
M/s Ballkings, Ludhiana	PB/AA/C 8201936	37336.00
M/s Majestic Hotels Limited, Ludhiana	PB/AA/C 8359345	208010.00
Majestic Hotels Limited, Ludhiana	PB/AA/C 8215749	112890.00
M/s S.S Food Industries, Ludhiana	PB/AA/C 8251602	201186.00
M/s Anmol International, Ludhiana	PB/AA/C 8239462	179598.00
M/s Hero Enotech Limited, Focal Point, Phase III, Chandigarh Road, Ludhiana	PB/AA/C 8206594	478832.00
M/s Rajneesh Cast Alloys, Ludhiana	PB/AA/C 8235973	75536.00
M/s Deepak Fastners, Village Jaspalon, G.T. Road, Ludhiana	PB/AA/C 8212908	906193.00
M/s Dalpat Forge (India) E-287, Phase IVA, Focal Point Ludhiana	PB/AA/C 8256367	47207.00
M/s Ballkings, F-236-237, Phase IV (A) Focal Point Ludhiana	PB/AA/C 8201243	33635.00
	Total	3235852

However regarding rest of the 5 'C' forms amounting to Rs. 518998/- which have reportedly been unverified, the case was sent for taking suo moto action to the Revisional authority who vide their order dated 23.07.2019 conveyed Endst. No. 2708, dated 19.08.2019 created and additional demand of Rs. 57650/- against the dealer. TDN in form of VAT N4 of Rs. 57650/- stand issued on 20.08.2019 which was served on 04.10.2019 to the dealer. Now the dealer has deposited an amount of Rs.57650/- vide GRN 58915764 dated 15.10.2019. Proceedings for penal action were initiated under section 38 of HVAT Act, 2003. Further, the Assessing Authority imposes a penalty of Rs. 172950/- (57650 x 3) against the dealer vide order dated 19.08.2021. Now, the dealer has preferred an appeal before JETC(A), Ambala, against this order, which is still pending.

2012-13

Assess ment Year	Type of Form C/F/H/ E1	Demand created in revision/Reassessment/remand				Demand Recovered along with GRN & Date			Status of Appeal			Any other legal procee dings undert aken e.g. FIR
		Order	TAX	PENAL TY	TOTAL	TAX	PENAL TY	TOTAL	JETC (A)	HTT	HIGH COUR T	
2012-13	C FORM	Remand case order dated 17- 01-2020	158775	--	158775	158775 GRN No. 6877150 0 dated 28-10-20	0	158775	Pendin g	--	No	No
		Penalty order dated 19- 08-2021	--	693606	693606	--	--	--				

In reply to the audit para, it is submitted that the case of M/s Hindustan Petroleum Corporation holding Tin 06611010408 for the assessment year 2012-13 was assessed as section 15(3) vide Demand No. 1439 Dated 28.03.2016 by the Assessing authority. Necessary correspondence to the issuing authorities had constantly been made by issuing verification letter. Out of total 9 forms 5 forms amounting to Rs.217880151/- issued by Asstt. Excise & Taxation Commissioner, Chandigarh have were verified vide memo No.3275 dated 18.11.2016 No.3470 dt.13.12.2016. Details of which are given as under:-

Dealers name to whom issued	Form No.	Amount
Oberoi Motors	01CC508867	38130739
-do-	01CC508868	36905979
Manimajra Service Centre	01CC407364	45023244
-do-	01CC407365	45594284
Modern Automobile	01CC575545	52225905
	Total	217880151

However regarding rest of the 4 C forms amounting to Rs. 1761536/-, Taxation Inspectors were deputed to verify the genuineness of the C forms. Asstt. Excise & Taxation Commissioner, Jalandhar-1 Punjab vide letter No.2309 dated 2.8.2017 informed this office that following C forms were not issued by their office.

Dealers name to whom issued	Form No.	Amount
Shree Shiv Shakti Bakers Pvt Ltd	PB/AA/C 4125429	216594
Shree Shiv Shakti Bakers Pvt Ltd	PB/AA/C 4125430	1463041
Blue Palm Hotel Pvt Ltd	PB/AA/C 2962111	30802
	Total	1710437

Further Asstt. Commissioner State Tax, Ludhiana-2 vide letter No. 1219 Dated 3.8.2017 informed that following C form has not been issued by their office

Dealers name to whom issued	Form No.	Amount
M/s Hotel Snehmohan Regency	PB/AA/C 0655811	51009

The case was sent for taking suo motu action to the Revisional Authority, Ambala. Meanwhile the dealer preferred appeal before the Appellate Authority who vide their order dated 25.01.2018 conveyed vide endorsement No. 525/ Reader dated 31.05.2018 remanded the case to the Assessing Authority During the remand proceedings the issue regarding non-verification of total four C-form amounting to Rs.1761536/- was taken by the Assessing Authority and remand case was assessed by the Assessing Authority vide his order 1871-B dated 17.01.2020 and created an additional demand of Rs.158775/- against the firm on account of unverified C forms. TDN in the form VAT N-4 stands issued for Rs.158775/- on dated 17.01.2020 and served upon the dealer on 28.09.2020. Now the dealer has deposited amounting to Rs.158775/- vide GRN 68771500 dated 28.10.2020. Proceedings for penal action have been initiated under section 38 of HVAT Act, 2003. The Assessing Authority imposed a penalty of Rs. 693606/- (231202 x 3) against the dealer, vide order dated 19.08.2021. Now, the dealer has preferred an appeal before JETC(A), Ambala, against this order and is still pending. Final outcome of the case will be communicated to the audit in due course of time.

5. **M/s Bharat Petroleum Co. Ltd., Ambala, TIN 6751000534, A.Y. 2011-12**
6. **M/s Metafeb Engineers (I) Pvt. Ltd., Faridabad (South), TIN 6931302493, A.Y. 2010-11**
7. **M/s Exxon Mobiles & Lubricants Pvt. Ltd., Faridabad (West), TIN 6041313507, A.Y. 2011-12**
8. **M/s Action Construction Equipment Ltd., Faridabad (West), TIN 6851313013, A.Y. 2010-11**

9. **M/s Super Sanitary Sales, Faridabad (North), TIN 6911303765, A.Y. 2012-13 Cases from Sr. No. 5 to 9 were dropped in Scrutiny meeting dated 27.05.2022.**

The Committee has desired as under:

- (i) the cases pending in appeal be concluded in a time bound manner;**
- (ii) verification of declaration forms be expedited in consultation with the PAG office;**
- (iii) the State interest in the cases pending before the Tribunal or Hon'ble High Court/Supreme Court be protected meticulously under intimation of the Committee; and**
- (iv) sincere and pragmatic efforts be made to effect the recovery to augment the State revenue.**

The action taken report in the above matters be submitted to the Committee for its consideration.

[3] 2.3.8 Non adherence to provisions of exemptions and concessions

2.3.8.1 Misuse of form VAT D-1

Section 7 (3) of the HVAT Act provides that where taxable goods are sold by one dealer to another dealer, tax is leviable at a lower rate (four *per cent*) if the purchasing dealer furnishes a declaration in form VAT-D1 certifying that the goods are meant for use for the purpose specified therein. Further, as per Section 7 (5) of the HVAT Act, if an authorised dealer after purchasing any goods fails to make use of the goods for the specified purpose, the AA may impose upon him, by way of penalty, a sum not exceeding one and a half times of the tax which would have been levied additionally. Further, the department issued instructions in March 2013 that works contractors who have not opted for lump sum tax are not entitled to purchase the goods against form VAT D-1.

Scrutiny of records of nine DETC (ST)²⁰ offices revealed that 18 dealers had purchased goods against declaration in form VAT D-1 valuing Rs. 1,131.88 crore. Out of these, 11 were regular works contractors who had not opted for lump sum scheme, purchased goods valuing Rs. 31.92 crore and seven dealers who had purchased goods valuing Rs. 1,099.96 crore against forms VAT D-1 failed to use these goods for the purposes for which these goods were purchased. Thus, these dealers who misused forms VAT D-1 were liable to pay additional tax and penalty. The AAs while finalising assessment between March 2013 and March 2016 levied penalty of Rs. 0.67 crore in two cases but in other cases the AAs failed to levy additional tax of Rs. 101.00 crore and penalty of Rs. 151.00 crore for misuse of forms VAT D-1. This resulted in under-assessment of additional tax and penalty of Rs. 252.00 crore.

The Department admitted the audit observations to the extent that penalty was leviable but levy of additional tax had not been admitted. Reply of the department was not tenable as the differential tax and penalty both were leviable under aforesaid provision of the Act.

The department in its written reply stated as under:-

As per observation of the audit, additional tax and penalty u/s 7(5) of the HVAT Act 2003 is leviable for misuse of form VAT D-1. The audit has pointed out non levy of an amount of Rs. 251.57 Cr on account of additional tax of Rs. 100.89 Cr. and penalty of Rs. 151.35 Cr in 23 cases pertaining to 18 dealers (7 dealer and 11 contractors) as tabulated below:

	No. of dealer	No. of cases	Additional tax leviable In Cr.	Penalty leviable In Cr.	Penalty Levied	Penalty short levied	Total amount In Cr.
Dealers (A)	7	11	98.04	147.07	0	147.07	245.11
Contractors (B)	11	12	2.85	4.28	0.67	3.61	6.46
Total	18	23	100.89	151.35	0.67	150.68	251.57

(A) District wise list of dealers (A) and contractors (B) Dealers

Sr. No.	District	No. of dealer	No. of cases	Additional tax Leviable	Penalty leviable	Total
1.	Bhiwani	1	2	1365726	2048589	3414315
2.	Faridabad (N)	1	3	1306719	1960079	3266798
3.	Gurugram (W)	1	1	1094319	1641479	2735798
4.	Rewari	1	2	64123876	96185814	160309690
5.	Rohtak	2	2	912392732	1368589098	2280981830
6.	Sirsa	1	1	169146	253719	422865
	Total	7	11	980452518	1470678777	2451131295

(B) Contractors

Sr. No.	District	No. of dealer	No. of cases	Additional tax Leviable	Penalty leviable	Penalty levied	Tax & Penalty Short levied	Total
1.	Bhiwani	1	1	5037674	7556511	0	7556511	12594185
2.	Jagadhari	1	1	282953	424430	0	424430	707383
3.	Kurukshetra	3	3	5131025	7696536	0	7696536	12827561
4.	Panchkula	4	4	6889975	10334963	4638644	5696319	12586294
5.	Rohtak	1	2	11117220	16675905	2100000	14575905	25693125
6.	Sirsa	1	1	26819	40228	0	40228	67047
	Total	11	12	28485716	42728573	6738644	35989929	64475645

Out of total 18 paras involving 23 cases, 15 cases are not admitted, 4 cases are partially admitted and 4 cases are admitted. After scrutiny meeting held on 27.05.2022, 15 cases not admitted, 3 cases partially admitted and 1 case in admitted paras are dropped by Hon'ble Committee.

In this regard, it would be pertinent to reproduce the provisions of section 7(5) Section 7 , Sub-Section-5

If an authorised dealer after purchasing any goods for any of the purposes specified in clause(a), clause(b) or clause(c) of sub-section(4) fails, without reasonable excuse, to make use of the goods for any such purpose, the assessing authority may, after giving him a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one-and-a-half times the tax which would have been levied additionally under clause(a) of sub-section(1), if the sale made to him had been a sale falling within that clause: Provided that no penalty shall be imposed where an authorised dealer voluntarily pays the tax which would have been levied additionally, as referred to in the foregoing provision, with the return for the period when he failed to make use of goods purchased for the specified purposes.

It is amply clear from the provision of the HVAT Act that assessing authority may impose penalty not exceeding one and a half times tax which have been levied additionally. There is no mention of levy of additional tax in such cases. Hence levy of additional tax pointed out by audit is not admitted. It is worthwhile to mention here that Hon'ble Haryana Tax Tribunal in case of M/s Inderpal & Company, Ambala Vs. State of Haryana, in STA No. 397/2018-19 held that "We have carefully considered the matter. Admittedly, tax on purchases made by the assessee had to be charged by the selling dealers. If the selling dealer sold the goods to the assessee-purchaser at concessional tax rate, tax at differential rate cannot be levied on the assessee-purchaser under any provision of HVAT Act, because tax on the goods in question is not leviable at the stage of purchase, admittedly, the tax is leviable at the stage of sale."

Further it is also pertinent to point out that a discretion has been given to the Assessing Authority to decide the quantum of penalty to be levied on the Assessee purchaser. No minimum penalty has been prescribed in the provision of section 7(5) of the HVAT Act, whereas only upper limit of penalty to be levied has been prescribed in the provision.

In view of the above provision of the Act & order of Hon'ble HTT, the latest status of pending and settled paras after scrutiny meeting held on 27.05.2022, falling against the para No. 2.3.8.1 is given as under:-

Latest status of Paras	Cases	Total tax penalty as per audit objection	Total tax & penalty imposed	Recovery	Remarks
Partially admitted	1	67047	40229	0	Para pertains to M/s Datterawal Construction Company, Sirsa, TIN 6842919775, A.Y. 2013-14. As additional tax is not leviable in this case and penal action had not been taken earlier, therefore para is partially admitted. However now penal action in this case as well has been completed by imposing penalty of Rs. 40229/- u/s 7(5), of HVAT Act 2003. Copy of order and TDN have been served. Efforts are being made to recover the outstanding demand/arrear.

Admitted	3	2283889068	2281153270	0	Though additional tax is not leviable u/s 7(5), still the competent authority levied additional tax in two cases. Similarly in these two cases penal action had also been taken. In one case i.e. M/s Ekta Industrial Products, Gurugram (West), TIN 06071923184, A.Y. 2012-13 the proceedings are under way for necessary action before the Revisional Authority. The case has been adjourned till the decision by the Hon'ble Punjab & Haryana High Court in case titled Excise & Taxation Commissioner, Haryana Vs M/s Light Graphics Pvt. Ltd. Faridabad vide VAT appeal No. 297 of 2018.
Paras Settled (After scrutiny meeting held on 27.05.2022)	19	231822268	1558970	1558970	Out of total 23 cases in the para, 19 cases have been dropped in scrutiny meeting held on 27.05.2022.
Total	23	2515778383	2282752469	1558970	

Para wise detailed replies are given as under:-

- 1. M/s D.K. Electrical, Bhiwani, TIN 6191108318, A.Y. 2011-12 & 2012-13.**
- 2. M/s Dhatarwal Construction Company, Bhiwani, TIN 6941110670, A.Y. 2012-13**
- 3. M/s PuriTyre and Tube Centre, Faridabad (North), TIN 6861318876, A.Y. 2010-11, 2011-12 and 2012-13**
(Cases at Sr. No. 1 to 3 were dropped in scrutiny meeting held on 27.05.2022)
- 4. M/s Ekta Industrial Products, Gurugram (West), TIN 6071923184, A.Y. 2012-13**

The para is admitted. The dealer is a manufacturer/ trader of auto parts. The assessment order for the year 2012-13 was passed by the Assessing Authority on 26.08.2014. and served on 19.09.2014 under deemed assessment U/s 15(1) of HVAT Act. 2003. After objection raised by Audit party, the Assessing Authority sent the file in revision vide End. No. 06/dt. 01.06.20. The Revisional Authority issued notice U/s 34 of HVAT 2003 to the dealer for 11.08.2020 who submitted reply that in view of Hon'ble Haryana Tax Tribunal at Chandigarh decision in case of M/s Light Graphics Pvt. Ltd Faridabad that Revisional Authority has no power to revise the assessment order passed under deemed assessment U/s 15(1) of HVAT Act. 2003. The Department has now filed an VAT Appeal (No. 297 of 2018) before the Hon'ble Punjab & Haryana High Court at Chandigarh titled as Excise & Taxation Commissioner, Haryana Vs M/s Light Graphics Pvt Ltd Faridabad & Others. The case is still pending before Hon'ble Punjab & Haryana High Court at Chandigarh and the next date is fixed for 18.07.2022. The final outcome of the case will be communicated in due course

after decision of the Hon'ble Punjab & Haryana High Court at Chandigarh in the said VAT appeal.

5. **M/s Bharat Construction Co., Jagadhri, TIN 6451616164, A.Y. 2010-11.**
6. **M/s Garg Construction Co., Kurukshetra, TIN 6222315709, A.Y. 2012-13.**
7. **M/s Arjun Build Tech Pvt. Ltd., Kurukshetra, TIN 6202317660, A.Y. 2012-13.**
8. **M/s Rohtas Kumar, Kurukshetra, TIN 6762316770, A.Y. 2012-13.**
9. **M/s RMS Construction, Panchkula, TIN 6432508284, A.Y. 2012-13.**
10. **M/s Bansal Builders, Panchkula, TIN 6212502973, A.Y. 2012-13.**
11. **M/s New India Contractor, Panchkula, TIN 6622502602, A.Y. 2012-13.**
12. **M/s Connoisseur Projects Consultant Pvt. Ltd., Panchkula, TIN 685206889, A.Y. 2010-11.**
13. **M/s Auto Fit Ltd., Rewari, TIN 6572702304, A.Y. 2011-12 and 2012-13 (Cases at Sr. No. 5 to 13 were dropped in scrutiny meeting held on 27.05.2022)**
14. **M/s Surya Vinayak Industries Ltd., Rohtak, TIN 6602821161, A.Y. 2010-11**

The firm M/s Surya Vinayak Industries, Rohtak bearing TIN 06602821161 was a registered dealer under HVAT Act and CST Act 1956 and stands closed. The original assessment for the year 2010-11 was made vide disposal no. 70 dated 31.03.2014 and a demand of Rs. 5104473/- (as Tax component only) under the HVAT Act and Rs. 24665217/- (as Interest component only) was created under the CST Act. The copy of order was served upon the dealer on 09.04.2016.

In reply of the audit para it is submitted that the case has been revised by the Joint Excise and Taxation Commissioner-cum. Revisional Authority, Rohtak (Range) vide order no. 12 dated 11/02/2020. In compliance of directions in the revised order the Assessing Authority levied interest of Rs. 520673952/- vide order dated 12.06.2020. Further, the Hon'ble Haryana Tax Tribunal in case of M/s Inderpal & Company, Ambala Vs. State of Haryana, STA No. 397/2018-19 held that "if the selling dealers sold the goods to the assessee-purchaser at concessional tax rate, tax at differential rate cannot be levied on the assessee-purchaser under any provision of the HVAT Act, because tax on the goods in question is not leviable at the stage of purchase, admittedly, the tax is leviable at the stage of sale".

The arrear outstanding against the defaulter has been declared as arrears under the Punjab Land Revenue Act, 1887 on dated 21.05.2015 and accordingly, Land measuring 33 Kanal 7 Marla situated at Naya Bans, Sampla Rohtak has been attached under Section 72 of the Punjab Land Revenue Act, 1887. The Company has been placed under liquidation by the Hon'ble High Court of Delhi and the claim of the Department against arrears of

Rs. 1336702393/- had been lodged before the Official Liquidator in prescribed performa vide no. 1237/TI/W-6 dated 10.08.2016 and no. 1236/TI(W-6) dated 10.08.2016. The case before the official liquidator is still pending.

Reminder letters to the Official Liquidator, Department of Company Affairs, 8th floor, LokNayakBhawan, Khan market, New Delhi has been sent vide this office memo No. 1781 dated 29/09/2017 for lodging of claim of Rs. 1336871759/- in Form No 66 under Rule 151 of the Companies Rules 1959, vide this office letter No. 3566/T.I. (W-6) dt. 27.02.2019 and second reminder vide this office letter No. 5131/ETO/Ward-6/Rohtakdt. 01.01.2020 and third reminder vide letter No. 5585/ETO/Ward-6/Rohtakdt. 03.02.2020. Again a reminder letter for dated 21.12.2020 has been sent to the liquidator. A new letter was sent to the liquidator vide letter no. 1038/ETO/W-6 dated 30.07.2021 for lodging of claim from Rs. 1336702393/- to Rs. 3197119651/- and further status of the claim asked vide this office memo No 3511/AA(W-6)/Rohtak dated 04.02.2022 but reply is still awaited.

Notice also issued to sureties to M/s Neo Hy Laminates pvt. Ltd. and Natural Aromatics Pvt. Ltd. on dated 01.12.2020 and reminder dated 14.07.2021 and 20.04.2022. It is also mention here that total land of the firm i.e.33 Kanal 07 Marla mortgaged/attached by Indian Overseas Bank (Branch Janpat), P.N.B. (I.B.B) BarahKhamba Road branch, Bank of India, Parliament Street Branch & Allahabad Bank, Wazirpur Branch under the SARFAESI Act.

In view of this para may kindly be dropped.

15. M/s KCC Buildcon Pvt. Ltd., Rohtak, TIN 6502822283, A.Y. 2011-12 and 2012-13. (Case at Sr. No. 15 was dropin scrutiny meeting held on 27.05.2022)

16. M/s Allied Perfumers, Rohtak, TIN 6592821991, A.Y. 2010-11

The firm M/s Allied Perfumers (P) Ltd., Rohtak bearing TIN 06592821991 was a registered dealer under HVAT Act and CST Act 1956 and stands closed. The original assessment for the year 2010-11 was made vide disposal no. 73 dated 31.03.2014 and a demand of Rs. 231608593/- (as Tax component only) under the HVAT Act and Rs. 120500004/- (as Tax component only) was created under the CST Act. The copy of order was served upon the dealer on 15.05.2014.

In reply of the audit para it is submitted that the case has been revised by the Joint Excise and Taxation Commissioner-cum. Revisional Authority, Rohtak (Range) vide order no. 13 dated 11.02.2020 by creating a demand of Rs. 979468390/- under the VAT Act. In compliance of directions in the revised order the Assessing Authority levied interest of Rs. 391787356/- vide order dated 12.06.2020. The arrear outstanding against the defaulter has been declared as arrears under the Punjab Land Revenue Act, 1887 on dated 29.09.2017. Land of the firm attached vide letter No 482 dated 11.06.2015 and re-attached vide letter No 66 dated 06.04.2021. Notice issued to sureties M/s Surya Vinayak Industries, Rohtak bearing TIN- 06602821161and M/s Surya Vinayak Industries, Rohtak bearing TIN-21789 dated 01.12.2020 but the firms have been found closed on spot visit. Letter No 530 dated 08.05.2019, 5529 dated 29.01.2020, 947/TI(W-06) dated 19.08.2020 and 221/TI(W-6) dated 13.04.2022 issued to The Executive Engineer, P.W.D (B&R), Rohtak for valuation of the property.

Letter No 83/TI/W-6 Rohtak dated 13.04.2018, 979/TI/W-6 Rohtak dated 06.08.2018, 3517/TI/T-6 dated 27.02.2019, No 602/TI (W-6) dated 10.05.2019 and 220/TI(W-6) dated 13.04.2022 also issued to The Tehsildar, Sampla to provide valuation report of the land. It is also mentioned here that an amount of Rs. 85 Crores against land mortgaged by Bank of Baroda Parliament Street-16, New Delhi. Therefore, this office is unable to auction the land/ Property of the firm and recover the Arrear.

Hence, in view of the above submission, the audit para may please be dropped.

17. M/s Datterawal Construction Company, Sirsa, TIN 6842919775, A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Datterawal Construction Co. holding Tin 06842919775 was a Contractor. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 879/dated 05.10.2015 creating demand Nil/- under HVAT Act. 2003 and under the CST Act. 1956.

Keeping in view the objection raised by audit the reassessment has been framed and a demand of Rs. 80459/- was created vide disposal No. 6A dated 24.01.2022. The firm stands closed and copy of order alongwith TDN was served upon the dealer on dated 01.05.2022. The demand became due on 01.06.2022 and proceeding of recovery started against the dealer by issuing recovery notice.

18. M/s Haryana Trading Co., Sirsa, TIN 6122901741, A.Y. 2012-13 (Case at Sr. No. 18 was drop in scrutiny meeting held on 27.05.2022)

The Committee has desired as under:

- (i) the cases pending in appeal be concluded in a time bound manner;
- (ii) verification of declaration forms be expedited in consultation with the PAG office;
- (iii) the State interest in the cases pending before the Tribunal or Hon'ble High Court/Supreme Court be protected meticulously under intimation of the Committee; and
- (iv) sincere and pragmatic efforts be made to effect the recovery to augment the State revenue.

The action taken report in the above matters be submitted to the Committee for its consideration.

[4] 2.3.8.3 Misuse of form VAT D-2

Under Rule 21 of HVAT Rules, a VAT dealer may purchase goods against form VAT D-2 (without payment of tax) for complying with the order for export of those goods out of India. Further, under section 7 (5) of HVAT Act, if any dealer fails to make use of goods

purchased for the specified purpose, the dealer will be liable to pay additional tax and penalty not exceeding one and a half times of the tax leviable on the sale/purchase of those goods.

Scrutiny of records of three DETC (ST)²¹ offices between March 2015 and December 2016 revealed that eight dealers purchased Paddy, Rice, Packing material and Utensils during 2011-12 to 2013-14 valuing Rs. 98.97 crore against forms VAT-D2 for export out of India but failed to export themselves and sold the said goods valuing Rs. 80.88 crore to the local dealers for further export against forms VAT-D2, and became liable for penal action. While finalising assessment between May 2013 and March 2016, DETC (ST) Rewari levied additional tax of Rs. 38.74 lakh but failed to levy penalty of Rs. 58.11 lakh. In the case of DETC (ST) Kaithal and Sonapat, the AAs allowed the deduction of export against forms VAT D-2 but failed to levy tax of Rs. 3.86 crore. In addition, penalty of Rs. 6.38 crore was also leviable. This resulted in non-levy of additional tax and penalty of Rs. 10.24 crore.

On this being pointed out, DETC (ST) Sonapat stated in August 2016 that in one case additional demand of tax of Rs. 0.15 crore had been created.

During exit conference, the Department admitted the audit observations and assured that action will be taken as per provision of the Act.

The department in its written reply stated as under:-

As per observation of the audit, additional tax and penalty u/s 7(5) of the HVAT Act 2003 is leviable for misuse of form VAT D-2. The audit has pointed out non levy of an amount of Rs. 10.24 Cr on account of additional tax of Rs. 3.86 Cr. and penalty of Rs.6.38 Cr in 9 cases pertaining to 8 dealers as tabulated below:-

District Wise	Dealers	Cases	Additional Tax Leviable	Penalty Leviable	Total
Kaithal	4	4	0.28	0.42	0.7
Rewari	1	1	0	0.58	0.58
Sonipat	3	4	3.58	5.38	8.96
Total	8	9	3.86	6.38	10.24

Since this para relates to non levy of additional tax and penalty u/s 7(5) of HVAT Act, 2003 for misuse of forms VAT D-2; prescribed under rule 21 of HVAT Rules, 2003, it would be pertinent to reproduce the provision of section 7(5)

Section 7 Sub-Section-5

If an authorised dealer after purchasing any goods for any of the purposes specified in clause(a), clause(b) or clause(c) of sub-section(4) fails, without reasonable excuse, to make use of the goods for any such purpose, the assessing authority may, after giving him a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one-and-a-half times the tax which would have been levied additionally under clause(a) of sub-section(1), if the sale made to him had been a sale falling within that clause: Provided that no penalty shall be imposed where an authorised dealer voluntarily pays the tax which would have been levied additionally, as referred to in the

foregoing provision, with the return for the period when he failed to make use of goods purchased for the specified purposes.

Penalty u/s 7(5) is attracted when the authorized dealers purchases goods for purpose specified in clause (a), (b) & (c) of section 7 (4) of HVAT Act, 2003 and fails to make use of goods purchased for such purposes. Thus, provision of section 7(5) is applicable in case of misuse of VAT D-1 and not misuse of Form VAT D-2. Further, provision of rule 17 of HVAT Rules, which applies mutatis mutandis to VAT D-2 are only concerned with procedure for issuance and upkeep of these declarations forms.

In these cases, the goods were not purchased for the purposes specified in clause (a), (b) and (c) of section 7(4) of HVAT Act, rather these were purchased in relation to purposes specified u/s 5 of the CST Act. Therefore, penal provision u/s 7(5) cannot be invoked.

Further, it is worth while to discuss normal trade practice of Rice Industry as 8 out of 9 cases relates to this trade. In the normal trade practice of the Rice Industry, the Rice Millers during processing of 1 Quintal of Basmati Paddy produce 65 Kg (approx) Rice, 7-8 KG Rice Bran & 18-20 Kg Rice husk. 65 Kg Rice procured from paddy contains approximately 50 Kg Wand Rice (i.e. full grain) and 15 Kg broken rice (i.e. Tibar, Dobar, Kinki & Mungra). The wand rice (Being superior quality of Rice) is mostly sold in the course of export on the higher rate while the remaining broken rice is sold either in the domestic market or in the course of Inter-State Trade or commerce at lower prices after charging applicable rate of tax under the HVAT Act/CST Act.

After obtaining purchase orders from Foreign Buyer for Export of Rice out of territory of India within the meaning of Section 5(1) of CST Act, 1956, the dealer purchases paddy from VAT dealer without payment of tax against Form VAT-D2 for the purpose of Export of Rice. Dealer export the exportable quality of Rice procured out of milling of paddy purchased against form VAT D2 and remaining inferior quality/broken Rice (i.e. Tibar, Dobar, Kinki & Mungra) is sold in the domestic market as the same is non-exportable (due to not meeting out the quality of Rice as specified in Foreign Buyers orders). The dealer sells this rice charging applicable VAT/CST and accordingly, discharges his tax liability.

Though penal action u/s 7(5) of the HVAT Act 2003 is not attracted for purchases made against Form VAT D-2. But still in some of the cases, Competent Authority levied tax and penalties.

In view of the above provision of the Act, the status of paras falling against the para No. 2.3.8.3 is given as under:-

Statement showing details of dealers in whose cases leviable additional tax and penalty u/s 7(5) was not levied for misuse of VAT D-2

Sr.	Name of Selling	A.Y	Value of goods	Additional tax	Penalty leviable	Total	Para admitted	action taken	Tax	Penalty	Remarks
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No.	Dealer/Tin		purchase d against D-2	leviable (Rs.)	(RS.)		partially admitted / not admitted	(if any) rectifica- -tion/ reasses- s-ment/ Revi- sion	levied	imposed	
1	2	4	5	6	7	8	9	10	11	12	13
1	M/s Gupta Rice & General Mill, Kaithal- 06362101 068	2012-13	17588900	879445	1319168	2198613	Not Admitted	-	0	0	The dealer has prior purchase order from Foreign Buyer for Export of Rice out of territory of India within the meaning of Section 5(1) of CST Act, 1956. The dealer purchased paddy from VAT dealer without payment of tax against Form VAT-D2 for the purpose of Export of Rice. Dealer exported the exportable quality of Rice procured out of milling of paddy purchased against form VAT D2 and remaining inferior quality/broken Rice (i.e. Tibar, Dobar, Kinki & Mungra) is sold in the domestic market as the same is non-exportable (due to not meeting out the quality of Rice as specified in Foreign Buyers orders). The dealer sold this rice charging applicable VAT/CST and accordingly,

											discharged the tax liability.
1A	M/s Gupta Rice & General Mill, Kaithal-06362101068	2012-13	9919910	297597	446396	743993	Not Admitted	-	0	0	-Do-
2	M/S R.K.RICE & GENERAL MILL-06502106132	2011-12	51882301	379787	569681	949468	Not Admitted	-	0	0	-Do-
3	M/s LAXMI GRAINS Pvt. LTD., KAITHAL-06192104605	2012-13	8098125	404906	607359	1012265	Admitted	-	0	0	During the year 2012-13, the dealer has shown stock of paddy purchased against VAT D2 Form and carried the same stock as opening stock in the year 2013-14 in the trading account. The Assessing Authority has sent the case for the year 2013-14 to the Revisional Authority for action u/s 34 of the HVAT Act.
4	M/S ISHAAN - INTERNATIONAL, KAITHAL 06912100038	2012-13	16336890	816845	1225268	2042113	Not Admitted	-	0	0	Typing error in Annexure of closing stock in audited balance sheet. No purchase against Form VAT-D2 in A.Y. 2011-12, 2012-13 & 2013-14. No VAT-D2 issued to the dealer or purchase made in Assessment year 2009-10.

5	M/S REI AGRO LTD., REWARI-06642703575	2011-12	92240744	0	5811167	5811167	Not Admitted	-	0	0	Purchase tax levied in original assessment order. Penal action u/s 7(5) is not applicable as penalty is to be levied when the dealer fails to make use of goods for the purpose specified in sub section 4. However, in this case the goods were not purchased on the Authority of sub section 4 of section 7 of HVAT Act, 2003. The goods were procured in relation to the purpose specified in sub section 3 of section 5 of the CST Act, 1956.
6	M/S YUVRAJ AGRO FOODS P. LTD., SONEPAT - 06913013972	2012-13	629735275	30000000	45000000	75000000	Not Admitted	-	0	0	The assessing authority vide order dated 31.03.2021 passed a well reasoned order vacating the penalty notice u/s 7(5)
7	M/S CHINTPU RNI FOODS P. LTD., SONEPAT - 06983016989	2011-12	41584374	2033980	3050970	5084950	Admitted	Revision	2033981	3050972	The firm is lying closed since 2016-17 and not migrated in GST. The property of the firm already attached u/s 72 of Punjab Land Revenue Act, 1887 vide collector-cum-Dy. ETC (ST), Sonapat order dated 02.09.2020 and recovery

											certificate No. 10339/ETO/RK W-10, dated 10.08.2020 has been send to collector-cum-Dy. Commissioner, District South Delhi, MB Road, Saket. Therefore, arrear for the year 2011-12 & 2012-13 can not be recovered in normal course, hence, above said arrear declared Under Punjab Land Revenue Act, 1887 on dated 22.04.2022 and in this regard a letter has been written to Tehsildar, Gohana on dated 27.04.2022. Efforts are been made to recover the amount from the sureties and fresh notice issued dated on 29.04.2022.
8	M/S CHINTPU RNI FOODS P. LTD., SONEPAT - 06983016 989	2012-13	66988448	2803581	4205372	7008953	Admitted	Revision	2803602	4205403	The firm is lying closed since 2016-17 and not migrated in GST. The property of the firm already attached u/s 72 of Punjab Land Revenue Act, 1887 vide collector-cum-Dy. ETC (ST), Sonepat order dated 02.09.2020 and recovery certificate No. 10339/ETO/RK W-10, dated 10.08.2020 has

											been send to collector-cum-Dy. Commissioner, District South Delhi, MB Road, Saket. Therefore, arrear for the year 2011-12 & 2012-13 can not be recovered in normal course, hence, above said arrear declared Under Punjab Land Revenue Act, 1887 on dated 22.04.2022 and in this regard a letter has been written to Tehsildar, Gohana on dated 27.04.2022. Efforts are been made to recover the amount from the sureties and fresh notice issued dated on 29.04.2022.
9	M/S SHRI IMPEX, SONEPAT - 06333017 201	2013-14	55293567	961032	1601720	2242408	Admitted	Re-assessment	964956	1447434	The dealer preferred by Appeal JETC (A) which is dismissed, the arrear has been declared under Punjab Land Revenue Act, 1887 dated 18.08.2017. Notice for recovery has been issued to the dealer as well as sureties on dated 29.04.2022.
	Total		989668534	38577173	63837101	102414274			5802539	8703809	

**Out of total 8 paras involving 9 cases, 5 cases are not admitted,
4 cases are admitted.**

Paras	Cases	Total tax penalty as per audit objection	Total tax & penalty imposed	Recovery	Pending Recovery	Remarks
Not Admitted	5	86745384	0	0	0	As additional tax is not leviable in these cases and no penal action is required to be taken. Since there is no violation of section 7(4) of HVAT Act, 2003.
Admitted	4	15668890	14506348	0	14506348	Though additional tax is not leviable u/s 7(5), still the competent authority levied additional tax in three cases. Similarly in these three cases penal action had also been taken (Though penal action was not required). In one case the proceedings are under way for necessary action.
Total	9	102414274	14506348	0	14506348	

Para wise detailed replies are given as under:-

TOTAL DEALER = 8 Cases = 9

3. M/s Luxmi Grains Pvt. Ltd., Kaithal, TIN 6192104605, A.Y. 2012-13

The para is admitted. In reply to Audit Para, it is stated that during the assessment year 2012-13, the dealer company has shown opening stock of paddy worth Rs. 8098125 and the same amount was shown as closing stock.

The dealer made export sales during previous year 2011-12 amounting to Rs. 104295400 u/s 5(1) of CST Act, 1956 which means that dealer is direct exporter and having foreign buyer purchase order in his hand.

During the year under dispute, the dealer shown opening stock/closing stock of paddy valuing Rs. 8098125 means that dealer even not milled the paddy and reason for non milling can be explained only by the dealer for which notices were already issued for 16.07.2021 & 17.12.2021

The dealer has been asked to explain the manner in which the said closing stock of paddy was disposed off later on, whether it was milled and rice exported or not.

Due to closure of firm since December 2015 the notices could not be served. Now efforts are being made to trace out the new address of Directors of the Firm. Final outcome will be informed after finalization of matter.

5. M/s REI Agro Ltd., Rewari, TIN 6642703575, A.Y. 2011-12

The para is not admitted. In response to the audit reply, it is intimated that the, the original assessment for the year 2011-12 was framed by the then DETC-Cum-Assessing Authority, vide order No. 1/2011-12, dated 13.05.2013 by creating an demand of Rs. 3246501 and Rs. 248800 under HVAT and CST Act respectively and tax @4.20% on purchases of Paddy (used in local) amounting to Rs. 92240744 against VAT D-2 Form was also imposed for Rs.3874111 and interest for Rs. 906658 was also levied on account of short payment of tax. It is pertinent to mention here that as per audit objection regarding levy of penalty

under section 7 (5) of HVAT Act, 2003 , it is submitted that the said section deals with Vat D-1 Form instead of Vat D-2 Form and section 6 of HVAT Act deals with the VAT D-2 Form under which no penal provision is there. Both the sections are reproduce here:-

Section - 7 (5) "If an authorised dealer after purchasing any goods for any of the purposes specified in clause (a), clause (b) or clause (c) of sub-section (4) fails, without reasonable excuse, to make use of the goods for any such purpose, the assessing authority may, after giving him a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one-and-a-half times the tax which would have been levied additionally under clause (a) of sub-section (1), if the sale made to him had been a sale falling within that clause:"

Section - 7 (4) "The goods sold to an authorised dealer referred to in sub-section (2) - (a) are goods of the class or classes specified in the certificate of registration of the authorised dealer purchasing the goods as being intended, subject to any rules made by the State Government in this behalf, for use by him –

- (i) in the manufacture of goods for sale;*
- (ii) in the telecommunications network;*
- (iii) in mining; or (iv) in the generation or distribution of electricity or any other form of power;*
- (b) are goods of the class or classes specified in the certificate of registration of the authorised dealer who is covered under the notification issued under the second proviso to clause (b) of sub-section (2), purchasing the goods as being intended for use by him for the purposes specified in the said notification;*
- (c) are containers or other materials used for the packing of any goods or classes of goods specified in the certificate of registration referred to in clause (a) or clause (b)."*

Section 6 (2) : The deductions mentioned in sub-section (1) of section 6 shall be admissible on furnishing to the assessing authority in such circumstances, such documents or such proof, in such manner as may be prescribed.

Keeping in view of the above submission and facts of the original assessment order does not attract penal provision of section 7(5) and same is attracted with provision of clause (a), (b) and (c) of section 7(4) is violated and section 7(4) pertains to misuse of VAT D-I. Therefore no penal provision are needed to be taken under section 7(5) of HVAT Act. Further, it is reiterated that tax and interest on purchase of Paddy (used in local) amounting to Rs.92240744 against VAT D-2 Form was also imposed for Rs. 3874111 and interest for Rs. 906658 was levied on account of short payment of tax by the then Dy. ETC (ST)-cum- Assessing Authority vide order No. 01/2011-12 dated 30.05.2013.

The dealer has approached BIFR (Board of Industrial & Financial Reconstruction) vide case No. 85 of 2015. The matter is pending under section

9 of Insolvency and Bankruptcy Code 2016 vide company petition No. 17 of 2016 under National Company Law Tribunal. Moreover, the revised claim for Rs. 1709121578 has also been lodged before liquidator vide this office memo no. 3115 dated 15.03.2021. The para may please be dropped.

6. M/s Yuvraj Agro Foods Pvt. Ltd., Sonapat, TIN 6913013972, A.Y. 2012-13

In reply to above audit para, it is submitted that the dealer M/s Yuv Raj Agro Foods P.Ltd. was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06913013972. The dealer deals in trading/ manufacturing of Rice Sheller. The dealer is cancelled w.e.f. 15.6.2019. The dealer stands migrated under the GST Law with GSTIN 06AACCN5302P1ZD. The case of M/s Yuv Raj Agro Foods the assessment year 2012-13 was assessed under section 15(3) vide disposal No. 708 dated 29.01.2016 and demand created Rs. 5495689/- under CST Act. Aggrieved with the original order of Assessing Authority the dealer filed Appeal before JETC, Rohtak. The case was remanded back by the JETC(A) vide order dated 27.9.2017. The dealer has failed to submit a relevant documents, hence the remand case was decided vide order dated 30.09.2019 and created demand Rs. 5495689/- .

The objection raised by the audit party is that the dealer had no export orders in hand from foreign buyers and he purchased the Paddy against form VAT-D 2, and used in trading of Rice to exporters against form VAT-D2 and H forms. Accordingly, the dealer was liable for penal action u/s 7(5) of HVAT Act, 2003. Hence, non-levy of tax and penalty u/s 7(5) resulted in under assessment of tax of Rs. 75000000.

On the basis of objection raised by the Audit party, the Assessing Authority issued a Notice for penal Action u/s 7(5) of HVAT Act readwith Section 41 of HVAT Act 2003 vide memo. No. 17857 dt 29.12.2020. The then Assessing Authority vide his order dated 30.03.2021 has passed a well reasoned order while taking into consideration all facts, circumstances and provisions of HVAT Act, 2003. The Assessing Authority observed that the penalty is to be levied when the dealer fails to make use of goods for the purpose specified in sub section 4. However, in this case the goods were not purchased on the Authority of sub section 4 of section 7 of HVAT Act. The goods were procured in relation to the purpose specified in sub section 3 of section 5 of CST Act and not HVAT Act. The same has been duly mentioned in table mentioned in sub rule 1 Rule 25 entry number E. Therefore sub section 5 of section 7 cannot be invoked. While passing this order the Assessing Authority was fairly convinced that there is no merit in the objection raised by the audit for taking penal action under 7(5) of HVAT Act.

In this case the goods which were procured have been disposed of against VAT D2 forms and H forms. In the order AA has mentioned that ,“had the dealer made purchases by paying tax the same would have been admissible as input tax credit and he would have been entitled for refund under provisions of HVAT Act, 2003 as he had made zero rated sales (Indirect export).” The then Assessing Authority has mentioned in his well reasoned order that there is no

loss of revenue and therefore no penal action under section 7(5) is desired to be taken against the dealer in this case.

It is pertinent to mention here that provisions with respect to provisions of Rule 17 are applicable only with regard to procedure of issuance and up keeping of VAT D-2 forms and nothing further. There is no penal provision in the said Rule.

The dealer has preferred an appeal before the Worthy Jt. Excise & Taxation Commissioner (Appeal), Rohtak dated 30.11.2021 against the remand order passed by the Assessing Authority vide order dated 30.09.2019. The date of hearing has not yet been fixed.

Therefore, in view of the above facts, circumstances and observations, the audit objection may please be dropped.

7. M/s Chintpurni Food Pvt. Ltd., Sonapat, TIN 6983016989, A.Y. 2011-12& 2012-13

The audit party issued the common audit memo against the A.Y 2011-12 and 2012-13.

In view of audit objection, Year wise detail of same is given below.

ASSESSMENT YEAR 2011-12

It is submitted that original assessment was framed vide disposal no 885 dated 16.03.2015 wherein Excess of Rs. 383250 under VAT Act and nil demand under CST Act. On the basis of audit objection case has been sent to Revisional Authority for Suo Moto action on 18.03.2017. The Revisional Authority vide disposal no. 02 dated: 10.03.2021 decided the case for A.Y 2011-12 and tax on purchase of paddy has been imposed of amount Rs. 2033981/- and tax on building has been imposed of amount Rs. 2048457/-. As per direction of Revisional Authority interest worth Rs. 2048457/- & penalty of worth Rs. 3050972/- imposed vide disposal no. 1B dated 19.07.2021.

ASSESSMENT YEAR 2012-13

It is submitted that original assessment was framed vide disposal no 468 dated 30.03.2016 wherein demand of Rs. nil under VAT Act and demand of Rs. 38363 under CST Act has been created. On the basis of audit objection case has been sent to Revisional Authority for Suo Motu action on 03.08.2017. The Revisional Authority vide disposal no. 03 dated: 10.03.2021 decided the case for A.Y 2012-13 and tax on purchase of paddy has been imposed of amount Rs. 2803602/- As per direction of Revisional Authority penalty of worth Rs. 4205403/- imposed vide disposal no. 1 C dated 19.07.2021

The arrears of Rs.16190872/- was created on dated 10.03.2021 and 19.07.2021 by the Revisional Authority and Assessing Authority for the year 2011-12 and 2012-13. The firm is lying closed since.2016-17 and not migrated in GST. The property of the firm already attached under section 72 of the Punjab Land Revenue Act, 1887 vide Collector-cum-ETC (ST), Sonapat vide order dt. 02.09.2020 and recovery certificate no. 10339/ETO/RK/W-10 dt. 10.08.2020 has been sent to the Collector-cum-Dy. Commissioner Distt. South Delhi, MB Road, Saket. Therefore arrear for the year 2011-12 and 2012-13 can no be

recovered in normal course, hence above said arrears declared under Punjab Land Revenue Act, 1887 on dated 22.04.2022 and in this regard a letter has been written to Tehsildar, Gohana on 27.04.2022. Efforts are being made to recover the amount from the sureties and fresh notice issued on 29.04.2022.

8. M/s Shri Impex, Sonapat, TIN 6333017201, A.Y. 2013-14

The dealer M/s _ Shri Impex, was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06333017201. The dealer deals in trading of Utensils & Kitchen wares. The firm is closed in GST w.e.f 02/12/2019. The dealer stands migrated under the GST Act with GSTIN...06ABJFS3942B1ZC... The case of M/s _ Shri Impex for the assessment year _2013-14_ was assessed under Section 15(3) of the HVAT Act, 2003 vide Disposal No. 842 dt.15-03-2016 and as a result additional demand was created of Rs.36264/- against the dealer under the CST Act. The said demand was deposited by the dealer vide GRN 30238384 on dated 08/09/2017.

The audit has raised the objection that the dealer sold Utensils worth Rs.18380122=00 to exporter against VAT D2. Accordingly, the dealer became liable for penal action under section 7(5) of HVAT Act, 2003. Hence, non-levy of tax and penalty u/s 7(5) of HVAT act, 2003 resulted in under assessment of tax of Rs.1601718=00 ($18380122 \times 55293567/83279050 = 12203579=00 @5.25\%$ + one and half times penalty).

In reply to audit objection, it is submitted that para is admitted.

After audit objection, the reassessment in this case was framed by the then Assessing Authority vide disposal No.113B and order dated 01/08/2016 and a demand of Rs.2412390/- has been raised against the dealer under HVAT Act, 2003. The Reassessment order was served upon the dealer on 22/08/2016. The dealer had filed an appeal before the Jt. ETC (Appeal) Rohtak against the reassessment order and the appeal is dismissed by the Appellate Authority vide order dated 28/08/2019.

The arrear has been declared under Punjab Land Revenue Act, 1887 dated 18-08-2017. Notice has been issued for recovery to the surety for the arrear amount who submitted surety bond at the time of filing appeal before Jt.ETC (A). Notice for recovery has been issued to the dealer as well as surities on dated 29-04-2022.

The Committee has desired that sincere and pragmatic efforts be made to make the recovery under intimation of the Committee.

[5] 2.3.8.4 Non-levy of penalty under Section 10A of CST Act:

As per Section 8 (3) of CST Act, a registered dealer can purchase goods against declaration C form for resale, use in manufacturing/processing/ packing of goods for sale etc., but cannot purchase goods for self use i.e. for any purpose other than specified under the said Section. Further, Section 10 A of the Act provides for levy of penalty not exceeding one and a half times of the tax for non-use of the goods purchased for specified purpose.

Scrutiny of records of four22 DETC (ST) offices between June 2015 and May 2017 revealed that in eight cases the dealers had purchased Ready mix concrete (RMC),

Cement, Air conditioner and Furniture between October 2014 and March 2017 valuing Rs. 616.95 crore involving tax of Rs. 62.57 crore against forms C. These dealers were not entitled to purchase these goods against forms C as the said goods were not used in manufacturing activities. AA levied penalty of Rs. 14.50 crore in one case and failed to levy penalty of Rs. 79.35 crore in seven cases.

During exit conference, the Department admitted the audit observations and assured that action will be taken as per provision of the Act.

The department in its written reply stated as under:-

The audit under para 2.3.8.4 has observed that there are certain cases in which dealers purchased goods like ready mix concrete (RMC, cement, air conditioner and furniture) against 'C' forms and misused the 'C' forms as they are not entitled to purchase these goods against 'C' forms. Therefore, these dealers are liable for the penal action u/s 10A of the CST act, 1956. The amount involved in this para is 79.35 crore.

There are total 8 cases related to 5 dealers under this category pertaining to the Districts Ambala, Jhajjar, Panipat and Rewari.

Para is not admitted in three cases involving amount of Rs. 7.77 crore mentioned at sr. no. 1, 2 and 3. In cases at sr. no. 1 and 2 goods were purchased at full rate of tax and no 'C' form has been misused in these cases. Further, in one case i.e. M/s REI Agro Ltd., Rewari, The Assessing Authority had already imposed penalty of Rs. 145020161/- at the time of Assessment. However, the audit pointed out that the Assessing Authority imposed less penalty of Rs. 7.57 crore, which is not admitted as the assessing authority calculated penalty after deduction of 2% of tax which has been paid at the time of purchase of goods as provided u/s 10A of the CST Act whereas audit computed penalty on full rate of tax. The department has lodged its claim as the company is under liquidation in National Company Law Tribunal (NCLT).

In two cases for the year 2011-12 and 2012-13 of Indian synthetic rubber limited mentioned at sr. no. 3 and three cases for the year 2011-12, 2012-13 and 2013-14 of Indian Oil Corporation Limited mentioned at sr. no. 4, para is admitted and cases have been sent to the Revisional Authority. The total amount involved in these cases is Rs. 71.58 crore. Now these cases are pending before the Revisional Authority.

TOTAL DEALER = 5

1. **M/s Redical Scientific Equipment Pvt. Ltd., Ambala, TIN 6631045317, A.Y. 2012-13**
2. **M/s ADS Spirits Pvt. Ltd., Jhajjar, TIN 6831708105, A.Y. 2012-13**
Sr. No. 1 & 2 were dropped in scrutiny meeting dated 27.05.2022
3. **M/s Indian Synthetic Rubber Ltd., Panipat, TIN 6512621342, A.Y. 2011-12 & 2012-13**

2011-12

The dealer M/s Indian Synthetic Rubber Ltd. was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN-06512621342. The dealer deals in manufacturing of all kind of rubber. The dealer stands migrated under GST Law with GSTIN-06AACCI3980J1ZE and firm is working now. The case of M/s Indian Synthetic Rubber Ltd. for the assessment year 2011-12 & 2012-13 was assessed by the then ETO-cum-Assessing Authority Sh. K.J. Singh under section 15(1) of the HVAT Act, 2003 vide Disposal No. 411 & 326 dated 26.08.2013 & 22.08.2014 respectively.

The audit party has raised the objection that non levy of penalty under section 10A of CST Act, 1956 and benefit of ITC against invalid VAT C-4.

In reply to audit objection, it is submitted that para is admitted.

The case was put up for suo-moto revision vide letter no. 2392 dated 08.08.2017, before the then DETC(ST)-cum- Revisional Authority. As per record placed on the file the matter was listed before the Revisional Authority for decision. The Revisional Authority has adjourned the matter sine-die. Since the case has been assessed u/s 15(i) and the Hon'ble Haryana Tax Tribunal has ruled that the order u/s 15(i) is not even a formal order and it can not be revised. But the order of Hon'ble Haryana Tax Tribunal has been challenged before the Hon'ble Punjab & Haryana High Court and the matter is pending before the Hon'ble High Court.

So the case is kept in abeyance till the final order of the Hon'ble High Court.

2012-13

The dealer M/s Indian Synthetic Rubber Ltd. was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN-06512621342. The dealer deals in manufacturing of all kind of rubber. The dealer stands migrated under GST Law with GSTIN-06AACCI3980J1ZE and firm is working now. The case of M/s Indian Synthetic Rubber Ltd. for the assessment year 2011-12 & 2012-13 was assessed by the then ETO-cum-Assessing Authority Sh. K.J. Singh under section 15(1) of the HVAT Act, 2003 vide Disposal No. 411 & 326 dated 26.08.2013 & 22.08.2014 respectively.

The audit party has raised the objection that non levy of penalty under section 10A of CST Act, 1956 and benefit of ITC against invalid VAT C-4.

In reply to audit objection, it is submitted that para is admitted.

The case was put up for suo-moto revision vide letter no. 2392 dated 08.08.2017, before the then DETC(ST)-cum- Revisional Authority. As per record placed on the file the matter was listed before the Revisional Authority for decision. The Revisional Authority has adjourned the matter sine-die. Since the case has been assessed u/s 15(i) and the Hon'ble Haryana Tax Tribunal has ruled that the order u/s 15(i) is not even a formal order and it can not be revised. But the order of Hon'ble Haryana Tax Tribunal has been challenged before the Hon'ble Punjab & Haryana High Court and the matter is pending before the Hon'ble High Court.

So the case is kept in abeyance till the final order of the Hon'ble High Court.

4. M/s Indian Oil Co. Panipat, TIN 6832611272, A.Y. 2011-12 , 2012-13 & 2013-14

2011-12

In reply to audit para, it is intimated that the dealer has purchased Ready Mix Concrete (RMC, Cement, Air Conditioner & Furniture against form 'C' forms. The revision proceedings for the above said years on the issue raised vide audit para had already been initiated and the same is pending for final adjudication. Although the case for the said year is Lis-pendence as on date before the Revisiosnal Authority, Rewari. However, on merits it is submitted that M/s IOCL is a Central Govt. Organization and having its business as well as Research & Development wing (R & D) throughout the State of Haryana and the items like Air Conditioner, Cement and RMC etc. purchased by the M/s IOCL are exclusively meant for R & D Centre which can't be denied as a processing part of the Co. in any case. Thus, the items procured by the M/s IOCL on the strength of 'C' forms do fall within the ambit of relevant section 8 (3) of CST Act.

It is submitted that the proceeding u/s 34 of HVAT Act, had been initiated by the then DETC-cum-Revisional Authority, Sonipat vide ETC order No. 629/ST-6 dated 08.05.2020 and all the files were sent to Revisional Authority, Sonipat on dated 23.06.2020. Further, the cases were again transferred from Sonipat to Revisional Authority, Rewari vide ETC order No. 3209/ST-6 dated 22.10.2020 for examining the legality and propriety of the orders. Cases are fixed for 12.05.2022. Since, all files for the relevant years are lying with the O/o DETC (ST), Rewari, which are still pending for the order. This is for your intimation.

2012-13

In reply to audit para, it is intimated that the dealer has purchased Ready Mix Concrete (RMC, Cement, Air Conditioner & Furniture against form 'C' forms. The revision proceedings for the above said years on the issue raised vide audit para had already been initiated and the same is pending for final adjudication. Although the case for the said year is Lis-pendence as on date before the Revisiosnal Authority, Rewari. However, on merits it is submitted that M/s IOCL is a Central Govt. Organization and having its business as well as Research & Development wing (R & D) throughout the State of Haryana and the items like Air Conditioner, Cement and RMC etc. purchased by the M/s IOCL are exclusively meant for R & D Centre which can't be denied as a processing part of the Co. in any case. Thus, the items procured by the M/s IOCL on the strength of 'C' forms do fall within the ambit of relevant section 8 (3) of CST Act.

It is submitted that the proceeding u/s 34 of HVAT Act, had been initiated by the then DETC-cum-Revisional Authority, Sonipat vide ETC order No. 629/ST-6 dated 08.05.2020 and all the files were sent to Revisional Authority, Sonipat on dated 23.06.2020. Further, the cases were again transferred from Sonipat to Revisional Authority, Rewari vide ETC order No. 3209/ST-6 dated 22.10.2020 for examining the legality and propriety of the orders. Cases are fixed for 12.05.2022. Since, all files for the relevant years are lying with the O/o DETC (ST), Rewari, which are still pending for the order. This is for your intimation.

2013-14

In reply to audit para, it is intimated that the dealer has purchased Ready Mix Concrete (RMC, Cement, Air Conditioner & Furniture against form 'C' forms. The revision proceedings for the above said years on the issue raised vide audit para had already been initiated and the same is pending for final adjudication. Although the case for the said year is Lis-pendence as on date before the Revisional Authority, Rewari. However, on merits it is submitted that M/s IOCL is a Central Govt. Organization and having its business as well as Research & Development wing (R & D) throughout the State of Haryana and the items like Air Conditioner, Cement and RMC etc. purchased by the M/s IOCL are exclusively meant for R & D Centre which can't be denied as a processing part of the Co. in any case. Thus, the items procured by the M/s IOCL on the strength of 'C' forms do fall within the ambit of relevant section 8 (3) of CST Act.

It is submitted that the proceeding u/s 34 of HVAT Act, had been initiated by the then DETC-cum-Revisional Authority, Sonipat vide ETC order No. 629/ST-6 dated 08.05.2020 and all the files were sent to Revisional Authority, Sonipat on dated 23.06.2020. Further, the cases were again transferred from Sonipat to Revisional Authority, Rewari vide ETC order No. 3209/ST-6 dated 22.10.2020 for examining the legality and propriety of the orders. Cases are fixed for 12.05.2022. Since, all files for the relevant years are lying with the O/o DETC (ST), Rewari, which are still pending for the order. This is for your intimation.

5. M/s REI Agro Ltd., Rewari, TIN 6642703575, A.Y. 2012-13

In response to the audit reply, it is intimated that the dealer has purchased Building Material like Iron & Steel cement, grit etc which are not used in the manufacturing of the goods as the assessee is engaged in milling of rice. Hence, the dealer is liable for penalty under section 10 (A) of Central Sales Tax Act, 1956.

10A Imposition of penalty in lieu of prosecution- if any person purchasing goods is guilty of an offence under clause (b) or clause (c) or clause (d) of section 10, the authority who In granted to him or, as the case may be, is competent to grant to him a certificate of registration under this Act, may, after giving him a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one and a half times the tax which would have been levied under sub-section (2) of section 8 in respect of the sale to him of the goods, if the sale has been a sale falling within that sub-section.

The brief facts of the case are that original assessment of the dealer was framed vide order no. 887/12-13, dated 31.03.2016 in which audit has pointed out that penalty for Rs. 7,57,08,818/- must be levied on the dealer. However, Assessing Authority has levied penalty 1.5 times of tax as per section 10A of the Central Sales Tax Act, 1956 which has been calculated after deduction of 2% tax which has been paid at the time of purchase of goods.

S No.	Value of purchased goods	Amount of tax	Amount of Penalty (1.5 times of tax)	Nature of goods
1	Rs. 2265519255	Rs. 67965578 (levied @ 3 % after deducting 2 % i.e. (5 % -2% = 3 %) which has been paid at the time of purchase	Rs. 101948367	Iron and steel
2	Rs. 258108127	Rs. 28714529 levied @ 11.125% after deducting 2 % from 13.125 % i.e. (13.125 -2 = 11.125 %) which has been paid at the time of purchase	Rs. 43071794	Cement
3	Total	96680107	145020161	= 241700268

Hence, total Penalty comes to Rs. 101948367+Rs. 43071794= Rs. 145020161/- which has rightly been levied as mentioned in the order. Hence, there is no short levy of Penalty.

It is also pertinent to mention here that regarding recovery of arrear, the dealer has approached NCLT and the department has lodged its claim under Form-C under Liquidation on dated 01.08.2019 for Rs. 1,61,44,06,881/-.

The para may please be dropped.

The Committee has desired as under:

- (i) the cases pending in appeal be concluded in a time bound manner;
- (ii) verification of declaration forms be expedited in consultation with the PAG office;
- (iii) the State interest in the cases pending before the Tribunal or Hon'ble High Court/Supreme Court be protected meticulously under intimation of the Committee; and
- (iv) sincere and pragmatic efforts be made to effect the recovery to augment the State revenue.

The action taken report in the above matters be submitted to the Committee for its consideration.

[6] 2.3.8.5 Non-levy of tax on inter-State sale:

Section 8 (1) and (2) of CST Act provides that rate of tax applicable on the sale of goods in the state will be applicable on inter-State sale of such goods without form C.

Scrutiny of records of DETC (ST) Kurukshetra and Sirsa offices between May and June 2016 revealed that in four cases dealers sold tobacco products and Batteries valuing Rs. 130.01 crore during 2013-14 and 2014-15 and claimed concessional rate of tax without submitting C forms. AAs while finalising assessment of these dealers between July and December 2015, failed to assess inter-State sale of Rs. 130.01 crore. Non assessment of tax on inter-State sale without C forms, resulted in under-assessment of tax of Rs. 25.77 crore.

On this being pointed out DETC (ST) Sirsa stated in June 2016 in three cases that additional demand of Rs. 25.11 crore had been created.

During exit conference, the Department admitted the audit observations and assured that action will be taken as per provision of the Act and further intimated (August 2017) that the recovery was under process.

The department in its written reply stated as under:

In this para, audit has pointed out that in 4 cases of district Sirsa and Kurukshetra, the Assessing Authority did not assess tax on interstate sale without 'C' forms which resulted into under assessment of tax of Rs. 25.77 Crore.

Para is not admitted in cases mentioned at sr. no. 1, 2 and 3 involving Rs. 25.75 Crore. The same dealer i.e. M/s Vishal Corporation, Sirsa is mentioned at sr. no. 1 and 2. In this case the Assessing Authority assessed the interstate sale and levied full rate of tax due to non-submission of 'C' forms and 'E-1' forms. However, recovery is pending and efforts are being made for it. In case of M/s Aggarwal and Sons at sr. no. 3, penalty u/s 38 is not leviable as the interstate transaction questioned by audit has been verified.

Para is admitted in the case mentioned at sr. no. 4 involving amount of Rs. 0.02 crore i.e. M/s Ride Energy Control Pvt. Ltd., Kurukshetra and order is rectified. No tax is due against the dealer in this case.

TOTAL DEALER = 4

1. M/s Vishal Corporation, Sirsa, TIN 6252919275, A.Y. 2014-15

In reply to the audit objection it is submitted that the dealer deals in sale/purchase of Cigrate, Bidi, Jarda, cement and rice. Assessment case of M/s Vishal corporation, Sirsa holding TIN 06252919275 for the year 2014-15 was decided by the assessing authority vide disposal No. 1423/14-15 Dated 27.11.2015 creating demand Nil under the HVAT Act 2003 and Rs. 251207651/- (Tax-251207651/-, penalty-nil, interest-nil) under the CST Act 1956.

The objection raised in audit is not admitted. The dealer has shown sale of Rs. 1197493667/- of Bidi, Cigrate and jarda as subsequent sale. But E1 & C form has not been submitted. Sale of Rs. 1662618/- has been taxed @ 5.25% and remaining amount of Rs. 1195831049/- @ 21% due to non-submission of E-1 and C form. Therefore there is no under assessment.

The firm was closed since 30.06.2015. The dealer is not traceable. Thereafter, on 27.07.2021 letters were issued to both the sureties namely M/s Shree Shyam Cotgin, Sirsa and M/s Bharat Trading Company, Sirsa regarding recovery of surety amount under the HVAT Act 2003. The arrear outstanding against M/s Vishal Corporation, Sirsa was declared under the provisions of section 72 of Land Revenue Act 1887. Thereafter, letter no.1278,1279 and 1280 dated 29.04.2022 were sent to the Tehsildar Sirsa, Municipal Corporation Sirsa and HUDA Sirsa, regarding detail of supply of property in the name of Proprietor. Reply is awaited.

2. M/s Vishal Corporation, Sirsa, TIN 6252919275, A.Y. 2014-15

In reply to the audit objection it is submitted that the dealer deals in sale/purchase of Cigrate, Bidi, Jarda, cement and rice. Assessment case of M/s Vishal corporation, Sirsa holding TIN 06252919275 for the year 2014-15 was

decided by the assessing authority vide disposal No. 1423/14-15 Dated 27.11.2015 creating demand Nil under the HVAT Act 2003 and Rs. 251207651/- (Tax-251207651/-, penalty-nil, interest-nil) under the CST Act 1956.

The objection raised in audit is not admitted. The dealer has shown sale of Rs. 1197493667/- of Bidi, Cigrate and jarda as subsequent sale. But E1 & C form has not been submitted. Sale of Rs. 1662618/- has been taxed @ 5.25% and remaining amount of Rs. 1195831049/- @ 21% due to non-submission of E-1 and C form. Therefore there is no under assessment.

The firm was closed since 30.06.2015. The dealer is not traceable. Thereafter, on 27.07.2021 letters were issued to both the sureties namely M/s Shree Shyam Cotgin, Sirsa and M/s Bharat Trading Company, Sirsa regarding recovery of surety amount under the HVAT Act 2003. The arrear outstanding against M/s Vishal Corporation, Sirsa was declared under the provisions of section 72 of Land Revenue Act 1887. Thereafter, letter no.1278,1279 and 1280 dated 29.04.2022 were sent to the Tehsildar Sirsa, Municipal Corporation Sirsa and HUDA Sirsa, regarding detail of supply of property in the name of Proprietor. Reply is awaited.

3. M/s Aggarwal & Sons, Sirsa, TIN 6312919145, A.Y. 2013-14

In reply to audit objection it is submitted that the dealer deals in khal paddy, binola, tiles and tobacco products etc. While finalizing the assessment for the year 2013-14, the AA has already levied full rate of tax i.e 21% under the CST Act on account of non furnishing of C forms in support of inter-state of cigarette vide which demand of Rs. 34885059/- under CST Act is created vide order dated 03.12.2015. Further, audit has raised objection that dealer of Rajasthan M/s Leela Trading Co., Nohar did not exist at the time of sale and purchase which happens between M/s Leela Trading Co. and M/s Aggarwal & Sons Sirsa. In this regards, Sh. M.P Malhotra Taxation Inspector was deputed on dated. 07.08.2017 to verify the fact and credentials of the dealer of Rajasthan physically and who reported that the dealer of Rajasthan was registered on dated 14.05.2012 by the commercial Tax Department Rajasthan and RC of the firm was cancelled w.e.f 30.12.2013

An enquiry of the dealer M/s Leela Trading co. was conducted in some other matter. It has been informed by Rajasthan Authority vide their letter no. CTO/A/Hanu/2021 dated 23.03.2021 that the dealer was registered on 14.05.2011 and continued their business upto 31.12.2013 Assessment of this dealer has been framed . C forms issued by the firm have been verified by Rajasthan Authority and are verifiable on-line also.

After perusal of report, dealer was in existence during the period of sale and purchase between M/s Leela Trading Co. and M/s Aggarwal & Sons Sirsa. Under these circumstance, the penal action u/s 38 cannot be initiated. Hence, the AA rightly levied the Tax.

Further, the recovery proceeding in respect of the additional demand created vide order dated 03.12.2015 in original assessment had been initiated under the Land Revenue Act 1887 by issuing Summons dated 21.04.2022.

The Committee has desired that sincere and pragmatic efforts be made to make the recovery under intimation of the Committee.

[7] 2.3.8.6 Incorrect rate of tax on inter-State sale:

Scrutiny of records of DETC (ST) Panipat, Rewari and Sirsa offices between May 2016 and May 2017 revealed that 13 dealers sold tobacco products and building material valuing Rs. 64.80 crore during 2011-12 and 2014-15 and claimed concessional rate of tax against C forms. AAs while finalising assessments between November 2013 and December 2015, assessed the tax at the rate of 2 *per cent*, 5 *per cent* and 12.5 *per cent* in absence of C forms instead of correct rate of tax 12.5 *per cent* and 20 *per cent*. Application of incorrect rate of tax on inter-State sale without C forms resulted in under-assessment of tax of Rs. 8.07 crore.

On this being pointed out, DETC (ST) Sirsa stated in June 2016 in two cases that order had been rectified and additional demand of Rs. 5.25 crore had been created.

During exit conference, the Department admitted the audit observations and assured that action will be taken as per provision of the Act and further intimated (August 2017) that the recovery was under process.

The department in its written reply stated as under:-

Under the para 2.3.8.6, audit made the objection that incorrect rate of tax at the rate of 2%, 5% and 12.5% was applied on interstate sale without 'C' forms instead of correct rate of tax of 12.5% and 20% which resulted in under assessment of tax of Rs. 8.07 Crore.

Para is not admitted in cases mentioned at sr. no. 1, 12 and 13 involving Rs. 0.71 Crore. In two cases mentioned at sr. no. 1 and 13 i.e. M/s Saini Industries, Rewari and M/s Steel Krafts, Panipat, 'C' forms were placed in separate file which might not be checked at the time of audit. In case of M/s Toyo Engineering India Ltd. para is related to deduction of transit sale allowed against 'E-1' and 'C' forms which is not admitted in view of various judgements of Hon'ble High Courts and Apex Court.

Para is admitted in 10 cases mentioned at sr. no. 2 to 11 all related to Sirsa district. The amount involved is Rs. 7.36 Crore. Remedial action i.e. rectification of the assessment order has been taken in all these cases. Recovery is pending and serious efforts are being made to recover the arrear.

TOTAL DEALER = 13

1. M/s Saini Industries, Rewari, TIN 6682704329, A.Y. 2011-12

Sr. No. 1 were dropped in scrutiny meeting dated 27.05.2022

2. M/s Satpal Rajesh Kumar, Sirsa, TIN 6432918691, A.Y. 2014-15

In reply to audit objection, it is submitted that the case was assessed vide order no. 1372 dated 26-11-2015. And demand of Rs. 11331072 was created under CST Act 1956. However the order has been rectified and TTO of Rs. 32356070/- was taxed at 21% and now demand of Rs. 16508042/- has been created. In view of above the objection may please be dropped.

The firm was closed since 30.09.2014. The dealer is not traceable. Thereafter, on 14.02.2022 letters were issued to both the sureties namely M/s Madan Lal Sunil Kumar, Sirsa and M/s Chabbil Dass Mohinder Kumar, Sirsa regarding recovery of surety amount under the HVAT Act 2003. The arrear outstanding against M/s

Satpal Rajesh Kumar, Sirsa was declared under the provisions of section 72 of Land Revenue Act 1887. Thereafter, letter no.1284,1286 and 1285 dated 29.04.2022 were sent to the Tehsildar Sirsa, Municipal Corporation Sirsa and HUDA Sirsa, regarding detail of supply of property in the name of Proprietor. Reply is awaited.

3. M/s Nanak Chand & Sons, Sirsa, TIN 6112920924, A.Y. 2014-15

In reply to the audit objection it is submitted that the assessment case of M/s Nanak Chand & Sons, Sirsa holding TIN 0612920924 for the year 2014-15 was decided by the assessing authority vide disposal No. 1378/14-15 Dated 26.11.2015 creating demand of Rs Nil under the HVAT Act 2003 and Rs 7952469 (Tax-7952469, penalty-nil, interest-nil) under the CST Act 1956.

In reply to para, it is informed that at the time of assessment, the goods sold under CST Act 1956 were assessed to tax @ 5% without C form sale whereas out of total CST sale, sale of Rs. 217638200/- pertain to 21% on which 21% tax should have been levied without C form. Hence, original order dated 26.11.2015 under CST Act 1956 has been rectified vide order dated 23.05.2016 wherein goods were assessed to tax @ 21% worth Rs. 217638200/- result of which additional demand under CST Act 1956 was enhanced from Rs. 7952469/- to Rs. 42774581/-.

In this regard, C forms have been submitted by the dealers. Verification of C forms have been received from Ghaziabad, Kota, Gautambudh Nagar and New Delhi. However letters have been sent again to the o/o Ghaziabad, Gautambudh Nagar and Kota regarding verification of genuineness of commodity vide no.1281,1282 and 1283 dated 29.04.2022. Reply is still awaited.

4. M/s Guru Nanak Enterprises, Sirsa, TIN 6052918124, A.Y. 2014-15

In reply to audit objection, it is submitted that M/s Gurunank Enterprises holding Tin 06052918124 is engaged in the business of Mobil and cigarette. The assessment of the firm for the year 2014-15 was framed vide order disposal No. 1353/dated 24.11.2015 creating demand Nil/- under HVAT Act. 2003 and Rs. 26580545/- (Tax-26580545/-, Penalty-Nil/- & Interest-Nil/-) under the CST Act. 1956.

At the time of finalization of assessment demand of Rs. 26580545/- was created on account of non furnishing of C forms by levying tax@13.125%. But since, the goods also involved pertaining to schedule A, the tax is to be levied @21% instead of 13.125% without C forms Hence, the order dated 24.11.2015 is rectified under the CST Act 1956 by enhancing the demand under CST Act. to Rs. 28279349/-.

Further, the recovery proceedings have been initiated under the land Revenue Act. 1887 by issuing summons to the dealer. Progress of recovery will be informed in due course

5. M/s Aman Trading Company, Sirsa, TIN 6122919686, A.Y. 2014-15

In reply to the audit objection it is submitted that the dealer deals in cigrate, Narma, mustard Oil refind oil, sarson etc. Assessment case of M/s Aman Trading Co., Sirsa holding TIN 06122919686 for the year 2014-15 was decided by the

assessing authority vide disposal No. 1388/14-15 Dated 26.11.2015 creating demand Nil under the HVAT Act 2003 and Rs 4228172 (Tax- 4228172 , penalty-nil, interest-nil) under the CST Act 1956.

In reply to audit objection, it is informed that at the time of assessment, the goods sold under CST Act 1956 were assessed to tax @ 13.125% whereas being a Schedule A goods, the tax was to be levied @ 21%. Hence, original order dated 26.11.2015 under CST Act 1956 has already been rectified vide order dated 19.04.2017 wherein goods sold under CST Act were assessed to tax @21% without C form result of which additional demand under CST Act 1956 was enhanced from Rs. 4228172/- to Rs. 7221248/- vide order dated 19.04.2017. Efforts are being made to recover the amount. The para may kindly be dropped.

In this regard, C forms have been submitted by the dealers. However letters dated 29.04.2022 have been sent regarding verification of genuineness of commodity. Reply is still awaited.

6. M/s J.S. & Sons, Sirsa, TIN 6212919685, A.Y. 2014-15

In reply to the audit objection it is submitted that the dealer is a manufacturer of cigarette, Narma, Mustard Oil, refined oil Sarson etc. Assessment case of M/s J.S & Sons , Sirsa holding TIN 06212919685 for the year 2014-15 was decided by the assessing authority vide disposal No. 1397/14-15 Dated 26.11.2015 creating demand Nil under the HVAT Act 2003 and Rs 33941560 (Tax-33941560, penalty-nil, interest-nil) under the CST Act 1956.

In reply to the audit objection, it is informed that at the time of assessment, the goods sold under CST Act 1956 were as- sessed to tax @ 13.125% without C form sale whereas out of total CST sale, sale of Rs. 144372564/- pertain to 21% on which 21% tax should have been levied without C form. Hence, original order dated 26.11.2015 under CST Act 1956 has been rectified vide order dated 19.04.2017 wherein goods were assessed to tax @ 21% worth Rs. 9374165/- result of which additional demand under CST Act 1956 was enhanced from Rs. 33941560/- to Rs. 57767440/-.

In this regard, C forms have been submitted by the dealers. However letters dated 29.04.2022 have been sent regarding verification of genuineness of commodity. Reply is still awaited.

7. M/s Vinayak Trading Company, Sirsa, TIN 6962920970, A.Y. 2014-15

In reply to the audit objection it is submitted that the assessment case of M/s Vinayak Tarding Co, Sirsa holding TIN 06962920970 for the year 2014-15 was decided by the assessing authority vide disposal No. 1382/14-15 Dated 26.11.2015 creating demand of Rs Nil under the HVAT Act 2003 and Rs 8828986 (Tax-8828986, penalty-nil, interest-nil) under the CST Act 1956. The copy of assessment order alongwith TDN was issued and duly served to the dealer on dated 03.12.16.

In reply to the audit objection, it is informed that at the time of assessment, the goods sold under CST Act 1956 were assessed to tax @ 13.125% without C form sale whereas out of total CST sale, sale of Rs. 21347354/- pertain to 21%

on which 21% tax should have been levied without C form. Hence, original order dated 26.11.2015 under CST Act 1956 has been rectified vide order dated 19.04.2017 wherein goods were assessed to tax @ 21% worth Rs. 21347354/- result of which additional demand under CST Act 1956 was enhanced from Rs. 79361647/- to Rs. 10152245/-. Further, efforts are being made to recover the amount.

The firm was closed since 31.03.2015. The dealer is not traceable. Thereafter, on 28.07.2021 letters were issued to both the sureties namely M/s S.C Trading Company, Sirsa and M/s Subash Chander Satish Kumar, Sirsa regarding recovery of surety amount under the HVAT Act 2003. The arrear outstanding against M/s Vinayak Trading Company, Sirsa was declared under the provisions of section 72 of Land Revenue Act 1887. Thereafter, letter no.1275,1277 and 1276 dated 29.04.2022 were sent to the Tehsildar Sirsa, Municipal Corporation Sirsa and HUDA Sirsa, regarding detail of supply of property in the name of Proprietor. Reply is awaited.

8. M/s Jitender Prasad Prem Kumar, Sirsa, TIN 6232918995, A.Y. 2014-15

In reply to the audit objection it is submitted that the assessment case of M/s Jitender Parshad Prem Kumar, Sirsa holding TIN 06232918995 for the year 2014-15 was decided by the assessing authority vide disposal No. 1394/14-15 Dated 26.11.2015 creating demand of Rs Nil under the HVAT Act 2003 and Rs 20491167 (Tax-20491167, penalty-nil, interest-nil) under the CST Act 1956.

In reply to the audit objection, it is informed that at the time of assessment, the goods sold under CST Act 1956 were assessed to tax @ 13.125% without C form sale of Rs. 17123460/- pertain to 21% on which 21% tax should have been levied without C form. Hence, original order dated 26.11.2015 under CST Act 1956 has been rectified vide order dated 19.04.2017 wherein goods were assessed to tax @ 21% worth Rs. 17123460/- result of which additional demand under CST Act 1956 was enhanced from Rs. 20491167/- to Rs. 21839639/-.

In this regard, C forms have been submitted by the dealers. However letters dated 29.04.2022 have been sent regarding verification of genuineness of commodity. Reply is still awaited.

9. M/s Jagdish Parsad Vinod Kumar, Sirsa, TIN 6192921345, A.Y. 2014-15

In reply to the audit objection it is submitted that the assessment case of M/s Jagdish Parshad Vinod Kumar, Sirsa holding TIN 06192921345 for the year 2014-15 was decided by the assessing authority vide disposal No. 1383/14-15 Dated 26.11.2015 creating demand of Rs Nil under the HVAT Act 2003 and Rs 9687971/- (Tax-9687971/-, penalty-nil, interest-nil) under the CST Act 1956.

In reply to the audit objection it is informed that at the time of assessment, the goods sold under CST Act 1956 were assessed to tax @ 13.125% without C form sale whereas out of total CST sale, of Rs. 9374165/- pertain to 21% on which 21% tax should have been levied without C form. Hence, original order dated 26.11.2015 under CST Act 1956 has been rectified vide order dated 19.04.2017 wherein goods were assessed to tax @ 21% worth Rs. 9374165/-

result of which additional demand under CST Act 1956 was enhanced from Rs. 9687971/- to Rs. 10426185/-.

In this regard, C forms have been submitted by the dealers. However letters dated 29.04.2022 have been sent regarding verification of genuineness of commodity. Reply is still awaited.

10. M/s Brij Lal & Sons, Sirsa, TIN 6592919864, A.Y. 2014-15

In reply to the audit objection it is submitted that the assessment case of M/s Brij Lal & Sons, Sirsa holding TIN 06592919864 for the year 2014-15 was decided by the assessing authority vide disposal No. 1453/13-14 Dated 03.12.2015 creating demand of Rs Nil under the HVAT Act 2003 and Rs 36383603 (Tax-36383603, penalty-nil, interest-nil) under the CST Act 1956. The copy of assessment order alongwith TDN was issued and duly served to the dealer.

The objection raised in para is not admitted. The order has been rectified on 19.04.2017 and CST sale of cigarette @ 21% has been taken as Rs. 105391286 (without C form). This total sale of cigarette is now Rs. 301282977 (Rs. 195891691 (VAT) + Rs. 105391286 (CST)). Tax has been calculated @21%. Therefore demand has increased to Rs. 47638055. The para may please be dropped.

The firm was closed since 30.06.2015. The dealer is not traceable. Thereafter, letter no. 1270,1271 and 1269 dated 29.04.2022 were sent to the Tehsildar Sirsa, Municipal Corporation Sirsa and HUDA Sirsa, regarding detail of supply of property in the name of Proprietor.

11. M/s G.S. Sales Co., Sirsa, TIN 6172921550, A.Y. 2014-15

In reply to the audit objection it is submitted that the dealer is a trader of steel, grains, cigarette etc. Assessment case of M/s G.S Sales Co., Sirsa holding TIN 06172921550 for the year 2014-15 was decided by the assessing authority vide disposal No. 1432/14-15 Dated 02.12.2015 creating demand Nil under the HVAT Act 2003 and Rs2069984/- (Tax- 2069984/- , penalty-nil, interest-nil) under the CST Act 1956. The copy of assessment order alongwith TDN was issued and duly served to the dealer.

In reply to the audit objection, it is informed that the original assessed of the firm was assessed on dated 02.12.2015 wherein additional demand of Rs. 2069984/- under CST Act 1956 was created on account of non furnishing of C form. At the time of assessment, the goods sold under CST Act 1956 were assessed to tax @ 21% & 5.25% without C form sale whereas out of total CST sale, sale of Rs. 42482695/- pertain to 21% on which 21% tax should have been levied without C form. Hence, original order dated 02.12.2015 under CST Act 1956 has been rectified vide order dated 19.04.32017 wherein goods were assessed to tax @ 21% worth Rs. 424826954/- result of which additional demand under CST Act 1956 was enhanced from Rs. 269984/- to Rs. 10054751/-. Efforts are being made to recover the amount. The para may kindly be dropped.

As per report of Taxation Peon, the firm was closed and dealer is not traceable. Thereafter, on 12.07.2021 letters were issued to both the surities namely M/s Satpal Rajesh Kumar, Sirsa and M/s Girdhari Lal Suresh Kumar, Sirsa regarding

recovery of surety amount under the HVAT Act 2003. The arrear outstanding against M/s G.S Sales Corporation, Sirsa was declared under the provisions of section 72 of Land Revenue Act 1887. Thereafter, letter no.1272,1274 and 1273 dated 29.04.2022 were sent to the Tehsildar Sirsa, Municipal Corporation Sirsa and HUDA Sirsa, regarding detail of supply of property in the name of Proprietor. Reply is awaited..

12. M/s Toyo Engineering India Ltd., Panipat, TIN 6912616563, A.Y. 2012-13

In reply to audit para, it is submitted that original assessment of the case was framed vide dispoal no. 61/2012-13 dated 09.05.2014 and creating an additional demand of Rs. 7,30,54,996/- under CST Act, 1956 which is duly served upon the dealer on 12.06.2014. Para is not admitted. It is intimated that as goods dispatched from outside state dealer to the dealer of this state & realized Central Sales Tax on this transaction as pronounced by Madras High Court in case of Duvent Fans Pvt Ltd vs State of Tamil Nadu and by the Hon'ble Supreme Court in case of M/s A & G Projects and Technologics *"The approach of the Bombay High Court makes section 9(1) [which is enacted pursuant to section 269(2), as pointed out hereinabove] otiose and superfluous. It would not be proper to say, in the light of the above constitutional and statutory provisions, that the dispute as to in which State a particular inter-State sale is to be taxed is a matter between the States and that so far as the assessee is concerned, it is enough if he pays the tax at one place, whether it is really leviable in that State as per section 9(1) or not. The law requires that it should be levied and collected in the State from which the movement of goods commences [section 9(1) read with section 3(a)]."* Thus it is supported by the above mentioned judgement of Apex Court that if the dealer of this state without taking delivery of goods, has sold such goods in the movement of goods or during transit (i.e. without taking delivery) then no tax leviable on such transaction as per section 6(2) of CST Act, 1956. As in instant case dealer disclosed it in returns also so the question of imposition of penalty u/s 38 does not arise in such a circumstance. Thus the dealer was allowed admissible deduction of transit sale as tax is paid to one of the state during ISS sale.

The Committee has desired that the sincere and pragmatic steps be taken to make the recovery in a time bound manner under intimation of the Committee.

[8] 2.3.8.7 Non-levy of tax without declaration forms:

Section 6 (2) of CST Act provides for exemption of tax on subsequent sale during movement of goods from one State to another on production of declarations in form E-1 and C. Section 8 (1) of CST Act provides that rate of tax applicable on the sale of goods in the State will be applicable on inter-State sale of such goods without declaration forms.

(i) Scrutiny of records of DETC (ST) Gurugram (West) office in October 2016 revealed that a works contractor claimed stock transfer against forms F valuing Rs. 19.35 crore during 2012-13 and 2013-14 in the returns. AA while finalising assessment in September 2015, failed to assess inter-State stock transfer of Rs. 19.35 crore without F forms. Non levy of tax on stock transfer of goods without form F resulted in under-assessment of tax of Rs. 2.54 crore.

During exit conference, the Department admitted the audit observations for the year 2012-13 and informed that the case for the year 2013-14 was under examination.

(ii) Scrutiny of records of DETC (ST) Sirsa office in January 2017 revealed that a dealer sold Rice worth Rs. 2.39 crore against forms C and E1 during the year 2014-15. AA while finalising assessment in November 2015 failed to assess inter-State sale without declaration in C and E1 forms. Non levy of tax on sale without declaration forms had resulted in under-assessment of tax of Rs. 0.12 crore.

During exit conference, the Department stated that the case had already been sent to Revisional Authority for taking suitable action for some other reasons.

The department in its written reply stated as under:-

In the para 2.3.8.7, audit raised following objections: -

- i) Under assessment of tax of Rs. 2.54 Crore due to non levy of tax on stock transfer of Goods without form 'F' in case of M/s Star Alubuild Pvt. Ltd. Gurgaon (West).
- ii) Under assessment of tax of Rs. 0.12 Crore due to non levy of tax on stock transfer of Goods without form 'C' and 'E-1' in case of M/s Shree Shyam Cotging Sirsa.

In both these cases para is admitted. In case at sr. no. 1, case has been revised but recovery is pending. Dealer preferred appeal before Haryana Tax Tribunal against Revisional Order.

In case at sr. no. 2 re-assessment proceedings u/s 17 of the HVAT Act, 2003 has been initiated.

TOTAL DEALER = 1 + 1 = 2

(i)

1. M/s Star Alubuild Pvt. Ltd., Gurugram (West). TIN 6441924096, A.Y. 2012-13

In reply of audit para it is submitted that the dealer is a work contractor. The Assessing Authority assessed the case on 22.09.2015 vide order demand no. 215/2012-13 dated 22.09.2015 with demand nil. The order served on 24.09.2015. The audit party raised an objection that the dealer had purchased building material worth Rs.42840649/- within the state of Haryana from unregistered dealer without making payment of tax. The purchasing dealer has transferred these goods out of state against F forms (without payment of tax) worth Rs.42840648/-. Thus Rs.5622835/-(42840648X13.125%) besides interest to be levied, which is admitted and the case is sent to the Revisional Authority who revised the case vide demand no. 30/23.08.2021 created an additional demand for Rs. 13849771/- under VAT Act, Rs. 8797491/- under CST Act. An interest for Rs. 22647262/- was levied by Assessing Authority vide demand no. 10A dated 22.11.2021 under both Acts. The dealer preferred an appeal before the Hon'ble Tax Tribunal against the orders.

(ii)

2. M/s Shree Shyam Cotging, Sirsa, TIN 6962918739, A.Y. 2014-15

In reply to the audit objection it is submitted that the assessment case of M/s Shree Shyam Cottgin, Sirsa holding TIN 06962918739 for the year 2014-15 was

decided by the assessing authority vide disposal No. 1427/14-15 Dated 27.11.2015 creating demand of Rs Nil under the HVAT Act 2003 and Rs nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The para is admitted. It is submitted that perusal of files reveals that the case has been decided U/s 15 (1) HVAT Act, 2003 section 15(1). Notice for Re assessment u/s 17 of HVAT Act 2003 has been issued. The case fixed for 15.05.2022.

The Committee has desired that the sincere and pragmatic steps be taken to make the recovery in a time bound manner under intimation of the Committee.

[9] 2.3.9 Classification of Sale:

(i) As per provisions of Section 4 (2) of the CST Act, 1956 a sale or purchase of goods shall be deemed to take place inside a State, if the goods are within the State in the case of specific or ascertained goods, at the time the contract of sale is made and in the case of unascertained or future goods, at the time of their appropriation to the contract of sale by the seller or by the buyer whether assent of the other party is prior or subsequent to such appropriation.

Scrutiny of records in seven²³ DETC (ST) offices revealed that 18 dealers had sold goods valuing of Rs. 49.57 crore during 2010-11 to 2013-14 to the dealers of Haryana and claimed benefit of concessional rate of tax against forms C obtained from local dealers treating the sale as inter-State sale on the plea that goods were consigned by the purchasing dealers of Haryana to the dealers of other States. But the goods were within the State at the time of contract of sale between the dealers of Haryana and as such tax was leviable under HVAT Act. AAs while finalising assessments admitted the claims of the dealers and assessed the sale at concessional rate of tax on production of C forms. This resulted in under-assessment of tax of Rs. 4.64 crore.

(ii) Section 6 (2) of CST Act provides for exemption of tax on subsequent sale during movement of goods from one State to another on production of declarations in form E-1 and C.

Scrutiny of records of DETC (ST) Gurugram (East), Gurugram (West) and Jhajjar offices between December 2014 and April 2017 revealed that five dealers claimed exemption of tax under section 6 (2) of CST Act during 2010-11 to 2012-13 on sale against declaration forms E-1 and C valuing Rs. 9.76 crore and the same was allowed by the AAs while finalising assessment between July 2013 and February 2016. But these dealers purchased goods valuing Rs. 9.76 crore from Haryana dealer and further sold to another dealer of Haryana and claimed exemption under section 6 (2) of CST Act by submitting E-1 and C forms. As the dealer had purchased and sold the goods within Haryana and first movement of goods took place from Haryana, the exemption was wrongly allowed to the dealer. Allowing wrong exemption resulted in under-assessment of tax of Rs. 0.78 crore.

During exit conference, the Department admitted the audit observations and assured that action will be taken as per provision of the Act and further intimated (August 2017) that the recovery was under process.

The department in its written reply stated as under:-

Under the para 2.3.9, the audit made following two types of objections: -

(i) The assessing authorities assessed the sale at concessional rate of tax against 'C' forms despite the fact that these dealers of Haryana obtained 'C' forms from local dealers of Haryana treating the sale as interstate sale on the plea that Goods were consigned by the purchasing dealer of Haryana to the dealers of other states. There are 18 such dealers and the amount involved is Rs. 4.64 crore.

(ii) The assessing authorities wrongly allowed benefit of exemption against 'E-1' and 'C' forms as the dealer had purchased and sold the goods within Haryana and first movement of goods took place from Haryana. There are 5 such dealers and the amount involved is Rs. 0.78 crore.

Para is not admitted in case of 13 dealers (sr. no. 1, 2, 4, 5, 7, 8, 9, 10, 12, 14, 15, 17 and 18) of 2.3.9 (i).

Further, para is admitted in case of 5 dealers (sr. no. 3, 6, 11, 13 and 16) of 2.3.9

(i). All these cases have been sent to the Revisional Authority and order is revised in case of M/s Intel Cable Industries, Faridabad (North) for the year 2010-11, M/s Advance Tech Engineering Pvt. Ltd., Gurugram (North) for the year 2010-11, M/s Accurate Engineering Services, Gurugram (West) for the year 2010-11. Recovery of demand is pending in all these cases and efforts are being made to recover the arrear. In the remaining cases i.e. M/s Advance Tech Engineering Pvt. Ltd., Gurugram (North) for the year 2011-12 and 2012-13, M/s Accurate Engineering Services, Gurugram (West) for the year 2011-12 and M/s Supertech Engineering Services Gurugram (West) for the year 2011-12, M/s Balaraka Fabricon Pvt. Ltd., Jhajjar for the year 2013-14 revisional proceedings have not been finalized.

Para is not admitted in all the cases (sr. no. 1, 2, 3, 4 and 5) of para 2.3.9 (ii) in view of judgements of Hon'ble High Courts and Supreme Court.

TOTAL DEALER = 18 + 5

(i) (total dealer 18)

1. **M/s Carrymore Hoists Pvt. Ltd., Faridabad (West), TIN 6481308609 A.Y. 2010-11 (Three C-Form) & 2011-12 (Three C-Form).**
2. **M/s Modetech Material Hadling Project, Faridabad (West), TIN 6661328589, A.Y. 2010-11 (Three C-Form)**
Sr. No. 1 & 2 were dropped in scrutiny meeting dated 27.05.2022
3. **M/s Intel Cable Industries, Faridabad (North), TIN 6881318865, A.Y. 2010-11 (Four C-Form)**

The file was sent to Dy. Excise & Taxation Commissioner (Inspection)-Cum-Revisional Authority, Faridabad (East). The revisional authority revised the original order vide demand no 07/2010-11 (revision) on dated 03.03.2020 and raised a demand of Rs. 6,85,883/- under HVAT Act and Rs. 72,850/- under CST Act. Recovery proceedings were initiated against the dealer Firm. The firm is closed & it was not found at its last known place. Notice issued to the dealer on dated 29-03-2022. Again a reminder was issued to the dealer on dated 22-04-2022. The arrears against the dealer were declared under Punjab Land Revenue

Act, 1887 on dated 23-04-2022 and he was summoned for 02-05-2022. Notices are issued to both the sureties Mr. Harinder Chhabra (M/s Soami Engg.), Mr. Surnder Chhabra (M/s BSS Enterprises) for recovering the demand on dated 20.04.2022. Again reminders were issued to both the sureties of Intel Cable Industries on dated 29.04.2022. Further, information regarding immovable property of the dealer is sought from Tehsil office and MCF office vide memo No. 983 & 984 on dated 08.03.2022. Reminder for seeking the same information was issued vide Memo No 1363 & 1346 on dated 26.04.2022. Recently, a bank account in the name of proprietor of the firm Mr. Pushpinder Mohan Dhingra is traced with Bank of India with account no 603410100001291. Attachment proceedings of bank account vide Memo No 1457 dated 02.05.2022 are initiated.

4. **M/s Huber & Shuner Electronics, Gurugram (East), TIN 6701824916, A.Y. 2012-13 (Three C-Forms)**
5. **M/s ESK India Commercial & Trade Pvt. Ltd., Gurugram (South), TIN 6381934896, A.Y. 2012-13 (Three C-Forms)**

Sr. No. 4 & 5 were dropped in scrutiny meeting dated 27.05.2022

6. **M/s Advance Tech Engineering Pvt. Ltd., Gurugram (North). TIN 6151920424, A.Y. A.Y. A.Y. 2010-11 (Four C-Form , 2011-12 (Four C-Form), 2012-13 (Three C-Form)**

2010-11

In reply to the Audit Objection raised by the audit party, it is submitted that the firm is doing the business of Sheet Metal Components. The original assessment in this case for the assessment year 2010-11 was framed u/s 15(3) of HVAT Act, 2003 by the then Assessing Authority vide Disposal No.914 dated 11.11.2013 and created an additional demand of Rs.2003217/- under CST Act, as per detail mentioned below:-

Particular	VAT	CST
Tax	Nil	20,03,217
Interest	Nil	Nil
Penalty	Ni	Nil

A Copy of order has been duly served upon the dealer.

The Audit has pointed out that the under assessment was made while framing the assessment. In reply to that, the Audit Para is admitted. It is further submitted that the case was sent to the Deputy Excise & Taxation Commissioner-cum-Revisonal Authority, Gurugram (North) for Revision. The Deputy Excise & Taxation Commissioner-cum-Revisonal Authority, Gurugram (North) has passed the Revision Order u/s 34 of the HVAT Act, 2003 r/w Section 9(2) of CST Act, 1956 and Created the additional demand as per detail mentioned below:-

Particular	VAT	CST
Tax	4,44,261	24,46,820
Interest	Nil	Nil
Penalty	Ni	Nil

Revision Order was duly served upon the dealer on 29.10.2020 alongwith Notice of demand. Recovery proceedings initiated.

2011-12

In reply to the Audit Objection, it is submitted that the firm is doing the business of Sheet Metal Components. The original assessment in this case for the year 2011-12 was framed u/s 15(1) of HVAT Act, 2003 by the then Assessing Authority vide Disposal No.1323/2011-12 dated 29.11.2013 and created an addition demand of Rs.40,77,818/- under CST Act, as per detail mentioned below:-

Particulars	VAT	CST
Tax	Nil	40,63,015/-
Interest	Nil	14803/-
Penalty	Nil	Nil

A copy of Assessment Order has been duly served upon the dealer.

The Audit has pointed out that allowing the benefit of ISS on local sales has resulted into under assessment of tax. In reply to that, the Audit Para is admitted and the case was sent to the Deputy Excise & Taxation Commissioner-cum-Revisional Authority, Gurugram (North) for Revision. Revision proceedings initiated and the case has been kept **Sine Die** by the Deputy Excise & Taxation Commissioner-cum-Revisional Authority, Gurugram (North) on dated 07.11.2019 as per the judgment of Hon'ble Haryana Tax Tribunal in similar case of M/s Light Graphics Pvt. Ltd, Faridabad Vs State of Haryana as the revision of deemed case is outside the preview of jurisdiction of Revisional Authority. The department has now filed an VAT Appeal (**No.297 of 2018**) before the Hon'ble Punjab & Haryana High Court, Chandigarh titled as Excise & Taxation Commissioner, Haryana Vs M/s Light Graphics Pvt. Ltd. Faridabad & Others. The case is still pending in High Court and the next date is not yet fixed after **03.08.2021**.

The final outcome will be communicated after the decision of the VAT Appeal No.297 of 2018.

2012-13

In reply to the Audit Objection, it is submitted that the firm is doing the business of Sheet Metal Components. The original assessment in this case for the year 2012-13 was framed u/s 15(1) of HVAT Act, 2003 by the then Assessing Authority vide Disposal No.981 dated 27.11.2014 and created an addition demand of Rs.1,15,589 under CST Act, as per detail mentioned below:-

Particulars	VAT	CST
Tax	Nil	1,16,589/-
Interest	Nil	Nil
Penalty	Nil	Nil

A copy of Assessment Order has been duly served upon the dealer.

The Audit has pointed out that while framing the assessment the dealer was taxed under CST Act against local sale resulted into under assessment of tax. In

reply to that, the Audit Para is admitted. It is further submitted that the case was sent to the Deputy Excise & Taxation Commissioner-cum-Revisional Authority, Gurugram (North) for Revision. The revisional proceedings initiated in the case and the case has been kept **Sine Die** by the Deputy Excise & Taxation Commissioner-cum-Revisional Authority, Gurugram (North) on dated 18.08.2020 as per the judgement of Hon'ble Haryana Tax Tribunal in similar case of M/s Light Graphics Pvt. Ltd, Faridabad Vs State of Haryana being the revision of deemed case is outside the preview of jurisdiction of Revisional Authority. The department has filed an VAT Appeal (**No.297 of 2018**) before the Punjab & Haryana High Court, Chandigarh titled as Excise & Taxation Commissioner Vs M/s Light Graphics Pvt. Ltd. Faridabad & Others. The case is still pending before Hon'ble Punjab & High Court and the next date is not yet fixed after **03.08.2021**.

The final outcome will be communicated after the decision of the VAT Appeal No.297 of 2018.

7. **M/s Bhagwati Commercial Co. Gurugram (North), TIN 6781925073, A.Y. 2012-13 (Five C-Form)**
8. **M/s HBL Power System Ltd., Gurugram (West). TIN 6511931769, A.Y. 2010-11**
9. **M/s Tricolite Electrical Industry, Gurugram (West). TIN 6211926114, A.Y. 2010-11 (Two C-Form)**
10. **M/s Wazir Chand Malik, Gurugram (North). TIN 6891911869, A.Y. 2010-11 (Six C-Form)**

Sr. No. 7 to 10 were dropped in scrutiny meeting dated 27.05.2022

11. **M/s Accurate Engineer Service Gurugram (West). TIN 6981934275, A.Y. 2010-11 (Four C-Form) & 2011-12 (Four C-Form)**

2010-11

In reply to the audit objection, it is submitted that the audit party raised the objection that during the assessment Assessing Authority wrongly allowed E-1 sales worth Rs. 27049121/- in assessment order. The case has been revised by the Revisional Authority, based upon the facts and proof of documents from the record, created an additional demand of Rs.3019833/- under HVAT Act and Rs.3406/- under the CST Act vide demand No. 21 dated 24.06.2020. Copy of order alongwith Notice of demand N-4 was served on 09.12.2020. Efforts are being made to recover the amount. Hence, para may be dropped.

2011-12

The assessment order for the year 2011-12 was passed by the Assessing Authority on 13.11.2013 and the order was supplied on 13.04.2014, under the deemed assessment u/s 15(1) of HVAT Act 2003. As the Hon'ble Haryana Tax Tribunal in the case of M/s Light Graphics Pvt. Ltd., Faridabad Vs. State of Haryana held that the revisional authority has no power of jurisdiction to revise the assessment passed under deemed assessment and the Department has preferred an appeal before the Hon'ble Punjab And Haryana High Court, against the above said order vide VAT Appeal 297/2018, hence the proceedings in the present case are sine-die.

12. **M/s Rohan infotech, Gurugram (South). TIN 06231931632, A.Y. 2010-11 (Four C-Form)**

Sr. No. 12 were dropped in scrutiny meeting dated 27.05.2022

13. **M/s Supertech Engineering Services, Gurugram (West). TIN 6101932528, A.Y. 2011-12 (Three C-Forms)**

The objection raised by the audit party is admitted. The original assessment was framed u/s 15(1) of HVAT Act, 2003 i.e. deemed assessment vide D. No. 902 dated 14.11.2013 by the then Assessing Authority. After that the dealer submitted 'C' forms and order was rectified vide order dated 15.07.2014 with nil demand.

After that the assessment file has been sent to the Revisional Authority for taking Suo Moto action u/s 34(1) of HVAT Act, 2003. The then Revisional Authority Dr. Sunil Kumar issued notice on 01.06.2015 for Revision of assessment order u/s 34(1) of HVAT Act, 2003 & CST Act, 1956. As the assessment of this case was framed by the then Assessing Authority as deemed case, Revisional Authority adjourned the case sine die. keeping in view of departmental appeal lying in Hon'ble Punjab & Haryana High court in case of VATAP 297 of 2018 against the order of Hon'ble Haryana Tax Tribunal in case M/s Light Graphics Ltd Vs State of Haryana. Hon'ble HTT in this case opined that the Revisional Authority has no power or jurisdiction to revise the case decided under deemed assessment..

14. **M/s Multi Engineering Industries, Gurugram (West). TIN 6581932167, A.Y. 2011-12 (Four C-Form) & 2012-13 (Four C-Form)**

15. **M/s Chander Pur Industries, Jagadhri, TIN 6411609881, A.Y. 2011-12 (Two C-Form)**

Sr. No. 14 & 15 were dropped in scrutiny meeting dated 27.05.2022

16. **M/s Balarka Febricon Pvt. Ltd., Jhajjar, TIN 6831707232, A.Y. 2013-14**

The dealer M/s Balarka Febricon Pvt. Ltd. Bahadurgarh was registered under the HVAT Act, 2003 & the CST Act, 1956 with TIN 06831707232. In reply to the Audit objection, it is submitted that this para is admitted. The case of M/s Balarka Febricon Pvt. Ltd. Bahadurgarh for the year 2013-14 has already been sent to Revisional Authority for revision u/s 34 of Haryana Value Added Tax Act, 2003. Further, DETC (ST)-cum-Revisional Authority, Bahadurgarh on dated 26-04-2022 has issued notice for 20 May 2022 and the result of this case will be intimated as soon as it will be revised.

Keeping in view of above facts the para may please be dropped.

17. **M/s Bharat Heavy Electrical Ltd., Panipat, TIN 6962606884, A.Y. 2011-12 (Four-C-Form)**

18. **M/s Lapp India Pvt. Ltd, Dharuhera, Rewari, TIN 6912706967, A.Y. 2012-13 (Nine C-Form)**

Sr. No. 17 & 18 were dropped in scrutiny meeting dated 27.05.2022

The Committee has desired that the sincere and pragmatic steps be taken to make the recovery in a time bound manner under intimation of the Committee.

[10] 2.3.11 Benefit of tax without verification:

Criteria for selection of cases for scrutiny assessment for the years 2013-14 and 2014-15 was circulated in May 2015 and 2016 respectively. Cases having ITC of more than Rs. 25 lakh or gross turn over above Rs. 10 crore in a year were to be selected for scrutiny assessment. Further, as per instructions issued in July 2013 hundred *per cent* verification of purchases and actual payment of tax alongwith inter-State transactions and declaration forms thereof were to be verified at the time of scrutiny assessments.

Scrutiny of records of DETC (ST) Sirsa revealed that 120 cases for the assessment year 2013-14 and 2014-15 having GTO of more than Rs. 10 crore or ITC more than 25 lakh involving tax of Rs. 155.48 crore were assessed under deemed scheme under section 15(1) of HVAT Act instead of scrutiny under Section 15 (3) of HVAT Act without verifying the ITC and by creating demand for non submission of declaration forms for inter-State transactions. By not taking eligible cases for scrutiny assessment, benefit of ITC of

Rs. 155.48 crore was allowed without verification of purchases and actual payment of tax.

During exit conference, the Department admitted the audit observations and assured that action would be taken.

The department in its written reply stated as under:-

In this para, audit observed that 123 cases all pertaining to the District Sirsa for the Assessment Year 2013-14 and 2014-15 which falls under the Scrutiny criteria were assessed under Deemed scheme u/s 15(1) of the HVAT Act instead of Scrutiny Assessment u/s 15(3) of the HVAT Act. By doing so benefit of ITC of Rs. 155.48 Crore was allowed without verification of purchases and actual payment of tax.

The audit para is not admitted. Brief facts about this para are as under: -

There are **09** cases (at sr. no. 98, 99, 104, 106, 107, 108, 109, 116 and 119) which do not fall under scrutiny criteria. Out of these 9 cases, 5 cases belong to petrol pump cases which were exclusively kept out of the scrutiny criteria. Detail of these cases is summarized in tabular form below: -

Sr. No.	CAG Sr.No.	Name of firm	TIN	A.Y	G.T.O	I.S.S	Input	Reason for out of Scrutiny criteria
1	99	M/s ChhabilDass Bansal Filling Station	06462919111	2013-14	58278290	0.00	6121381	Petrol and Diesel
2	116	M/s Narang Medical Hall	06212910276	2013-14	55003126	0.00	2298977	GTO is less than 10 Crore and input is less than 25 lakhs
3	119	M/S Mohan Pipe Store	06502901047	2013-14	40351064	0.00	1931682	GTO is less than 10 Crore and input is less than 25 lakhs
4	107	Bhagwat Rai Darshan Kumar	06542901316	2014-15	167091439	0.00	20947073	Petrol and Diesel
5	106	Rattan Sarot Enterprises	06642914550	2014-15	52160392	0.00	6920827	Petrol and Diesel
6	108	HP Radha Sawami Automobiles	06392916482	2013-14	116426377	0.00	15652141	Petrol and Diesel

7	109	Bal Chand Shri Ram	06652901983	2014-15	107751966	0.00	13144965	Petrol and Diesel
8	104	Monga Trading Co.	06182905588	2013-14	18037401	0.00	2325775	GTO is less than 10 Crore and input is less than 25 lakhs
9	98	Shri Shiv Trading Co Ellenabad	06772912102	2013-14	89093001	0.00	2356506	GTO is less than 10 Crore and input is less than 25 lakhs

1. There are **77** cases (Sr. no.2, 3, 6, 7, 8, 9, 10, 28, 29, 31, 32, 34, 38, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 63, 64, 65, 66, 67, 68,69, 70, 71, 72, 74, 75, 76, 81, 82, 83, 84, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 97, 100, 101, 102, 110, 111, 112, 114, 115, 117, 118, 120, 121, 122 and 123) where assessment has been framed before release of the scrutiny criteria for the particular year. Therefore, it is wrong to say that scrutiny criteria has been defied.
2. There are **12** cases (Sr. no. 1, 4, 5, 11, 13, 15, 16, 19, 21, 24, 73 and 113) which involve either NIL input tax credit or very less amount of input tax credit. These dealers mostly deal in pesticides, seeds, fertilizers and are kachaaadhtis. Detail of Input Tax Credit claimed by these dealers is shown below : -

Sr. No.	CAG Sr.No.	Name of firm	TIN	A.Y	G.T.O	I.S.S	Input
1	1	Mehta Insecticides	06982912229	2013-14	115314956	0.00	0.00
2	4	HYDERABAD CHEMICALS LTD.	06182910826	2013-14	143948782	0.00	0.00
3	5	BRIJ MOHAN MAHESH KUMAR	06412908323	2013-14	164891345	0.00	0.00
4	11	RAM KUMAR CHABBIL DASS	06642907275	2013-14	109212593	0.00	269273
5	13	MANGLA CHAND BHARAT BHUSHAN	06822904169	2013-14	75713492	0.00	0.00
6	15	SINGLA ENTERPRISES	06812915766	2013-14	31938484	13205802	452069
7	16	RAVI KUMAR & CO.	06182917616	2013-14	488913176	0.00	92819
8	19	Ravi Kumar & co.	06182917616	2013-14	488913176	0.00	92819
9	21	DhanLaxmi Seeds	06652910616	2013-14	102086839	0.00	0.00
10	24	ZAMIDARA PESTICIDES	06432917915	2013-14	104265998	0.00	129643
11	73	Ram Chan Atam Parkash	06122919007	2014-15	117233906	39362104	0.00
12	113	Shri shaym Enterprises	06092916841	2013-14	126053610	0.00	0.00

These three categories cover almost **80%** of total **123** cases.

3. Remaining **25** cases (Sr. no. 12, 14, 17, 18, 20, 22, 23, 25, 26, 27, 30, 33, 35, 36, 37, 39, 62, 77, 78, 79, 80, 85, 96, 103 and 105) have been

assessed under deemed assessment. However, neither any ambiguity of purchases or bogus purchases have been noticed nor any input mismatches have been noticed.

It is also pertinent to mention that audit has also neither pointed out any case of wrong allowance of input tax nor any mismatch of input tax in audit note.

TOTAL DEALER = 120 but cases are 123

1. M/s Mehta insecticides Sirsa, TIN 6982912229, A.Y 2013-14.

In reply to audit objection it is submitted that the assessment of M/s Mehta Insecticides, Sirsa for the year 2013-14 was framed vide Disposal No. 35/2013-14/03.04.2015 creating demand nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The criteria were declared on 29.05.2015. While assessment has been framed on 03.04.2014. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

2. M/S Neel Chand (Nikhil) Trading Company Sirsa, TIN 6502919865, A.Y. 2013-14.

In reply to audit objection it is submitted that the assessment of M/s Nikhil Trading Co., for the year 2013-14 was framed vide Disposal No. 57/2013-14/06.04.2015 creating demand nil under the HVAT Act 2003 and Rs.468756/- (Tax-468756/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

3. M/s Ralia Ram Sirsa , TIN 6812100881, A.Y. 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Ralia Ram Munshi Ram, Sirsa Holding TIN 06892900881 is engaged in the business of paddy wheat rice gwar. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 94/2013-14/10.04.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

4. M/s Hyderabad Chemical Sirsa, TIN 6182110826, A.Y. 2013-14

In reply to audit objection it is submitted that the assessment of case M/s Hyderabad Chemicals LTD., Sirsa Holding TIN 06182910826 is engaged in the business of chemicals. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 103/2013-14/13.04.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

5. M/s Brij Mohan Co. Mahesh Kumar Sirsa, TIN 06412908323, A.Y 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Brij Mohan Mahesh Kumar, Sirsa Holding TIN 06412908323 is engaged in the business of chemical. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 110/2013-14/13.04.2015 creating demand nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

6. M/s Madan Lal virender Kumar Sirsa, TIN6132917789, A.Y. 2013-14.

In reply to the audit objection it is submitted that the assessment case of M/s Madan Lal Virender Kumar, Sirsa holding TIN 06132917789 is engaged in the business of sarso, khal and binola etc. The assessment of the firm for the year 2013-14 was framed vide disposal No. 150/13-14 Dated 15.04.2015 creating demand of Rs Nil under the HVAT Act 2003 and Rs 152748/- (Tax-152748/-, penalty-nil, interest-nil) under the CST Act 1956. The copy of assessment order alongwith TDN was issued and duly served to the dealer on dated 15.04.15.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

7. M/s Suman (Sanjay) Trading Co. Sirsa TIN 6092919557, A.Y 2013-14.

In reply to audit objection it is submitted that the assessment of M/s Sanjay Trading Co., Sirsa for the year 2014-15 was framed vide Disposal No. 1413/2014-15/27.11.2015 creating demand Nil under the HVAT Act 2003 and Rs.14141135/- (Tax-14141135/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload of work. **No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer.** In view of above the para may please be dropped.

8. M/s Raman Trading Co. Sirsa TIN 6822919592, A.Y 2013-14.

In reply to audit objection it is submitted that the assessment of M/s Raman Trading Company, Sirsa for the year 2013-14 was framed vide Disposal No. 154/2013-14/15.04.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. **No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer.** In view of above the para may please be dropped.

9. M/s Shruti Trading Co. Sirsa TIN 6832918665, A.Y 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Shruti Trading Co., Sirsa Holding TIN 06652920801 is engaged in the business of khal, binola. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 158/2013-14/15.04.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

10. M/s Jai luxmi Sales Corp. Sirsa TIN 6392921624 A.Y.2014-15.

In reply to audit objection it is submitted that the assessment of M/s Jai Luxmi Sales Corporation, Sirsa for the year 2014-15 was framed vide Disposal No. 163/2014-15/15.04.2015 creating demand of Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

11. M/s Ramkumar Charan dass , Sirsa TIN 6642907275 A.Y 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Ram Kumar Chabbil Dass, Sirsa Holding TIN 06642907275 is engaged in the business of gwar gram, paddy and sarso etc. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 748/2013-14/14.10.2015 creating demand nil

under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

12. M/s Shree durga Trading Co. Sirsa, TIN 6912917457. A.Y. 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Shri Durga Trading Co., Sirsa Holding TIN 06912917457 is engaged in the business of building material. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 809/2013-14/16.10.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

13. M/s Mangat Ram Bharat bhushan , Sirsa TIN 6822904169, A.Y 2013-14.

In reply to audit objection it is submitted that the assessment of Mangat Ram Bharat Bhushan ,Sirsa Holding TIN 06822904169 is engaged in the business of cotton, wheat, sarso and paddy. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 835/2013-14/16.10.2015 creating demand of Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

14. M/s Sanwariya Traders, Sirsa ,TIN 6482918033, A.Y 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Sawariya Traders, Sirsa Holding TIN 06482918033 is engaged in the business of cotton cloth, plastic strips, and tools etc. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 873/2013-14/26.10.2015 creating demand Nil under the HVAT Act 2003 and Rs.416897/- (Tax-416897/-, penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. **No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer.** In view of above the para may please be dropped.

15. M/s Singla Enterprises , Sirsa , TIN 6812915766, A.Y 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Singla Enterprises, Sirsa Holding TIN 06812915766 is engaged in the business of barley

gwar etc. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 894/2013-14/02.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. **No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer.** In view of above the para may please be dropped.

16. M/s Ravi kumar & Co. , Sirsa, TIN 6182917616,A.Y. 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Ravi Kumar & Company, Sirsa Holding TIN 06152917616 is engaged in the business of .The assessment of the firm for the year 2013-14 was framed vide Disposal No. 927/2013-14/04.11.2015 creating demand of Rs 200/- under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. **No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer.** In view of above the para may please be dropped.

17. M/s Chhabildass MohinderKumar,Sirsa,TIN 6392909886,A.Y.2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Chhabil Dass Mohinder Kumar, Sirsa Holding TIN 06392909886 is engaged in the business of khal, sugar, cotton seed and chana churi etc. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 935/2013-14/04.11.2015 creating demand Nil under the HVAT Act 2003 and Rs.1203061/- (Tax-1203061/- penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

18. M/s Singla Koods , Sirsa, TIN 6492919822,A.Y.2013-14.

In reply to audit objection it is submitted that the assessment of M/s Singla Foods, Sirsa for the year 2013-14 was framed vide Disposal No. 969/2013-14/05.11.2015 creating demand nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. **No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer.** In view of above the para may please be dropped.

19. M/s Ravi Kumar & Co., Sirsa, TIN 6182997616.A.Y.2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Ravi Kumar & Company, Sirsa Holding TIN 06152917616 is engaged in the business

of .The assessment of the firm for the year 2013-14 was framed vide Disposal No. 927/2013-14/04.11.2015 creating demand of Rs 200/- under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. **No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer.** In view of above the para may please be dropped.

20. M/s Sadhu Ram Subhash Chand, Sirsa, TIN 6942120690, A.Y 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Sadhu Ram Subhash Chand, Sirsa Holding TIN 06942920690 is engaged in the business of paddy basmati and rice etc. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1161/2013-14/10.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. **No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer.** In view of above the para may please be dropped.

21. M/s Dhan laxmi Seeds ,Sirsa, TIN. 6652910016.A.Y 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Dhan Luxmi Seed, Sirsa Holding TIN 06652910616 is engaged in the business of cotton seed paddy seed gwar seed wheat seed etc. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1182/2013-14/13.11.2015 creating demand nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. **No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer.** In view of above the para may please be dropped.

22. M/s Partap Agro Index , Sirsa, TIN 6572917995, A.Y. 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Partap Agro Industries, Sirsa Holding TIN 06572915995 is engaged in the business of cotton cotton seeds oil and khal. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1232/2013-14/17.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

23. M/s Ganga cotton of Allied Industries, Sirsa. TIN 6712906606. A.Y.2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Ganga Cotton & Allied Inds., Sirsa Holding TIN 06712906606 is engaged in the business of cotton khal, binola and cigrate. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1449/2013-14/03.12.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

24. M/s Zamindara Pesticides Sirsa, TIN 6432917915.A.Y 2013-14.

In reply to audit objection it is submitted that the assessment of M/s Zamindara Pesticides, Sirsa Holding TIN 06432917915 is engaged in the business of fertilizers and pesticides. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1257/2013-14/19.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

25. M/s P.S. Nagpal & sons Sirsa, TIN 6352900516.A.Y.2013-14.

In reply to audit objection it is submitted that the assessment of case M/s P.S Nagpal & Sons, Sirsa Holding TIN 06352900596 is engaged in the business of cotton wheat, cigrate and paddy. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1265/2013-14/19.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

26. M/s Anmol Enterprises Sirsa, TIN 6532919412.A.Y.2013-14.

In reply to audit objection it is submitted that the assessment of M/s Anmol Enterprises, Sirsa for the year 2013-14 was framed vide Disposal No. 1273/2013-14/19.11.2015 creating demand Nil under the HVAT Act 2003 and nil(Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has

been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

27. M/s Rakesh kumar Naveen kumar Sirsa ,TIN 6812915281.A.Y. 2013-14.

In reply to audit objection it is submitted that M/s Rakesh Kumar Naveen Kumar, Sirsa for the year 2013-14 was framed vide Disposal No. 1278/2013-14/20.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

28. M/s Aradhita Enterprises Sirsa, TIN 6172921453.A.Y. 2014-15.

In reply to audit objection, it is submitted that M/s Aradhita Enterprises holding Tin 06172921453 is engaged in the business of Rice, Mustured, Cigarette and Rice. The assessment of the firm for the year 2014-15 was framed vide order disposal No. 1287/dated 20.11.15 creating demand Nil/- under HVAT Act. 2003 and Rs. 42066817/- (Tax-42066817/-, Penalty-Nil/-& Interest-Nil/-) under the CST Act. 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24-05-2016. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

29. M/s Ridhi Sales Coroporation Sirsa, TIN 6562921481.A.Y. 2014-15.

In reply to audit objection, it is submitted that M/s Ridhi Sidhi Sales Corp. holding Tin 06562921481 is engaged in the business of Cigarette and Mobil Oil. The assessment of the firm for the year 2014-15 was framed vide order disposal No. 1292/dated 20.11.15 creating demand Nil/- under HVAT Act. 2003 and Rs. 5178809/- (Tax-5178809/-, Penalty-Nil/-& Interest-Nil/-) under the CST Act. 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24-05-2016. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

30. M/s Ram Chander Inder Kumar Sirsa, TIN 662903125. A.Y. 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Ram Chand Inder Kumar, Sirsa Holding TIN 06692903125 is engaged in the business of pesticide and fertilizer etc. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1297/2013-14/20.11.2015 creating demand nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

31. M/s Ram Niwas pardeep kumar Sirsa, TIN 6212920655.A.Y.2014-15.

In reply to the audit objection it is submitted that the assessment case M/s Ram Niwas Pardeep Kumar, holding TIN 06212920655 is engaged in the business of Food Grain. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1307/2014-15 dated 20-11-2015 creating Nil demand Under the HVAT Act, 2003 and Rs. 11648612 under the CST Act, 1956.

The Assessing Authority has assessed the case prior to the issuance of scrutiny criteria for the year 2014-15 i.e. 24.05.2016. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

32. M/s Vinay Kumar Babu Lal Sirsa, TIN 6672921458.A.Y.2014-15.

In reply to audit objection it is submitted that the assessment of M/s Vijay Kumar Babu Lal, Sirsa for the year 2014-15 was framed vide Disposal No. 1313/2014-15/23.11.2015 creating demand Nil under the HVAT Act 2003 and Rs.384884/- (Tax-384884/- penalty-nil, interest-nil) under the CST Act 1956.

- The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

33. M/s Shree Sanwary steel traders Sirsa, TIN 6332921268. A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of M/s Shree Sawariya Steel Traders, Sirsa for the year 2014-15 was framed vide Disposal No. 1321/2014-15/24.11.2015 creating demand of Nil under the HVAT Act 2003 and Rs. 910228/- of under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

34. M/s B.D Ispat Pvt. Ltd. Sirsa, TIN 6432919370.A.Y.2014-15.

In reply to audit objection it is submitted that the assessment of M/s B.D Ispat, Sirsa for the year 2014-15 was framed vide Disposal No. 1336/2014-15/23.11.2015 creating demand of Nil under the HVAT Act 2003 and Rs.1296074 (Tax-1296074/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

35. M/s Subhash Chander Saish kumar Sirsa, TIN 690218869.A.Y. 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Subhash Chand Satish Kumar, Sirsa Holding TIN 06902918869 is engaged in the business of cigrate, timber, glass and pvc board etc. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1344/2013-14/23.11.2015 creating demand nil under the HVAT Act 2003 and Rs.14432296/-(Tax-14432296/-penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

36. M/s Shree Jawaharnath Trading Co., Sirsa, TIN 6042920797, A.Y. 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Shree Jawaharnath Trading Co., Sirsa Holding TIN 06042920797 is engaged in the business of cement cigrate rice and khal. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1346/2013-14/23.11.2015 creating demand of Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

37. M/s Vijay Kumar Sirsa, TIN 6812918870.A.Y.2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Vijay Kumar, Sirsa for the year 2013-14 was framed vide Disposal No. 1173/2013-14/31.03.2015 creating demand Nil under the HVAT Act 2003 and Rs.13641080/-(Tax-13641080/-, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

38. M/s Gurnanak Enterprises Sirsa, TIN 6052918124. A.Y. 2014-15

In reply to audit objection, it is submitted that M/s Gurunanak Enterprises holding Tin 06052918124 is engaged in the business of Mobil Oil, Cigarette. The assessment of the firm for the year 2014-15 was framed vide order disposal No.

1353/dated 24.11.15 creating demand Nil/- under HVAT Act. 2003 and Rs. 26580545/- (Tax-26580545/-, Penalty-Nil/-& Interest-Nil/-) under the CST Act. 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24-05-2016. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

39. M/s Bhutani Enterprises Sirsa, TIN 6572919875,A.Y.2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Bhutani Enterprises, Sirsa Holding TIN 06572919875 is engaged in the business of cigrate and gwar etc. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1359/2013-14/24.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

40. M/s Shree Turipati Trader Sirsa, TIN 630291811.A.Y.2014-15.

In reply to audit objection it is submitted that the assessment of case M/s Shri Tirupati Trader Cotton, Sirsa Holding TIN 06302913811 is engaged in the business of cement cigrate rice and cotton etc. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1365/2014-15/24.11.2015 creating demand of Rs nil under the HVAT Act 2003 and Rs.26057612/- (Tax-26057612/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

41. M/s Satpal Rajesh Kumar Sirsa, TIN 6432918691.A.Y.2014-15.

In reply to audit objection it is submitted that the assessment of M/s Satpal Rajesh Kumar, Sirsa for the year 2014-15 was framed vide Disposal No. 1372/2014-15/26.11.2015 creating demand nil under the HVAT Act 2003 and Rs.11331072/-(Tax-11331072/-penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the

Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

42. M/s Shiv Corporation Sirsa, TIN 6372919867.A.Y. 2013-2014 & 2014-15.

In reply to audit objection it is submitted that M/s Shiv Corporation, Sirsa for the year 2013-14 was framed vide Disposal No. 1440/2013-14/03.12.2015 creating demand Nil under the HVAT Act 2003 and Rs. 7616882/- (Tax-7616882/-, penalty-nil, interest-nil) under the CST Act 1956.

No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer.

M/s Shiv Corporation, Sirsa for the year 2014-15 was framed vide Disposal No. 1373/2014-15/26.11.2015 creating demand Nil under the HVAT Act 2003 and Rs. 8434658/- (Tax-8434658/-, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The criteria were declared on 24.05.2016. While assessment has been framed on 26.11.2015. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

43. M/s Nanak Chand Sirsa, TIN 6112920904.A.Y. 2014-15.

In reply to audit objection it is submitted that M/s Nanak Chand & Sons, Sirsa for the year 2014-15 was framed vide Disposal No. 1378/2014-15/27.11.2015 creating demand Nil under the HVAT Act 2003 and Rs 7952469/- (Tax-7952469/-, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

44. M/s Om Parkash Sirsa, TIN 6742919151.A.Y.2014-15.

In reply to audit objection it is submitted that M/s Om Parkash Ashwani Kumar, Sirsa for the year 2014-15 was framed vide Disposal No. 1380/2014-15/26.11.2015 creating demand Nil under the HVAT Act 2003 and Rs 2484888/- (Tax-2484888/-, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

45. M/s Vinayak Traders Sirsa, TIN 6372920970.A.Y.2014-15.

In reply to audit objection it is submitted that M/s Vinayak Trading Co., Sirsa for the year 2014-15 was framed vide Disposal No. 1382/2014-15/26.11.2015

creating demand Nil under the HVAT Act 2003 and 8828986/- (Tax-8828986/-, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

46. M/s Jiatender Parkash Sirsa, TIN 6.2329E+10. A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of M/s Jitender Parshad Prem Kumar, Sirsa for the year 2014-15 was framed vide Disposal No. 1384/2014-15/26.11.2015 creating demand Nil under the HVAT Act 2003 and Rs.14141135/- (Tax-14141135/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

47. M/s Shree shyam Foods Sirsa, TIN 6632917417.A.Y.2014-15.

In reply to audit objection, it is submitted that M/s Shree shyam Foods holding Tin 06632917417 is engaged in the business of Wheat, Mustard, Gram, Barley, Paddy, Rice, Cake, Plastic and Cigarette. The assessment of the firm for the year 2014-15 was framed vide order disposal No. 1385/dated 26.11.15 creating demand Nil/- under the HVAT Act. 2003 and CST Act. 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24-05-2016. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

48. M/s Satish industries Sirsa, TIN 6142921615.A.Y.2014-15.

In reply to audit objection, it is submitted that M/s Satish Industries Foods holding Tin 06142921615 is engaged in the business of Wheat, Barley, Bajari, Cigarette, Paddy, Rice, Rice Bran, and Mobil Oil. The assessment of the firm for the year 2014-15 was framed vide order disposal No. 1387/dated 26.11.15 creating demand Nil/- under the HVAT Act. 2003 and CST Act. 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24-05-2016. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

49. M/s Aman trading Co. , Sirsa, TIN 6122919686. A.Y 2014-15.

In reply to audit objection it is submitted that the assessment of M/s Aman Trading Co., Sirsa for the year 2014-15 was framed vide Disposal No. 1388/2014-15/26.11.2016 creating demand Nil under the HVAT Act 2003 and Rs.14141135/- (Tax-14141135/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

50. M/s Shree Ganesh Suppliers, Sirsa TIN. 6372919791.A.Y.2014-15.

In reply to audit objection it is submitted that M/s Shree Ganesh Suppliers, Sirsa for the year 2014-15 was framed vide Disposal No. 1412/2014-15/27.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

51. M/s Aggarwal & Sons, sirsa, TIN 6312919145. A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of M/s Aggarwal & Sons, Sirsa for the year 2014-15 was framed vide Disposal No. 1390/2014-15/26.11.2015 creating demand Nil under the HVAT Act 2003 and Rs.13641080/- (Tax-13641080/-, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

52. M/s Padham Kumar Amit kumar, Sirsa, TIN 6342916170. A.Y. 2014-15.

In reply to audit objection it is submitted that M/s Padam Kumar Amit Kumar, Sirsa for the year 2014-15 was framed vide Disposal No. 1311/2014-15/26.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus

purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

53. M/s Sarswati Rice Mill, Sirsa , TIN 6652920801.A.Y.2014-15.

In reply to audit objection it is submitted that the assessment of case M/s Saraswati Rice Mills, Sirsa Holding TIN 06652920801 is engaged in the business of paddy basmati rice. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1392/2014-15/26.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

54. M/s Nanak Chand , Sirsa, TIN 6312918951. A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of M/s Nanak Chand Ashok Kumar, Sirsa for the year 2014-15 was framed vide Disposal No. 1393/2014-15/26.11.2015 creating demand nil under the HVAT Act 2003 and Rs.261017/- (Tax-261017/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

55. M/s Shree Durga, Sirsa, TIN 6822919786,A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of case M/s Shree durga Cotton, Sirsa Holding TIN 06172918737 is engaged in the business of cigrate cotton and khal etc. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1394/2014-15/26.11.2015 creating demand nil under the HVAT Act 2003 and Rs.2485220/- (Tax-2485220/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

56. M/s Surya Trading Co., sirsa TIN 6342921505,A.Y 2014-15.

In reply to audit objection it is submitted that the assessment of case M/s Surya Trading Company, Sirsa Holding TIN 06342921505 is engaged in the business of cigrate for the year 2014-15 was framed vide Disposal No. 1395/2014-

15/26.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

57. M/s Ashu Trading Co., sirsa , TIN 6712919410, A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of M/s Ashu Trading Company, Sirsa for the year 2014-15 was framed vide Disposal No. 1396/2014-15/26.11.2015 creating demand Nil under the HVAT Act 2003 and Rs.1509825/- (Tax-1509525/-, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

58. M/s J.S & sons , Sirsa, TIN 6212919685. A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of M/s J.S & Sons, Sirsa for the year 2014-15 was framed vide Disposal No. 1397/2014-15/26.11.2015 creating demand of Nil under the HVAT Act 2003 and Rs.14141135/- (Tax-14141135/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

59. M/s Shree Surdasha Sirsa, TIN 6172918737.A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of case M/s Shree Sudarshan Cotton, Sirsa Holding TIN 06172918737 is engaged in the business of cigrate cotton and rice etc. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1398/2014-15/26.11.2015 creating demand nil under the HVAT Act 2003 and Rs.2341560 (Tax-2341560 penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

60. M/s S.C Trading Co., Sirsa, TIN 6142919809.A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of case M/s S.C Trading Co., Sirsa Holding TIN 06182910826 is engaged in the business of cigrate gwar, kharl narma and sarso etc. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1399/2014-15/26.11.2015 creating demand of Rs Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

61. M/s R.K Associates Sirsa , TIN 6802920961. A.Y 2014-15.

In reply to audit objection it is submitted that the assessment of case M/s R.K Associates, Sirsa Holding TIN 06802920961 is engaged in the business of building material. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1400/2014-15/26.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

62. M/s Shree Jawaharnath Trading Co, Sirsa, TIN 6042920797.A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of M/s Shree Jawaharnath Trading Company, Sirsa for the year 2014-15 was framed vide Disposal No. 1401/2014-15/26.11.2015 creating demand Nil under the HVAT Act 2003 and Rs.18696850 (Tax-18696850/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

63. M/s Gupta & Co., Sirsa , TIN 6962930388.A.Y.2014-15.

In reply to audit objection it is submitted that the assessment of case M/s Gupta & Company, Sirsa Holding TIN 06962920388 is engaged in the business of building Material. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1402/2014-15/26.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax- nil penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

64. M/s Mohan lal Naresh Kumar, Sirsa, TIN 6582919530. A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of M/s Mohan Lal Naresh Kumar, Sirsa for the year 2014-15 was framed vide Disposal No. 1404/2014-15/27.11.2015 creating demand Nil under the HVAT Act 2003 and Rs.14141135/- (Tax-14141135/- penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

65. M/s Jagdamba Cotton , Sirsa, TIN 6122919783. A.Y. 2014-15.

In reply to audit objection it is submitted that M/s Jagdamba Cotton, Sirsa for the year 2014-15 was framed vide Disposal No. 1405/2014-15/27.11.2015 creating demand Nil under the HVAT Act 2003 and Rs 2432142/- (Tax-2462142/-, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

66. M/s M.S Enterprises Sirsa, TIN 6722919453. A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of case M/s M.S Enterprises, Sirsa Holding TIN 06722919453 is engaged in the business of Iron and Cement. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1406/2014-15/27.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

67. M/s Manik Industries Sirsa, TIN 6102919600.A.Y.2014-15.

In reply to audit objection it is submitted that the assessment of case M/s Manik Industries, Sirsa Holding TIN 06102919600 in the business of iron and cement. The assessment of the firm for the year 2014-15 was framed vide Disposal No.

1408/2013-14/27.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

68. M/s Madan Lal YogenderKumar, Sirsa , TIN 6132917789.A.Y.2014-15.

In reply to audit objection it is submitted that the assessment of case M/s Madan Lal Virender Kumar, Sirsa Holding TIN 06132917789 is engaged in the business of chana, cotton, khal and binola etc. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1409/2014-15/27.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

69. M/s Shruti Trading Company. Sirsa, TIN 6832918665 A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of case M/s Shruti Trading Co., Sirsa Holding TIN 06832918665 is engaged in the business of cotton, khal binola and fertilizer etc. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1410/2014-15/27.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

70. M/s Raman Trading Co.Sirsa, TIN 6822919592,A.Y.2014-15.

In reply to audit objection it is submitted that the assessment of M/s Raman Trading Company, Sirsa for the year 2014-15 was framed vide Disposal No. 1411/2014-15/27.11.2015 creating demand Nil under the HVAT Act 2003 and nil(Tax-nil/-, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the

Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

71. M/s Aggarwal Enterprises Sirsa, TIN 6752920843. A.Y.2014-15.

In reply to audit objection it is submitted that M/s Aggarwal Enterprises, Sirsa Holding TIN 06752920843 is engaged in the business of cotton, khal and binola. The assessment of the firm for the year 2014-15 was framed Disposal No. 1412/2014-15/27.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

72. M/s Sanjay Trading Co., Sirsa, TIN 6092919557.A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of M/s Sanjay Trading Co., Sirsa for the year 2014-15 was framed vide Disposal No. 1413/2014-15/27.11.2015 creating demand Nil under the HVAT Act 2003 and Rs.14141135/- (Tax-14141135/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. **No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer.** In view of above the para may please be dropped.

73. M/s Ram Chand Atam Parkash, Sirsa, TIN 6612919007.A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of M/s Ram Chander Atma Ram, Sirsa for the year 2014-15 was framed vide Disposal No. 1417/2014-15/27.11.2015 creating demand of Nil under the HVAT Act 2003 and Nil (Tax-Nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

74. M/s Gupta Traders Sirsa, TIN 6542921492.A.Y.2014-15.

In reply to audit objection it is submitted that the assessment of case M/s Gupta traders, Sirsa Holding TIN 06542921492 is engaged in the business of Iron and Cement. The assessment of the firm for the year 2014-15 was framed by the then Assessing Authority vide Disposal No. 1420/2014-15/27.11.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

75. M/s Vishal Corporation , Sirsa, TIN 6259275,A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of case M/s Vishal Corporation, Sirsa for the year 2014-15 was framed vide Disposal No. 1423/2014-15/27.11.2015 creating demand Nil under the HVAT Act 2003 and Rs 251207651/- (Tax-251207651/-, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

76. M/s Rajesh Enterprises, sirsa, TIN 6202920903.A.Y.2014-15.

In reply to audit objection it is submitted that the assessment of case M/s Rajesh Enterprises, Sirsa Holding TIN 06202920903 is engaged in the business of binola cigrate khal rice paddy etc. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1424/2014-15/27.11.2015 creating demand of Nil under the HVAT Act 2003 and Rs.nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

77. M/s Kumar Traders Sirsa, TIN 69722904620.A.Y.2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Kumar Traders, Sirsa for the year 2013-14 was framed vide Disposal No. 1447/2013-14/3.12.2015 creating demand Nil under the HVAT Act 2003 and Rs.200723/- (Tax-200723/-, penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

78. M/s Jitender Prashd Prem Kumar, Sirsa, TIN 6232918995.A.Y. 2013-14.

In reply to audit objection it is submitted that the assessment of M/s Jitender Parshad Prem Kumar, Sirsa for the year 2014-15 was framed vide Disposal No.

1447/2013-14/03.12.2015 creating demand Nil under the HVAT Act 2003 and Rs. 2281084/- (Tax-2281084/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

79. M/s J.S Sons Sirsa, TIN 6212919685.A.Y.2013-14.

In reply to audit objection it is submitted that the assessment of case M/s J.S & Sons, Sirsa Holding TIN 06212919685 is engaged in the business of cigrate, mobil oil, glass, khal timber. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1448/2013-14/03.12.2015 creating demand Nil under the HVAT Act 2003 and Rs.14141135/- (Tax-14141135/- penalty-nil, interest-nil) under the CST Act 1956. The copy of assessment order alongwith TDN was issued and duly served to the dealer on dated 03.12.15.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

80. M/s Ganga Cotton Allied Industries, Sirsa, TIN 6712906606.A.Y. 2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Ganga Cotton & Allied Inds., Sirsa Holding TIN 06712906606 is engaged in the business of cotton khal, binola and cigrate. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1449/2013-14/03.12.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

81. M/s Brij Lal & Sons, Sirsa, TIN 6592919564.A.Y 2014-15.

In reply to audit objection it is submitted that M/s Brij Lal & Sons, Sirsa Holding TIN 06592919864 for the year 2014-15 was framed vide Disposal No. 1453/2014-15/03.12.2015 creating demand Nil under the HVAT Act 2003 and Rs 36383603/- (Tax-36383603/-, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

82. M/s Brij Lal & krishan Kumar, Sirsa, TIN 6322914823,A.Y.2014-15.

In reply to audit objection it is submitted that the assessment of case M/s Brij Lal Krishan Kumar, Sirsa Holding TIN 06632917417 is engaged in the business of bajara, paddy basmati, rice etc. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1454/2014-15/03.12.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

83. M/s Girdhari Lal Suresh Kumar, Sirsa, TIN 6712920768.A.Y. 2014-15.

In reply to audit objection, it is submitted that M/s Girdhari Lal Suresh Kumar holding Tin 06712920768 is engaged in the business of MS wire, Guwar, Cotton Seed. The assessment of the firm for the year 2014-15 was framed vide order disposal No. 1455/dated 03.06.15 creating demand Nil/- under HVAT Act. 2003 and Rs. 12427108/- (Tax-12427108/-, Penalty-Nil/-& Interest-Nil/-) under the CST Act. 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24-05-2016. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

84. M/s Rakesh Kumar Rajiv Kumar, Sirsa,TIN 6272920913. A.Y. 2014-15.

In reply to audit objection it is submitted that M/s Rakesh Kumar Rajiv Kumar, Sirsa for the year 2014-15 was framed vide Disposal No. 1458/2014-15/31.12.2015 creating demand Nil under the HVAT Act 2003 and Rs 4664246/- (Tax-4664246/-, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

85. M/s Deepak Sales Corporation,Sirsa, TIN 6472916244.A.Y.2013-14.

In reply to audit objection it is submitted that the assessment of case M/s Deepak Sales Corporation, Sirsa Holding TIN 06472916244 is engaged in the business of cotton. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1468/2013-14/04.12.2015 creating demand of Rs Nil under the HVAT Act 2003 and Rs.3315882/-(Tax-3315882/-, penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

86. M/s M.R Overseas, Sirsa, TIN 6912919300.A.Y. 2014-15.

In reply to audit objection it is submitted that the assessment of M/s M.R Overseas, Sirsa Holding TIN 06912919300 is engaged in the business of cigrate, khal binola, paddy electronic goods iron etc. The assessment of the firm for the year 2014-15 was framed vide Disposal No. 1409/2014-15/04.12.2015 creating demand nil under the HVAT Act 2003 (Tax-3627227, penalty-nil, interest-nil) under the CST Act 1956. The copy of assessment order alongwith TDN was issued and duly served to the dealer on dated 04.12.15.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

87. M/s Prem Sales (Prince) Corporation, Sirsa, TIN 6872920874.A.Y 2014-15.

In reply to audit objection it is submitted that M/s Prince Sales Corporation, Sirsa for the year 2014-15 was framed vide Disposal No. 1470/2014-15/04.12.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

88. M/s Sai Om Trading Co., Sirsa. TIN 6302920848.A.Y.2014-15.

In reply to audit objection it is submitted that M/s Sai Om Trading, Sirsa for the year 2014-15 was framed vide Disposal No. 1472/2014-15/04.12.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. . There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

89. M/s Sheetal Entrprises Sirsa, TIN 6522921209.A.Y. 2014-15

In reply to the aduit objection it is submitted that the assessment case M/s Sheetal Enterprises Ellenabad, holding TIN 06522921309 is engaged in the

business of Food Grain. The Assessment of the firm for the year 2014-15 was framed Vide Disposal No. 1478/2014-15 dated 04-12-2015 creating Nil demand Under the HVAT Act, 2003 and CST Act, 1956.

The Assessing Authority has assessed the case prior to the issuance of scrutiny criteria for the year 2014-15 i.e. 24.05.2016. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

90. M/s Rama Traders, Sirsa, TIN 6662918903, A.Y. 2013-14

In reply to audit objection it is submitted that the assessment of case M/s Rama Traders, Sirsa Holding TIN 06662918904 is engaged in the business of khal, rice and cotton etc. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1165/2013-14/31.11.2015 creating demand Nil under the HVAT Act 2003 and Rs.332567/- (Tax-332567/- penalty-nil, interest-nil) under the CST Act 1956.

The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

91. M/s Ashu Trading Company, Sirsa, TIN 6712919410, A.Y. 2013-14

In reply to audit objection it is submitted that the assessment of case M/s Ashu Trading Company, Sirsa Holding TIN 06712919410 is engaged in the business of cigarette, rice, khal and paddy etc. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1173/2013-14/31.03.2015 creating demand Nil under the HVAT Act 2003 and Rs.13641080/- (Tax-13641080/-, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e. 29.05.2015. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

92. M/s B.D. Ispat Pvt. Ltd., Sirsa, TIN 6432919376, A.Y. 2013-14

In reply to audit objection it is submitted that the assessment of M/s B.D Ispat, Sirsa for the year 2013-14 was framed vide Disposal No. 1178/2013-14/31.03.2015 creating demand of Nil under the HVAT Act 2003 and Nil (Tax Nil penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e. 29.05.2015. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

93. M/s Gupta & Company, Sirsa, TIN 6962920388, A.Y. 2013-14

In reply to audit objection it is submitted that the assessment of M/s Gupta & Company, Sirsa for the year 2013-14 was framed vide Disposal No. 1179/2013-14/31.03.2015 creating demand of Rs Nil under the HVAT Act 2003 and Rs.1296074 (Tax-1296074/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

94. M/s Manik Industries, Sirsa, TIN 6102919600, A.Y. 2013-14

In reply to audit objection it is submitted that M/s Manik Industries, Sirsa Holding TIN 06102919600 is engaged in the business of Iron and cement. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1180/2013-14/31.03.2015 creating demand Nil under the HVAT Act 2003 and Rs.6496449/- (Tax-6496449/- penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

95. M/s M.S. Enterprises, Sirsa, TIN 6722919453, A.Y. 2013-14

In reply to audit objection it is submitted that the assessment of case M/s M.S Enterprises, Sirsa Holding TIN 06722919453 is engaged in the business of iron and cement etc. The assessment of the firm for the year 2013-14 was framed vide Disposal No. 1181/2013-14/31.03.2015 creating demand nil under the HVAT Act 2003 and Rs.4307194/- (Tax-4307194, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

96. M/s Mittal Iron Store, Sirsa, TIN 6092901806, A.Y. 2013-14

In reply to the audit objection it is submitted that the assessment case M/s Mittal Iron Store Ellenabad Sirsa holding TIN 06092901806 is engaged in the business of Iron & Cement. The Assessment for the year 2013-14 was framed Vide Disposal No. 479/2013-14 dated 03-09-2015 creating Nil demand Under the HVAT Act, 2003 and CST Act, 1956.

The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been

noticed. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

97. M/s V.K. Trading, Sirsa, TIN 6592918797, A.Y. 2014-15

In reply to audit objection it is submitted that the assessment of case M/s V.K. Trader, Sirsa Holding TIN 06592918797 is engaged in the business of cotton. The assessment of the firm for the year 2014-15 was vide Disposal No. 496/2014-15/07.09.2015 creating demand Nil under the HVAT Act 2003 and nil (Tax-nil, penalty-nil, interest-nil) under the CST Act 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2014-15 i.e 24.05.2016. The case has been assessed under deemed assessment due to overload of work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

98. M/s Shree Shiv Trading Company, Sirsa, TIN 06772912102, A.Y. 2013-14

In reply to the audit objection it is submitted that the assessment case M/s Shree Shiv Trading Co Ellenabad Sirsa holding TIN 06772912102 is engaged in the business of Food Grain. The Assessment for the year 2013-14 was framed Vide Disposal No. 509/2013-14 dated 10-09-2015 creating Nil demand Under the HVAT Act, 2003 and CST Act, 1956.

The case has been assessed under deemed assessment due to overload work not with any intention. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

99. M/s Shoduary Sahib Ram & Sons (Chabil Dass Bansal Filling Station), Sirsa, TIN 6462919111, A.Y. 2013-14

In reply to the audit objection it is submitted that the assessment case M/s Chhabil Dass Bansal Filling Station Vill. Bani, Ellenabad, holding TIN 06522921309 is engaged in the business of Petrol & Diesel. The Assessment of the firm for the year 2013-14 was framed Vide Disposal No. 566/2014-15 dated 30-09-15 creating Nil demand Under the HVAT Act, 2003 and CST Act, 1956.

The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

100. M/s Jagdamba Cement, Sirsa, TIN 06672911187, A.Y. 2013-14

In reply to the audit objection it is submitted that the assessment case M/s Shri Jagdamba Cement Ellenabad Sirsa holding TIN 06672911187 is engaged in the business of Cement. The assessment of the firm for the year 2013-14 was framed Vide Disposal No. 1115/2013-14 dated 16-03-2015 Under the HVAT Act, 2003 and CST Act, 1956 creating NIL demand.

The Assessing Authority has assessed the case prior to the issuance of scrutiny criteria for the year 2013-14 i.e. 29.05.2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

101. M/s Shivam Trader, Sirsa, A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Shivam Traders holding Tin 06382914984 is engaged in the business of Mobil Oil. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 28/dated 06.04.2015 creating demand Nil/- under HVAT Act. 2003 and Nil/- under the CST Act. 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e. 29.05.2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

102. M/s Jai Ambey Agro Industries, Sirsa A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Jai Ambey Agro Ind. holding Tin 06382917603 is engaged in the business of Iron and Sacrab. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 84/dated 17.04.2015 creating demand Nil/- under HVAT Act. 2003 and Rs. 180291/- (Tax-180291/-, Penalty-Nil/- & Interest-Nil/-) under the CST Act. 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e. 29.05.2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

103. M/s Jai Ambey Agro Industries, Sirsa A.Y. 2014-15

In reply to audit objection, it is submitted that M/s Jai Ambey Agro Ind. holding Tin 06382917603 is engaged in the business of Iron and Sacrab. The assessment of the firm for the year 2014-15 was framed vide order disposal No. 493/dated 06.09.2016 creating demand Nil/- under HVAT Act. 2003 and Nil/- (Tax-Nil/-, Penalty-Nil/- & Interest-Nil/-) under the CST Act. 1956.

The Assessing Authority has assessed the case later on of issuance of the scrutiny criteria for the year 2013-14 i.e. 24.05.2016. The case has been assessed under deemed assessment. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

104. M/s Monga Trading Company, Sirsa A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Monga Trading Co. holding Tin 06182905588 is engaged in the business of Cement and Iron. The assessment of

the firm for the year 2013-14 was framed vide order disposal No. 917/dated 12.10.2015 creating demand Nil/- under HVAT Act. 2003 and under the CST Act. 1956.

In response to the audit objection raised by the audit party is denied. The para raised by the audit party is that the case falls under the criteria of scrutiny case.

As per the criteria of scrutiny cases vide circular No. 1092-ST-6 dated 29.05.2015 cases having GTO more than 10 crore or ITC above 25 lakh in a year wise to be selected.

In the cases of M/s Monga Trading Co. TIN- 06182905588 does not falls in scrutiny criteria As GTO is Rs. 18037401/- and ITC is Rs. 2325775/- which is below the limit of criteria in the assessment order ITC is mentioned as Rs. 2795622/- which includes opening balnce of Rs. 469847/- and ITC allowed as Rs. 2325775/- Therefore ITC allowed for the year is below 25 lac and it comes into deemed and the than Assessing Authority has rightly been assessed after due verification.

Keeping in view the above facts para may be dropped.

105. M/s Shree Sarsainath Trading Company, TIN 06142915795, Sirsa A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Shri Sar Sai Nath Trading Co. holding Tin 06142915795 is engaged in the business of Iron and Iron Goods. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 1069/dated 04.11.2015 creating demand Nil/- under HVAT Act. 2003 and Rs. 380786/- (Tax-380786/-, Penalty-Nil/- & Interest-Nil/-) under the CST Act. 1956.

The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

106. M/s Rattan Sarot Enterprises, Sirsa TIN 06642914550 A.Y. 2014-15

In reply to audit objection, it is submitted that M/s Rattan Sarot Enterprises holding Tin 06642914550 is engaged in the business of Mobil oil, HSD, MS. The assessment of the firm for the year 2014-15 was framed vide order disposal No. 1192/dated 25.11.2016 creating demand of Rs.2786/- (Tax-2786/-, Penalty-Nil/- & Interest-Nil/-) under HVAT Act. 2003 and demand Nil/- under the CST Act. 1956.

The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

107. M/s Bhagwat Rai Darshan Kumar, Sirsa TIN 06542901316 A.Y. 2014-15

In reply to audit objection, it is submitted that M/s Bhagwat Rai Darshan Kumar holding Tin 06542901316 is engaged in the business of Mobil oil, HSD, MS. The assessment of the firm for the year 2014-15 was framed vide order disposal No.

1213/dated 28.11.2016 creating demand of Rs. 71908/-(Tax-71908/-, Penalty-Nil/-& Interest-Nil/-) under HVAT Act. 2003 and Nil/- under the CST Act. 1956.

The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

108. M/s H.P. Radha Swami, Sirsa TIN 06392916482 A.Y. 2013-14

In reply to audit objection, it is submitted that M/s H.P. Radha Sawami Automobiles holding Tin 06392916482 is engaged in the business of Mobil Oil, Diesel and Petrol. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 1156/dated 27.11.2015 creating demand of Rs.18257/-(Tax-18257/-, Penalty-Nil/-& Interest-Nil/-) under HVAT Act. 2003 and Nil/- under the CST Act. 1956.

The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

109. M/s Bal Chand Shri Ram B.R. Dealer, Sirsa TIN 06652901983 A.Y. 2014-15

In reply to audit objection, it is submitted that M/s Bal chand Shri Ram holding Tin 06652901983 is engaged in the business of Mobil oil, HSD, MS. The assessment of the firm for the year 2014-15 was framed vide order disposal No. 1202/dated 25.11.2016 creating demand of Rs. 10202/-(Tax-10202/-, Penalty-Nil/-& Interest-Nil/-) under HVAT Act. 2003 and Nil/- under the CST Act. 1956.

The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

110. M/s Sanjay Enterprises, Sirsa TIN 06132920117 A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Sanjay Enterprises holding Tin 06132920117 is engaged in the business of Tobacco, Cement and TMT BAR . The assessment of the firm for the year 2013-14 was framed vide order disposal No. 1205/dated 31.03.2015 creating demand Nil/- under HVAT Act. 2003 and Rs. 14182625/-(Tax-14182625/-, Penalty-Nil/-& Interest-Nil/-) under the CST Act. 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

111. M/s Lahari (Laksi) Trading Company, Sirsa A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Lahari Trading Co. holding Tin 06262919997 is engaged in the business of Tobacco, Cement and TMT BAR . The assessment of the firm for the year 2013-14 was framed vide order disposal

No. 1207/dated 31.03.2015 creating demand Nil/- under HVAT Act. 2003 and Rs. 9876689/- (Tax-9876689/-, Penalty-Nil/- & Interest-Nil/-) under the CST Act. 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

112. M/s M.K. Trading Company, Sirsa A.Y. 2013-14

In reply to audit objection, it is submitted that M/s M.K. Trading Co. holding Tin 06352919317 is engaged in the business of Cement, Iron, Sacrab and Cotton seed. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 1209/dated 31.03.2015 creating demand Nil/- under HVAT Act. 2003 and Rs. 12177178/- (Tax-12177178/-, Penalty-Nil/- & Interest-Nil/-) under the CST Act. 1956.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29.05.2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

113. M/s Shree Shayam Enterprises, Sirsa A.Y. 2013-14

In reply to audit objection, it is submitted that M/s M/s Shree Shyam Enterprises holding Tin 06092916841 is engaged in the business of Guwar. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 1326/dated 31.03.2017 creating demand Nil/- under HVAT Act. 2003 and under the CST Act. 1956.

The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

114. M/s Wadhawa Mobile Cares, Sirsa, TIN 06352916116, A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Wadhawa Mobile cares, sirsa holding Tin 06352916116 is engaged in the business of Mobile and its accessories. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 87/dated 4-5-2015 under HVAT Act. 2003 and CST Act 1956 creating nil demand.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29-05-2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue **to the state exchequer**. In view of above the para may please be dropped.

115. M/s Shakti Electronic, Sirsa, TIN 06602912050, A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Shakti Electronic, Sirsa holding Tin 06602912050 is engaged in the business of Electronics goods. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 137/dated 11-5-2015 under HVAT Act. 2003 and CST Act 1956 creating nil demand.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29-05-2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

116. M/s Narang Medical Hall Sirsa, TIN 06212910276, A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Narang Medical Hall, Sirsa holding Tin 06212910276 is engaged in the business of Medicines. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 172/dated 14-5-2015 under HVAT Act. 2003 and CST Act 1956 creating nil demand.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29-05-2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

117. M/s Rajesh Enterprises, Sirsa, TIN 06722916349, A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Rajesh Enterprises, Sirsa holding Tin 06722916349 is engaged in the business of Medicines. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 178/dated 15-5-2015 under HVAT Act. 2003 and CST Act 1956 creating nil demand.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29-05-2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

118. M/s Rajesh Medical Hall, Sirsa, TIN 06092901612, A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Rajesh Medical Hall, Sirsa holding Tin 06092901612 is engaged in the business of Medicines. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 181/dated 15-5-2015 under HVAT Act. 2003 and CST Act 1956 creating nil demand.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29-05-2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

119. M/s Mohan Pipe Store, Sirsa, TIN 06502901047, A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Mohan Pipe Store, Sirsa holding Tin 06502901047 is engaged in the business of Pipe and sanitary etc. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 182/dated 15-5-2015 under HVAT Act. 2003 and CST Act 1956 creating nil demand.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29-05-2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

120. M/s Punjab Radio Company, Sirsa, TIN 06112905093, A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Punjab Radio Company, Sirsa holding Tin 06112905093 is engaged in the business of Electronics goods. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 190/dated 18-5-2015 under HVAT Act. 2003 and CST Act 1956 creating nil demand.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29-05-2015. The case has been assessed under deemed assessment due to overload work. **No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer.** In view of above the para may please be dropped.

121. M/s Om Tyre Sirsa, TIN 06462907180, A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Om Tyre, Sirsa holding Tin 06462907180 is engaged in the business of Tyres. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 194/dated 18-5-2015 under HVAT Act. 2003 and CST Act 1956 creating nil demand.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29-05-2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

122. M/s Om Sales Co. Sirsa, TIN 06122917455, A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Om Sales Corporation, Sirsa holding Tin 06122917455 is engaged in the business of Electronics goods. The

assessment of the firm for the year 2013-14 was framed vide order disposal No. 215/dated 25-5-2015 under HVAT Act. 2003 and CST Act 1956 creating nil demand.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29-05-2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

123. M/s Computer and Mobile House, Sirsa, TIN 06662916091, A.Y. 2013-14

In reply to audit objection, it is submitted that M/s Computer and Mobile House, Sirsa holding Tin 06622916091 is engaged in the business of Mobile and Computer its accessories. The assessment of the firm for the year 2013-14 was framed vide order disposal No. 231/dated 28-5-2015 under HVAT Act. 2003 and CST Act 1956 creating nil demand.

The Assessing Authority has assessed the case prior to the issuance of the scrutiny criteria for the year 2013-14 i.e 29-05-2015. The case has been assessed under deemed assessment due to overload work. No ambiguity or bogus purchase or wrong allowance of input tax credit has been noticed by the Assessing Authority. There is no loss of Revenue to the state exchequer. In view of above the para may please be dropped.

The Committee has desired that the matter regarding the criteria be investigated personally by the ACS, Excise & Taxation Department and responsibility be fixed in case the orders/instructions were violated under intimation of the Committee within a period of two months.

[11] 2.3.12 (ii) Non-levy of interest:

Section 8 (1) of the CST Act provides for levy of tax at concessional rate of two *per cent* against declaration form C. As per Section 9 (2A) of the CST Act read with Section 14 (6) of HVAT Act interest is leviable in case of default of payment of tax.

(i) Scrutiny of records of DETC (ST) Rohtak office revealed that one dealer claimed sale of detergent at concessional rate against forms C valuing Rs. 30.37 crore during 2012-13 and the same was allowed by the AAs while finalising assessment in March 2016. The dealer was required to pay minimum tax at the rate of two *per cent* valuing Rs. 0.50 crore along with returns which he failed to deposit. As such the dealer was liable to pay interest of Rs. 0.42 crore.

(ii) Scrutiny of records of DETC (ST) Rohtak revealed that four dealers claimed exemption of tax on sale during 2012-13 and 2013-14 against Form H. AAs while finalising assessment between November 2015 and March 2016, created additional demand of Rs. 3.73 crore due to non submission of H forms. As the dealer could not prove his claim at the time of assessment the dealer was liable to pay interest on tax not paid along with returns. Thus, non-levy of interest on due tax resulted in under-assessment of tax of Rs. 3.07 crore.

During exit conference, the Department admitted the audit observations and assured to initiate the corrective action.

The department in its written reply stated as under:-

The audit made following objections in para:

- (i) Dealer mentioned at sr. no. 1 failed to pay minimum tax at the rate of 2% alongwith returns under CST Act, So, he was liable to pay interest of Rs. 0.42 crore.
- (ii) Non levy of interest on account of demand created due to non submission of 'H' forms resulted in under assessment of tax of Rs. 3.07 crore.

Para is admitted in case of M/s Hitkari Gram Udyog, Rohtak of mentioned at sr. no. 1 of para 2.3.12 (i) and order is rectified and demand created after rectification stand recovered.

Para is also admitted in 4 cases of district Rohtak mentioned at sr. no. 1, 2, 3 and 4 of para 2.3.12 (ii) interest has been levied on all the 4 cases and recovery proceedings are initiated against the dealers.

TOTAL DEALER = 1 + 4 = 5

(i) - 1 dealer

1. M/s Hitkari Gram Udyog, Rohtak, TIN 6802820566, A.Y. 2012-13.

Sr. No. 1 were dropped in scrutiny meeting dated 27.05.2022

(ii) - 4 dealer

1. M/s Gaurav Pharma, Rohtak, TIN 6692821063, A.Y. 2012-13

The firm M/s Gaurav Pharma, Rohtak bearing TIN- 06692821063 was a registered dealer under HVAT Act and CST Act 1956 and stands closed. The original assessment for the year 2012-13 was made vide disposal no. 504 dated 30.03.2016 and a demand of Rs. 52513/- under the HVAT Act and Rs. 33051913/- (as Tax component only) was created under the CST Act and was served upon the dealer on 21.04.2016.

In reply to the objection raised by the Audit Party it is intimated that Interest has been levied u/s 9(2) of CST Act r/w Sec 14(6) of HVAT Act for Rs. 33051913/- for short payment of tax vide order dated 12.06.2020. The arrear outstanding against the dealer for the year 2009-10 to 2011-12 were declared as arrears under the Punjab Land Revenue Act, 1887 on dated 20.11.2013. The outstanding demands created for the year 2012-13 again declared under the Land Revenue Act on 14.12.2020. To recover the above said amount land measuring 3 kanal 7 marla was attached by the Department vide letter No. 64/TI/W-6 dated 04.04.2019. Further, letters no. 3574/ETO/W-6 dated 28.02.2019 and no. 66/TI/W-6 dated 04.04.2019 and again reminder Vide letter No. 697/T.I / Ward-6 dated 23.06.2021 have been written to XEN, PWD, Rohtak and Tehsildar, Sampla (Rohtak) dated 19.08.2020 for Evaluation of property attached. In reply to this XEN, PWD department advised that evaluation may be done by private valuers/consultants and the same was intimated to the Head Office, Panchkula for according necessary instruction to this office vide this office letter dated 19.01.2022.

Hence, in view of above submission the para may please be dropped.

2. M/s Aroma India, Rohtak, TIN 6272828860, A.Y. 2013-14

The firm M/s Aroma India, Rohtak bearing TIN 06272828860 was a registered dealer under HVAT Act and CST Act 1956. The original assessment for the year 2013-14 was made vide disposal no. 506 dated 06.11.2015 and a demand of Rs. 908007/- (as Tax component only) was created under the CST Act. The copy of order was served upon the dealer on 17.05.2016. In view of audit Para, the case was sent to DETC (I)-cum-Revisional Authority and the same has been revised by DETC-cum-Revisional Authority vide no. 7/13-14 dated 19.02.2020 and directed the Assessing Authority to levy interest under Section 9 of CST Act read with Section 23 of HVAT Act accordingly Assessing authority Re-Assessed the case vide order No. 01B / 13-14 / 14-05-2020 and tax of Rs. 908007/- and interest of Rs. 2124720/- has been levied upon the dealer total amounting to Rs. 3032727/- and the same amount has been declared under Punjab Land Revenue Act, 1877. Notice of demand was issued to the dealer for dated 15.09.2017, 10.08.2020, 15-10-2020 and 21.03.2022. Notice also issued to the sureties (M/s Keshav Associates. TIN 06202825067 & M/s Shree Aditya Menthol Pvt. Ltd. TIN 06022822547) for Rs. One lacs each on dated 03-12-2020. Letters have also been sent to The Estate Officer, HUDA Rohtak, The Commissioner, Municipal Corporation, Rohtak and The Tehsildar, Rohtak to give the property details registered in the name of the Proprietor of the firm.

However, the dealer has filed appeal before hon. Haryana Tax Tribunal, Chandigarh on 19.01.2021 against the order passed by the Revisional Authority.

In view of this audit Para may kindly be dropped.

3. M/s Surya Vinayak Industries, Rohtak, TIN 6602821161, A.Y. 2012-13

The firm M/s Surya Vinayak Industries, Rohtak bearing TIN 06602821161 was a registered dealer under HVAT Act and CST Act 1956 and stands closed. The original assessment for the year 2012-13 was made vide disposal no. 501 dated 30.06.2016 and a demand of Rs. 31529029/- (as Tax component only) under the HVAT Act and Rs. 76575801/- (as Tax component only) was created under the CST Act. The copy of order was served upon the dealer on 09.04.2016.

In reply of the audit para it is submitted that interest has been levied u/s 9(2) of CST for Rs. 76575801/- for short payment of tax vide order dated 12.06.2020.

The arrear outstanding against the defaulter has been declared as arrears under the Punjab Land Revenue Act, 1887 on dated 21.05.2015 and accordingly, Land measuring 33 Kanal 7 Marla situated at Naya Bans, Sampla Rohtak has been attached under Section 72 of the Punjab Land Revenue Act, 1887.

The Company has been placed under liquidation by the Hon'ble High Court of Delhi and the claim of the Department against arrears of Rs. 1336702393/- had been lodged before the Official Liquidator in prescribed performa vide no. 1237/TI/W-6 dated 10.08.2016 and no. 1236/TI(W-6) dated 10.08.2016. The case before the official liquidator is still pending.

Reminder letters to the Official Liquidator, Department of Company Affairs, 8th floor, Lok Nayak Bhawan, Khan market, New Delhi has been sent vide this office memo No. 1781 dated 29/09/2017 for lodging of claim of Rs. 1336871759/- in

Form No 66 under Rule 151 of the Companies Rules 1959, vide this office letter No. 3566/T.I. (W-6) dt. 27.02.2019 and second reminder vide this office letter No. 5131/ETO/Ward-6/Rohtak dt. 01.01.2020 and third reminder vide letter No. 5585/ETO/Ward-6/Rohtak dt. 03.02.2020. Again a reminder letter for dated 21.12.2020 has been sent to the liquidator. A new letter was sent to the liquidator vide letter no. 1038/ETO/W-6 dated 30.07.2021 for lodging of claim from Rs. 1336702393/- to Rs. 3197119651/- and further status of the claim asked vide this office memo No 3511/AA(W-6)/Rohtak dated 04.02.2022 but reply is still awaited.

Notice also issued to sureties to M/s Neo Hy Laminates pvt. Ltd. and Natural Aromatics Pvt. Ltd. on dated 01.12.2020 and reminder dated 14.07.2021 and 20.04.2022. It is also mention here that total land of the firm i.e.33 Kanal 07 Marla mortgaged/attached by Indian Overseas Bank (Branch Janpat), P.N.B. (I.B.B) Barah Khamba Road branch, Bank of India, Parliament Street Branch & Allahabad Bank, Wazirpur Branch under the SARFAESI Act.

In view of this para may kindly be dropped.

4. M/s Keshav Associates, Rohtak, TIN 6202825067, A.Y. 2013-14.

The firm M/s Kashav Associates, Rohtak bearing TIN 06202825067 was a registered dealer under HVAT Act and CST Act 1956. The original assessment for the year 2013-14 was made vide disposal no. 873 dated 27.11.2015 and a demand of Rs. 809228/- (as Tax component only) was created under the CST Act. The copy of order was served upon the dealer on 17.05.2016. In view of audit Para, the case was sent to DETC (I)-cum-Revisonal Authority and the same has been revised by DETC-cum-Revisonal Authority vide no. 06/13-14 dated 14.02.2020 and directed the Assessing Authority to levy interest under Section 9 of CST Act read with Section 23 of HVAT Act accordingly Assessing authority Re-Assessed the case vide order No. 01C / 13-14 / 14-05-2020 and tax of Rs. 809228/- and interest of Rs. 1893594/- has been levied upon the dealer total amounting to Rs. 2702822/- and the same amount has been declared under Punjab Land Revenue Act, 1877. Notice of demand was issued to the dealer for dated 24.08.2020, 15-10-2020, 19.10.2020, 27.09.2021 and 21.03.2022. Notice also issued to the sureties (M/s Shree Aditya Menthol Pvt. Ltd. TIN 06022822547 & M/s Gupta Industries. TIN 06432824116) for Rs. One lacs each on dated 03-12-2020. Now available ITC, of Rs. 116153/- has been blocked of M/s Keshav Associate and ITC of Rs. 2070/- has been blocked of M/s Gupta Industries (Surety). Letters have also been sent to The Estate Officer, HUDA Rohtak, The Commissioner, Municipal Corporation, Rohtak and The Tehsildar, Rohtak to give the property details registered in the name of the Proprietor of the firm.

However, the dealer has filed appeal before hon. Haryana Tax Tribunal, Chandigarh on 19.01.2021 against the order passed by the Revisional Authority.

In view of this audit Para may kindly be dropped.

The Committee has desired that the sincere and pragmatic steps be taken to make the recovery in the case No.1 and case Nos.2, 3 & 4 be pursued for early decision also the state interest be protected to augment the State revenue under intimation of the Committee.

[12] **2.3.16 Monitoring:**

(f) Incorrect exemption of tax against H forms:

As provided under Rule-12 (10) of the CST Rules, 1957 form H can be submitted to the AAs up to the time of first assessment. Further, vide instructions issued in November 2012 AAs were directed not to allow time for submission of forms H/VAT D-2.

Scrutiny of records of DETC Gurugram (East), Jhajjar and Panipat revealed that the AAs at the time of assessment of 16 dealers assessed the cases at full rate of tax on account of non submission of form H valuing Rs. 25.66 crore and allowed the benefit of exemption on submission of H forms after assessments. The AAs were required to accept these forms up to the date of assessments. This resulted in incorrect exemption of tax of Rs. 3.31 crore.

The Department admitted the audit observations and assured to follow the departmental instructions.

The department in its written reply stated as under:-

Incorrect exemption of tax against H forms 16 dealer

1. **M/s Bhurji Supertek Industries, Gurugram (East), TIN 6031815148, A.Y. 2012-13**

In reply to audit para it is hereby submitted that audit party has raised objection to accepting 'H' Form, by assessing authority, amounting to Rs.39036382/- during the course of rectification of order for the year 2012-13. In this regard, it is stated the assessment file has been sent for revision to the Revisional Authority Gurugram vide letter no. 1409 dated 04.08.2017. The Revisional authority passed the order vide D. No. 01 dated 10.02.2022 and the additional demand of Rs.7615178/- was created. Further the Assessing authority of ward passed the interest order vide D. No. 01 dated 01.04.2022 and the total demand increased to Rs.15230356/- {7615178/- + 7615178/-(Interest)}. Recovery proceedings are initiated.

Hence the para under question may be dropped.

2. **M/s World Wide Auctioner India Pvt. LTd., Gurugram (South), TIN 6761830994, A.Y. 2012-13**
3. **M/s Welcome Shoes Pvt. Ltd., Jhajjar, TIN 6901707630, A.Y. 2012-13**
4. **M/s Rohit Industries, Jhajjar, TIN 6651701608, A.Y. 2012-13 Cases at Sr No 2 to 4 were dropped in Scrutiny meeting dated 28.05.2022.**
5. **M/s Gemco Tools India, Jhajjar, TIN 611170323, A.Y. 2011-12**

In reply to the Audit para it is submitted that the Audit Objection is admitted and this case has been sent to the DETC (I) Cum-Revisional Authority Bahadurgarh, for Revision and this case has been revised Vide order no. 10 dated 25-11-2019 and created an additional demand worth Rs. 193790/-. Further, call memo notice regarding recovery has been issued to the dealer on dated 06.04.2022.

On the above said submission you are requested to drop the audit objection.

6. **M/s N & S Natural Product Pvt. Ltd., Jhajjar, TIN 6771707362, A.Y. 2011-12 Dropped in Scrutiny meeting dated 28.05.2022.**

7. M/s Prashant Generator Company, Jhajjar, TIN 6201705105, A.Y. 2011-12

In reply to the Audit para it is submitted that the Audit Objection is admitted and this case has been sent to the DETC (I) Cum-Revisonal Authority Bahadurgarh, for Revision and this case has been revised Vide order no. 04 dated 28-06-2019 and created an additional demand worth Rs. 499649/-. Further, call memo notice regarding recovery has been issued to the dealer on dated 31.03.2022.

On the above said submission you are requested to drop the audit objection.

8. M/s Prashant Generator Company, Jhajjar, TIN 6201705105, A.Y. 2010-11

In reply to the Audit para it is submitted that the Audit Objection is admitted and this case has been sent to the DETC (I) Cum-Revisonal Authority Bahadurgarh, for Revision and this case has been revised Vide order no. 03 dated 28-06-2019 and created an additional demand worth Rs. 393465/-. Further, call memo notice regarding recovery has been issued to the dealer on dated 31.03.2022.

On the above said submission you are requested to drop the audit objection.

9. M/s Silver King Auto Motive Pvt. Ltd., Jhajjar, TIN 6611701630, A.Y. 2011-12

In reply to the Audit para it is submitted that the Audit Objection is admitted and this case has been sent to the DETC (I) Cum-Revisonal Authority Sonipat, for Revision and this case has been revised Vide order no. 11 dated 28-11-2019 and created an additional demand worth Rs. 2022489/-. Further, call memo notice regarding recovery has been issued to the dealer on dated 31.03.2022.

On the above said submission you are requested to drop the audit objection.

10. M/s Shree Radhe Packaging , Panipat, TIN 6952620033, A.Y. 2013-14

In reply to audit para, it is intimated that the dealer is a trader of Bags.

The case was sent to the Revisional Authority cum DETC (Inspection) Panipat, for taking Suo moto action vide memo No. 2270/ RK, (W-11) dated 03.08.2017. The case has been decided by Revisional Authority vide order/dated 21.02.2019 and additional demand of Rs. 411909/- has been created.

The Revision order along with TDN has been duly served to the dealer 29.06.2020 and recovery of the arrear is under progress.

Keeping in view the above facts, para may be dropped.

11. M/s Jagdambe Trading Company, Panipat, TIN 6232616743, A.Y. 2012-13

12. M/s Kruti Overseas, Panipat, TIN 6232612087, A.Y. 2013-14

13. M/s Surinder Kumar Dinesh Kumar, Panipat, TIN 6762603599, A.Y. 2011-12

14. M/s Satnam Trading Company, Panipat, TIN 696262240, A.Y. 2012-13

15. Cases at Sr No 11 to 14 were dropped in Scrutiny meeting dated 28.05.2022.

16. M/s Rythem Inter National, Panipat, TIN 69226177964, A.Y. 2011-12

In reply to the audit para, it is submitted that the original assessment of the case was framed by the then A.A. vide Disposal No. 1392/2011-12, dated 29.11.2013 and created an additional demand of Rs. 652619/- against the dealer under the CST Act 1956. The order and TDN was duly served 17.02.2014. Later the dealer has submitted an application for rectification on submission of H forms for Rs. 5321411/-. The order was rectified absolving the dealer of their previous liability. Further, it is intimated that the firm has submitted manual/offline H forms of Rs. 5321411/-, it is submitted that file has been sent to the Revisional Authority for suo- moto action vide letter No. 1950 dated 20.7.2017. The case has been assessed by the revisional authority vide order no. 01/2011-12 dated 05.07.2019 and creating an additional demand of Rs. 698435/-. TDN of Rs. 698435/- has been duly served to the dealer on 06.09.2019. It is intimated that the firm is registered and exists under GST Act, 2017. Therefore, Show Cause Notice to transfer of arrear under HVAT Act, 2003 and CST Act, 1956 to the GST Act, 2017 under section 142 (8) (a) of HGST Act, 2017 has been issued to the dealer and provided an opportunity to the dealer to deposit the demand.

Recovery status will be intimated later on. Hence, para may please be dropped.

17. M/s Shree Paras Textile, Panipat, TIN 6682607426, A.Y. 2011-12

(Sr. No. 17 dropped in Scrutiny meeting dated 28.05.2022.)

The Committee has desired that the sincere and pragmatic steps be taken to make the recovery in case No.7 & 8 in a time bound manner under intimation of the Committee.

[13] 2.4.3 Evasion of tax due to suppression of sale:

In order to prevent the tax evasion by issuing forged tax invoices or fictitious accounting of goods, the ETC, Haryana had issued instructions (March 2006) for verification of all sale/purchase transactions totalling more than one lakh from a single VAT dealer in a year. Further, introduction of VAT envisaged computerisation of tax records for better tax administration. All sales/purchases transactions should be uploaded on departmental website to verify the sale/purchase transactions.

2.4.3.1 Scrutiny of records of the eleven DETC (ST) for the year 2011-12 to 2014-15 and assessed by AAs during 2013-14 to 2015-16 revealed that 19 dealers had not shown the sales of Rs. 124.68 crore in their quarterly/annual returns, even though the purchasing dealer had claimed Input Tax Credit (ITC) on purchases made from these dealers. The sale/purchase transactions were not uploaded on the website by the department and AA while finalising the assessment did not verify details of suppression of sale with reference to records of the purchaser resulting into suppression of sale of Rs. 124.68 crore.

This resulted in evasion of tax of Rs. 7.86 crore. In addition, penalty of Rs. 23.58 crore was also leviable.

On this being pointed out, AAs Kaithal, Faridabad (East) and Sirsa stated (May and June 2017) that in three cases demand of Rs. 5.59 crore had been created. Three²⁹ AAs stated that five cases had been sent to Revisional Authority (RA) for taking suo-motu action. AA, Faridabad (West) stated that in two cases, notices had been issued for re-assessment.

AA, Faridabad (East) stated that in one case matter was under examination. AA Bhiwani stated that a dealer had submitted an affidavit regarding non sale of goods to purchasing dealer of Panipat. Reply of AA was not correct as the facts of affidavit could not be admitted without proper enquiry regarding sale/purchase transactions between the selling/purchasing dealers, as purchasing dealer had claimed benefit of input tax credit on the basis of purchases made from selling dealer. AA Jind stated that in one case the matter would be inquired from DETC Karnal to verify the facts of suppression of sale (May 2017). No reply was received in five cases from AAs Gurugram (East), Gurugram (West) and Bhiwani.

2.4.3.2 Scrutiny of records of four³⁰ DETC (ST) for the years 2010-11 to 2013-14, revealed that the selling dealers had not filed their quarterly/annual returns in four cases in violation of provision of Section 14 of HVAT Act, and the selling dealers had not shown their sale to purchasing dealers in six cases in their quarterly returns and no assessment was made by the AA in these cases.

On verification made by audit, it was noticed that the purchasing dealers had claimed the benefit of ITC on the basis of purchases of Rs. 35.15 crore made from these dealers and the selling dealers had not paid tax on the sales made to purchasing dealers. Thus, suppression of sale of Rs. 35.15 crore resulted into evasion of tax of Rs. 2.26 crore. In addition, penalty of Rs. 6.78 crore was also leviable.

On this being pointed out, AAs Faridabad (East) and Faridabad (West) stated in four cases, that demand of Rs. 2.40 crore had been created between March 2016 and March 2017. AAs Panipat and Gurugram (West) stated in two cases that these had been sent to RA for taking suo-motu action. AA Faridabad (East) stated that notices had been issued in three cases to the dealers. AA Faridabad (West) stated that the Registration Certificate (RC) of firm was cancelled on 24 February 2011 as the dealer had not filed returns since 2009. The reply of AA was not correct as AA had to assess the case as per provision of section 15(5) of Act, whereby if a dealer failed to furnish return(s), the AA has to assess the case before the expiry of three years. Moreover, the dealer had made sales during the year 2010-11, as the purchasing dealer had claimed benefit of ITC against these sales. No reply was received in one case from AA Panipat.

The department in its written reply stated as under:-

(2.4.3.1)

Total Dealer - 15

Case wise reply is as under: --15 Dealers

This PAC Para is regarding evasion of tax due to suppression of sale. This para contains 19 cases of 15 dealers. Out of 19 cases where Audit has raised objections, Ten (10) cases have been admitted where remedial action either under Section 17 or under Section 34 of the HVAT Act has been initiated by the Assessing Authority or Revisional Authority respectively, as the case may be. In some of these 10 cases Assessing Authority has levied penalty under Section 38 of the HVAT Act. In nine (9) cases, the objection raised by the Audit is not admitted by the Department. The summary of these cases are as under:-

Sr. No.	District	Name of the dealer and TIN	Assessment Year	Status of Para admitted/Not admitted	Demand created by Assessing Authority/ Revision Authority	Recovery	Remarks
1	2	3	4	5	6	7	8
1.	Sonepat	M/s Jyoti Sales, Gohana TIN 06783012734	2013-14	Para Admitted	Nil	Nil	RA sine die the case in view of judgment of HTT in case of M/s Light Graphics Ltd. Faridabad Vs State of Haryana.
2	Gurugram (N)	M/s MRM Motors TIN 06461939702	2012-13	Para Admitted	Nil	Nil	Case pending with Revisional Authority
3	Gurugram (E)	M/s JC Trading Company TIN 06131822853	2011-12	Para Admitted	2347209/-	Efforts for recovery by the Assessing Authority going on	Action completed
4	Jagadhari	M/s Ashoka Iron Store TIN 06201604322	2012-13	Para Admitted	Nil	Nil	RA sine die the case in view of judgment of HTT in case of M/s Light Graphics Ltd. Faridabad Vs. State of Haryana.
5	Jagadhari	M/s Ashoka Iron Store TIN 06201604322	2013-14	Para Admitted	Nil	Nil	RA sine die the case in view of judgment of HTT in case of M/s Light Graphics Ltd. Faridabad Vs. State of Haryana.
6	Jagadhri	M/s Dhiman Saw Mill, Jagadhri, TIN 06301620272,	2013-14	Para Admitted	Nil	Nil	RA sine die the case in view of judgment of HTT in case of M/s Light Graphics Ltd. Faridabad Vs. State of Haryana. Case is pending before the Hon'ble High Court VAT Appeal No. 297 of 2018.
7	Sirsa	M/s Rajat Traders TIN 06132918953	2012-13	Para Admitted	2106183	Nil	Revisional Authority decided the case U/s 34 of HVAT Act. Assessing Authority issued notice to the dealer for levy of interest U/s 14(6) and penalty U/s 38 of HVAT Act.
8	Sirsa	M/s Surya Enterprises TIN	2013-14	Para Admitted	3182180		Revisional Authority decided the case U/s

		06082919277					34 of HVAT Act and advised the Assessing Authority for appropriate action for suppression of sale. Assessing Authority issued notice to the dealer for levy of penalty U/s 38 of HVAT Act.
9	Sirsa	M/s Shree Sanwariya Steel Traders TIN 06332921268	2014-15	Para Admitted	Nil	Nil	Assessing Authority has initiated proceedings U/s 17 of the HVAT Act. Case is now fixed for 15.05.2022.
10	Panipat	M/s JMBS TIN 064426144456	2012-13	Para Admitted	5171191	Nil	Revisional Authority decided the case U/s 34 of the HVAT Act vide Order dated 14.10.2019 creating addition demand of Rs. 1273066/-. Assessing Authority levied penalty U/s 38 of the HVAT Act of Rs. 3898125.
11	Gurugram (E)	M/s JC Trading Company TIN 06131822853	2011-12	Para not Admitted	Nil	Nil	Dealers has effected 'dhoti' as taxfree item as provided under entry 51 of Schedule B of the HVAT Act.
12	Gurugram (E)	M/s Dolphin Mark Ltd. TIN 06641826349	2013-14	Para not Admitted	Nil	Nil	Goods worth Rs. 5876227 are dully reflected in the VAT R2/R1 and Trading Account. Hence no suppression of sale and no evasion of tax.
13	Sirsa	M/s Shiv Corporation TIN 06322919867	2013-14	Para Not Admitted	Nil	Nil	There was inadvertent error in the Trading Account and produced for the Audit on 09.06.2016. Fresh Trading Account obtained for the dealer and there is stock of Rs. 50327732 in the closing stock. Hence, no suppression of sale and no evasion of tax.
14	Sirsa	M/s Shiv Corporation TIN 06322919867	2013-14	Para Not Admitted	Nil	Nil	There was inadvertent error in the Trading Account and produced for the Audit on 09.06.2016. Fresh Trading Account obtained. There was no

							sale of Rice during the Year as clarified by the AA. Hence, no suppression of sale and no evasion of tax.
15	Sirsa	M/s Shiv Corporation TIN 06322919867	2014-15	Para Not Admitted	Nil	Nil	There was inadvertent error in the Trading Account and produced for the Audit on 09.06.2016. Fresh Trading Account obtained. There was no sale of Rice during the Year as clarified by the AA. Hence, no suppression of sale and no evasion of tax.
16	Sirsa	M/s Vishal Corporation TIN 06252919275	2014-15	Para Not Admitted	Nil	Nil	There was inadvertent error in Trading Account. A new Trading Account was obtained from the dealer and produced before the Audit. C/Stock of cement is reflected in T/Account. Entire ISS has been tax @ 21%.
17	Sirsa	M/s Prince Sales Corporation TIN 06872920874	2014-15	Para Not Admitted	Nil	Nil	There was inadvertent error in Trading Account. A new Trading Account was obtained from the dealer and produced before the Audit. C/Stock of goods cigarette of Rs. 45582985/- is reflected in T/Account.
18	Jind	M/s Goyal Furniture System Industry TIN 06662012148	2013-14	Para Not Admitted	Nil	Nil	The dealer has reconciled the purchases and sale and duly reflected in VAT R2 which is matched with B/Sheet and Books of Accounts.
19	Faridabad (S)	M/s Telescope Tracon Private Ltd. TIN 06551333839	2013-14	Para Not Admitted	Nil	Nil	The dealer has sold the stock at lower prices due to cancellation of dealership hence there is no suppression of stock.

1. M/s Jyoty Sales, Gohana, Sonapat, TIN 06783012734, A.Y. 2013-14

M/s Jyoti Sales, Gohana was a registered dealer under HVAT/CST with TIN-06783012734, The dealer is a trader of Cigarettes/general goods.

The original assessment for the year 2013-14 was framed by the then Assessing Authority vide order 1143/31.11.2014 u/s 15(1) under HVAT Act 2003 allowing excess ITC of Rs.1904540/- for next year.

The para is admitted. The original audit objection was that scrutiny of R2 returns revealed that the dealer purchase cigarettes amounting Rs. 61731761 and ITC of Rs.12963670 was assessed. Out of this purchase, sale of Rs. 51335520 was assessed by the Assessing Authority and further scrutiny trading account it was revealed that there was closing stock worth Rs. 1320215

As per purchase and sale closing stock worked out to be 11326784 but as per trading account stock of goods valuing Rs. 1320513 was only accounted for. So it was evident that the dealer suppressed stock of Cigarettes valuing Rs. 10006271(11326784-1320513 – closing stock) Thus due to suppression of stock the case was under assessed to Rs 2101317 (10006271*21%) besides penalty of Rs. 6303951 u/s 38 of the HVAT Act, 2003."

In reference of the above, it is intimated that the then Assessing Authority on 19-06-2015 sent the assessment record to the DETC(I)-cum-Revisional Authority, Sonipat for taking action u/s 34 of the HVAT Act, 2003. DETC(I)-cum-Revisional Authority, Sonipat has fixed the case for 16.10.2019. In reply to the aforesaid notice the dealer stated that the case cannot be revised as the assessment framed under deemed assessment and the Hon'ble HTT has decided in the case of M/s Light Graphics Pvt. Ltd. Faridabd vs. State of Haryana that the Revisional Authority has no power of jurisdiction to revise the case decided under deemed assessment.

As the above cited case has been appeal against before the Hon'ble Punjab & Haryana High Court by the department vide VATAP 297 of 2018, hence the case adjourned sine-die. The final reply will be submitted in due course of time after the decision of Revisional Authority.

2. M/s MRM Motors, Gurugram (North), TIN 06461939702, A.Y. 2012-13

In reply to Audit Para it is submitted that M/s MRM Motors, Gurugram TIN 06461939702 was engaged in the business of sale and service of Auto Rickshaw, Motors, vehicle parts and its accessories. The original assessment was framed u/s 15(1) of the HVAT Act, 2003 and under Section 9 of the CST Act, 1956 by the then Assessing Authority vide disposal no. 426 dated 28.11.2014 and allowed labour charges of Rs. 7514291/- on account of servicing, cleaning, washing etc. of the Auto Rickshaws. The Assessing Authority has also allowed excess ITC of Rs 105487/- to be carry forwarded to the next year as per assessment order. Copy of order has been duly served upon the dealer.

Further it is submitted that the audit Para is admitted on the account of suppression of sale. Hence, the assessment case for the AY 2012-13 has been sent vide this office memo No. 366 dated 04-05-2022 to DETC (ST)-cum-Revisional Authority, Gurugram (North) for action u/s 34 of the HVAT Act, 2003.

The final outcome of the case will be intimated to the audit party when Revisional proceedings will be concluded.

3. M/s J.C. Trading Company, Gurugram (East), TIN 06131822853, A.Y. 2011-12 & 2012-13

3. M/s J.C. Trading Company, Gurugram (East), TIN 06131822853, A.Y. 2011-12 (Wrongly mentioned as 2012-13 by the Audit)—Objection-I	
Audit Objection	Reply
<p>AS per Provision of Section 38 of HVAT Act 2003, if a dealer has maintained false or incorrect accounts or documents with a view to suppressing his sales, purchase, imports into state, exports out of state, or stocks of goods, or has concealed any particulars in respect thereof or has furnished to or produced before any authority under this act or the rules made thereunder any account, returns documents or information which is false or incorrect in any material particular, such authority may, after according such dealer a reasonable opportunity of being heard, direct him to pay by way of penalty, in addition to the tax to which he has assessed or liable to assess, a sum thrice of the amount of tax which would have been avoided and such account, returns, documents or information, as the case may, been accepted as true and correct.</p> <p>During scrutiny of assessment case file, it is revealed that as per trading, profit and loss account, the dealer had made purchases of goods amounting to Rs. 16791223/- @ 13.125% and the AA had allowed the benefit of ITC on that purchase whereas as per Trading, Profit & Loss account the dealer had sold goods amounting Rs. 10772849/- @ 13.125% and shown closing stock amounting to Rs. 1812768/-. Therefore, the dealer has suppressed his sale to the tune of Rs. 4205606/- = 16791223/- sale Rs. 10772849/- + stock Rs. 1812768/- = Rs. 12585617). Thus due to non levy of tax and penalty under aforesaid provisions of the Act has resulted in under assessment of tax of Rs. 2207943/- (Rs. 4205606 x @ 13.125% = tax Rs. 551986 + penalty three time s. 1655957/-).</p> <p>Matter is brought to the notice of AA for necessary action as per law. Reply/comments may please be furnished to audit.</p>	<p>It is submitted that M/s J.C. Trading Company, Gurugram (East), was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06131822853. The firm stands migrated to the GST Law with GSTIN 06ACKPY8775C1ZZ. The dealer was engaged in the business of trading of hardware & paints item. The assessment of the dealer for the AY 2011-12 was framed u/s 15(3) of the HVAT Act, 2003 by the then ETO-cum-Assessing Authority vide Order No. 554 dated 26.03.2015 where excess of Rs. 1847418/- under the HVAT Act, 2003 was allowed to be carried forward to the year 2012-13. No demand was raised under the CST Act, 1956 by way of this Original Order. The order was served upon the dealer on 26.03.2015.</p> <p>The Para pertains to AY 2011-12 but the Audit inadvertently mentioned the year 2012-13 on the Audit Memo No. Rev/STP-4/14-15/AM-40 dated 18-08-2015 as the facts and figures of the Audit Para relates to the AY 2011-12</p> <p>The Para is admitted. Re-assessment u/s 17 of the HVAT Act, 2003 has been framed vide Order No 135A dated 29.01.2021 creating an additional demand of Rs 2347209/- under the HVAT Act, 2003 and Nil demand under the CST Act, 1956. Re-assessment Order alongwith Tax demand notice was duly served upon the dealer. Recovery proceedings have been initiated against the dealer. Further, the arrear has been declared as arrears under Section 72 of the Punjab Land Revenue Act, 1887 on 01.03.222. Summons dated</p>

	01.03.2022 under the Revenue Act, 1887 was issued against the dealer. Later Asstt. Collector 1 st Grade-cum-Excise & Taxation Officer vide letter No. 372/E-11 dated 03.05.2022 communicated to The Tehsildar, Gurugram for seeking details of owned property of the dealer. Reply is still awaited. In view of above para may please be dropped
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(2.4.3.2)**Total Dealer - 9**

In this para, Audit has pointed out the evasion of tax due to suppression of sales. The Audit in 10 cases, relating to five districts has made an observation that the purchasing dealers have shown the purchases but the selling dealers have failed to show the corresponding sales. The selling dealers have either not filed their returns or have not reflected the same in their quarterly returns. In 07 cases, the para is admitted and against the under assessment of Rs. 7,98,37,137/- as pointed out by Audit, a demand of Rs. 13,39,61,213/- has been created. However, no recovery has been effected. Further, 03 paras are not admitted in which under assessment of Rs. 1,75,25,964/- was pointed out by Audit.

Sr. No.	District	Dealer Name & TIN	AY	Under assessment of Tax and Penalty pointed out by Audit (in Rs.)	Para Admitted/ Not Admitted.	Demand raised	Recovery
1	Faridabad (West)	B.B. Enterprises, TIN 6251332646	2012-13	53,05,005	Admitted	53,05,305	Not effected
2	Faridabad (West)	M/s A.V. Enterprises, TIN 06431328958	2012-13	26,38,756	Admitted	26,40,756	Not effected
3	Faridabad (West)	M/s A.V. Enterprises, TIN 06431328958	2013-14	4,79,16,456	Admitted	4,79,17,008	Not effected
4	Faridabad (West)	M/s K.D. Sales Corporation, TIN 06971330892	2010-11	8,40,000	Admitted	10,00,000	Not effected
5	Faridabad (East)	M/s SaiKirpa Industries, TIN 06521222742	2012-13	40,24,588	Admitted	40,24,588	Not effected
6	Faridabad (East)	M/s Cameron Electro Solution, TIN 06711225208	2013-14	48,13,416	Not admitted	None	Not applicable

7	Faridabad (East)	M/s G.M. Techno Solution, TIN 06801225207	2013-14	43,81,040	Not admitted	None	Not applicable
8	Faridabad (South)	M/s Ramco Tech Solution, TIN 06751225380	2013-14	83,31,508	Not admitted	None	Not applicable
9	Panipat	M/s Poonam Enterprises, TIN 06402621548	2013-14	1,62,89,724	Admitted	6,95,46,057	Not effected
10	Gurugram (North)	M/s J.K. Laxmi Cement. TIN: 06921912386	2010-11	28,22,608	Admitted	35,27,499	Not effected

16. M/s B.B. Enterprises, Faridabad (West), TIN 6251332646, A.Y. 2012-13

- The dealer M/s B.B. Enterprises, Faridabad was registered under HVAT Act 2003 and CST Act 1956 holding TIN 06251332646. The dealer deals in trading of iron & steel. The firm is closed now. The dealer has failed to file returns for the assessment year 2012-13.

- Audit has made observation that as per information received from your office which was called vide our letter No. RS(ST) STP-3/SPI dated 04.02.16 that the dealer M/s BB Enterprises TIN 6251332646 was deregistered on 20.08.15 as per order of the Assessing Authority dated 04.08.15. Cross Verification made from the office of DETC (West) Gurgaon has revealed that M/s Shubham Inds. Enterprises TIN 06091935298 Gurgaon had show purchased worth Rs. 25261932 (261480+25000452) from M/s B.B. Enterprises TIN 06251332646 Faridabad) and availed benefit of ITC worth Rs. 1326251/-. This shown that the dealer had suppressed his sale worth Rs. 25261932/- Accordingly, penal action under section 38 of HVAT Act, 2003 was to be taken against the dealer. Due to suppression of sale has resulted into under assessment of tax of Rs. 5305005 (Rs. 25261932 @ 5%, 25% = 1326251/-) and penalty worth Rs. 3978753/- (1326251x3).

- In reply to Para, it is submitted that notice was issued to the dealer for best judgment assessment U/S 15 (3) of the HVAT Act, 2003 for the year 2012-13. The case was decided vide demand no. 2193/VAT/2012-13, dated 11.03.2016 where in an additional demand of Rs. 13,26,551/- as tax and penalty of Rs. 39,78,754/- was levied U/S 38 of HVAT Act, 2003 by the then Assessing Authority. Hence the total demand of Rs. 5305305/- was created under the HVAT Act, 2003 against the dealer. The copy of assessment order along with notice of demand in form VAT N-4 were issued to the dealer which were sent to the dealer by post vide this office memo no. 266 dated 26-04-2016. The firm is not existing at the given address and the proprietor was not found on the above said address. Recovery notices dated 17.07.2017 & 05.10.2020 was issued to the dealer. Thereafter the amount of arrear was declared as arrear recoverable under Punjab Land Revenue Act, 1887 on dated 01.08.2017 and summon issued to the dealer on dated 01.08.2017. Thereafter notices to sureties also issued on dated 09.08.2017. The Whereabouts of the sureties is unknown and not existing at the given address. A letter has been written to Haryana Urban Development Authority

vide memo no. 15 dated 14.12.2018 & memo no. 5272/W-08/FBD(W) dated 08.03.2022, regarding any property in the name of Sh. Sachin Kumar Proprietor of M/s B.B. Enterprises, Faridabad. Sincere efforts are being made to trace the dealer for recovery purpose. In view of above facts para may kindly be dropped.

17. M/s A.V. Enterprises, Faridabad (West), TIN 06431328958, A.Y. 2012-13 & 2013-14

• 2012-13

- The dealer M/s A.V. Enterprises Faridabad was registered under HVAT Act 2003 and CST Act 1956 holding TIN 06431328958. The dealer deals in trading of iron & steel. The firm is closed now. The dealer has failed to file returns for the assessment year 2012-13.

- The audit party has raised objection that as per information received from this office which was called vide our letter no. RS (ST)/STP-3/2014-15/2Spl dated 09.02.2016 that the dealer M/s A.V. Enterprises TIN 06431328958 was deregistered on 08.01.2016 as per order of the Assessing Authority dated 08.01.2016. Cross verification made from the office of DETC (West) Gurgaon has revealed that M/s Shubham Inds. Enterprises TIN 0691935298 Gurgaon has shown purchased worth Rs. 12565505.00 from M/s A.V. Enterprises, Faridabad TIN 06431328958 and availed benefit of ITC worth Rs. 659689.00. This shows that the dealer has suppressed his sale worth Rs. 12565505.00. Accordingly, penal action under section 38 of HVAT Act, 2003 was to be taken against the dealer. Due to suppression of sale has resulted into under assessment of tax of Rs. 2638756.00 {Rs. 12565505@5.25%=659689} and penalty worth Rs. 1979067(659689x3)}.

In reply to audit objection raised by the audit party, it is submitted that the assessment of the dealer was framed u/s 15(3) of the HVAT Act, 2003 by the then assessing authority vide order no. 2194 dated 11.03.2016 for the year 2012-13 creating an additional demand of Rs. 2640756/- (tax= 659689 + penalty u/s 38 of Rs.1979067+ penalty u/s 40 of Rs. 2000). Copy of assessment order alongwith notice of demand in form VAT N-4 were issued to the dealer. As per process server report the firm is closed and there is no whereabouts of the proprietor of the firm. The firm is not existing at the given address and the proprietor was not found on the above said address. A notice of recovery has been sent to the dealer on dated 17.07.2017. Thereafter the amount of arrear was declared as arrear recoverable under Punjab Land Revenue Act, 1887 on dated 01.08.2017 and summon issued to the dealer on dated 01.08.2017. Thereafter notices to sureties also issued on dated 28.08.2017. The Whereabouts of the sureties is unknown and not existing at the given address. A letter has been written to Haryana Urban Development Authority vide memo no. 18 dated 14.12.2018 & memo no. 5271/W-08/FBD (W) dated 08.03.2022, regarding any property of M/s A.V. Enterprises, Faridabad. A fresh summon has been issued to dealer on dated 29.04.2022. Sincere efforts are being made to trace the dealer for recovery purpose. In view of above facts para may kindly be dropped.

• **2013-14**

- The dealer M/s A.V. Enterprises Faridabad was registered under HVAT Act 2003 and CST Act 1956 holding TIN 06431328958. The dealer deals in trading of iron & steel. The firm is closed now. The dealer has failed to file returns for the assessment year 2012-13.

- The audit party has raised objection that as per information available in the file for the assessment year 2012-13. The form has been deregistered w.e.f 08.01.16 as the dealer had not filed any return since 01.04.2012. During cross verification made by audit, it is noticed that the dealer has made sale of Rs. 101990301/- to M/s Subh Associates, Faridabad (TIN 06341224296) and of Rs. 75368130/- to M/s Accurate Trader, Faridabad (Tin 06341226139) and avoided the payment of tax amounting to Rs. 11979114/-. The purchasing dealer had claimed benefit of input tax credit. So it resulted into suppression of sale of Rs. 177358431/- and made short payment of tax Rs. 11979114 and penalty of Rs. 35937342 (11979114x3) under section 38 is also leviable.

- In reply to audit para, it is submitted that an additional demand of Rs. 11979252/- has already been created on account of suppression of sales worth Rs. 177358431/- under section 9(2) Central Sales Tax Act, 1956 read with section 15 (5) vide demand no. 1443A/2013-14, dated 27.03.2017 by the then ETO-Cum-Assessing Authority. Thereafter a penalty of Rs. 35937756/- was levied under section 38 of the HVAT Act 2003, vide demand no. 12D/2013-14, dated 08.06.2017 by the then ETO-cum-Assessing Authority copy of assessment order along with notice of demand in form VAT N-4 were issued to the dealer. As per process server report the firm is closed and there is no whereabouts of the proprietor of the firm. The firm is not existing at the given address and the proprietor was not found on the above said address. Recovery notices dated 28.07.2017 & 14.10.2020 were issued to the dealer. Thereafter the amount of arrear was declared as arrear recoverable under Punjab Land Revenue Act, 1887 on dated 01.08.2017 and summon issued to the dealer on dated 01.08.2017. Thereafter notices to sureties also issued on dated 28.08.2017. The Whereabouts of the sureties is unknown and not existing at the given address. A letter has been written to Haryana Urban Development Authority vide memo no. 18 dated 14.12.2018 & memo no. 5271/W-08/FBD(W) dated 08.03.2022 regarding any property of M/s A.V. Enterprises, Faridabad. Sincere efforts are being made to trace the dealer for recovery purpose. In view of above facts para may kindly be dropped.

18. M/s K.D. Sales Corporation, Faridabad (West), TIN 06971330892, A.Y. 2010-11

- The dealer M/s K.D. Sales Corporation, Faridabad was registered under HVAT Act 2003 and CST Act 1956 holding TIN 06971330892. The dealer deals in trading of iron & steel. The firm is closed now. The dealer has failed to file returns for the assessment year 2012-13.

- The audit party has raised objection that as per information collected from the assessment file M/s CBS Energy System Pvt. Ltd. TIN 065441706179 of DETC (ST) Bahadurgarh, it was revealed that the above dealer had made sale

worth Rs 5000007/- during the 2010-11 but as per information received from the office of the Deputy Excise and Taxation Commissioner (ST) Faridabad (West) the dealer had not filed any return since last five years. Therefore, the dealer has suppressed his sale to the extent of Rs. 5000007/-. Thus, due to non-levy of tax and penalty under aforesaid provisions of the Act has resulted in under assessment of tax Rs. 840000/- (Rs. 500000 x @4.20 = Tax Rs. 210000 + penalty three time =630000).

- The Para is admitted. It is submitted that the firm was deregistered w.e.f. 24.02.2011. As per official record the dealer has not filed any return since last 5 years and therefore it was deregistered due to continuous non filing of returns, hence the assessment could not be framed. As per audit party information received of sale made by the firm was comes to notice. Thereafter the reassessment was framed u/s 17 of the HVAT Act, 2003 against demand no. 133A/2010-11, dated 25.05.2015 where is an additional demand of Rs. 2,50,000/- was created as tax on sale of Rs. 5000007/- and penalty of Rs. 7,50,000/- were levied U/S 38 of HVAT Act, 2003 by the then ETO-cum-Assessing Authority. Hence the total demand of Rs. 10,00,000/- was created against the dealer. The copy of re-assessment order along with notice of demand in form VAT N-4 were issued to the dealer which could not be served due to closure of business by the firm. The firm is not existing at the given address and the proprietor was not found on the above said address.

- Recovery notices dated 09.03.2021 & 15.05.2021 were issued to the dealer. Thereafter, the amount of arrear was declared as arrear recoverable under the Punjab Land Revenue Act, 1887 on dated 19.05.2021 and summon issued to the dealer on dated 28.05.2021. The Whereabouts of the sureties is unknown and not existing at the given address. A letter has been written to Haryana Urban Development Authority vide memo no. 548 W-08/FBD(W) dated 09.07.2021& memo no. 5273/W-08/FBD(W) dated 03.03.2022, regarding any property of M/s K.D. Sales Corporation, Faridabad. A fresh summon has been issued to dealer on dated 29.04.2022. Sincere efforts are being made to trace the dealer for recovery purpose.

- In view of above facts Para may kindly be dropped..

19. M/s Sai Kirpa Industries, Faridabad (East), TIN 06521222742, A.Y. 2012-13

The dealer M/s Sai Kirpa Industry was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06521222742. The dealer deals in trading of Paint roller, kitchen ware items, electrical & electronic item .The firm stand closed and the dealer has not migrated under the GST. The assessment case for the firm year 2012-13 was assessed vide Disposal No 170 dated 29-08-2016 and as a result additional demand of rupees 4024588/- was created under HVAT Act, 2003. However, there are sureties in this case namely M/s Premium Power Products holding Tin No 06021309929 and M/s Cross Flow (India) holding Tin No 06781215227 who have given sureties of Rs. 50,000/- each under both the Acts. Both the sureties have migrated in GST & there GSTIN is as under :-

1. M/s Premium Power Products (06ANGPS6695G1ZF)

2. M/s Cross Flow India (06ADUPN3899H1ZP)

In reply to audit Para, it is submitted that turnover of Rs. 19164700/- has been taxed vide order dated 29.08.2016 and tax of Rs. 1006147/- has been levied. Besides levy of tax a penalty of Rs. 3018441/- Under Section 38 of the HVAT Act i.e. three times of the tax calculated has been imposed, A total demand of Rs. 4024588/- has been created against the dealer.. The dealer is not traceable. The RC is cancelled from dated 12.11.2015. A notice was sent to both the sureties i.e. M/s Premium Power Products holding Tin No 06021309929 and M/s Cross Flow (India) holding Tin No 06781215227.

20. **M/s Cameron Electro Solution, Faridabad (East), TIN 06711225208, A.Y. 2013-14**
21. **M/s Ramco Tech Solution, Faridabad (South), TIN 06751225380, A.Y. 2013-14**
22. **M/s G.M. Techno Solution, Faridabad (East), TIN 06801225207, A.Y. 2013-14**

Cases at Sr No 20 to 22 were dropped in Scrutiny meeting dated 28.05.2022.

23. **M/s Poonam Enterprises, Panipat, TIN 06402621548, A.Y. 2014-15**

The dealer **M/s Poonam Enterprises, Panipat** was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN **06402621548**. The dealer is a trader and has now closed down its business. In reply to audit para, it is submitted that the original assessment in this case was framed by the then Assessing Authority vide disposal No. 1143/2014-15 dated 31.03.2018 and which was duly served upon the dealer.

Para is admitted. In view of the objection, the Re-assessment u/s 17 of the HVAT Act, 2003 has been framed vide Assessing Authority order No. 01 dated 22.04.2022 creating additional demand of Rs. 69546057/- under the HVAT Act, 2003 and Nil demand under the CST Act, 1956. Case was filed under the CST Act, 1956. Re-assessment order alongwith demand notice in Form VAT N-4 dated 22.04.2022 was issued to the dealer. The dealer has closed down his business and firm is found non-existing at the given address. Since, the demand notice in VAT N-4 was issued on 22.04.2022, the dealer has one month time to deposit the additional demand created by Re-assessment order. After the expiry period of one month, further action regarding recovery of additional demand will be initiated against the dealer.

24. **M/s J.K. Lakshmi Cement, Gurugram (North), TIN 06921912386, A.Y. 2010-11**

In reply to the Audit Para, it is submitted that M/s J.K. Laxmi Cement, Gurgaon holding TIN-06921912386 is the Trader of Cement. The original Assessment was framed u/s 15(3) of the HVAT Act, 2003/CST Act, 1956 by the then Assessing Authority vide disposal No 1524/28.02.2014 and created Nil demand under both the Acts. The copy of order has duly been served upon the dealer.

The Audit has pointed out that the dealer has suppressed the sale of Rs.5736396/- involving tax of Rs.705652/-. Accordingly, Penal Action u/s 38 of the

HVAT Act was not initiated by the Assessing Authority, Gurgaon. Hence non levy of Penalty u/s 38 resulted in under Assessment of tax.

In reply to this audit objection, the Audit Para was already admitted. So, the Re-assessment of the case has been made u/s 17 of the HVAT Act, 2003/CST Act, 1956 vide disposal No 392B/dt 28.02.2018 and created demand of Rs 3526915/- under HVAT Act, 2003 and Rs 584/- under CST Act, 2003 . The bifurcation of demand of Rs. 3526915/- is as under:-

	HVAT	CST
Tax	705383	292
Interest	705383	292
Penalty	2116149	0
Total	3526915	584

Recovery proceedings were initiated against the dealer by issuing notices dated 14-01-2021, 03-09-2021 & 26-09-2021 and the same have been duly served upon the dealer through his registered email ID. Being aggrieved with the re-assessment order, the dealer has preferred an Appeal before the Jt. ETC (Appeals), Faridabad vide reference No. RF00214210329025 dated 19-03-2021. Appeal proceedings are in process and the fate of the case will be communicated to the audit accordingly.

The Committee has desired that sincere efforts be made to effect the recovery in the pending cases under intimation of the Committee.

[14] 2.4.4 Non levy of penalty:

Scrutiny of records of the DETC (ST) Faridabad (West) and Gurugram (West) revealed that three dealers, for the year 2012-13 to 2014-15 had suppressed sale of Rs. 73.56 crore in five cases. The AAs while finalising the assessments (between June 2015 and August 2015) levied tax of Rs. 3.81 crore but failed to levy penalty of Rs. 11.43 crore. Out of these cases, in three cases of DETC offices Gurugram (West) and Faridabad (West) it was mentioned in assessment order that penal action under section 38 would be taken separately but no action was taken by AAs even after expiry of 14 to 19 months. Thus, inaction on the part of AA resulted in non-levy of penalty of Rs. 11.43 crore.

On this being pointed out, AA Gurugram (West) stated that in one case notice had been issued to the dealer. AAs Faridabad (W) stated (February 2017) in four cases that notices would be issued to the dealers.

The department in its written reply stated as under:-

In this para, the Audit has pointed out that non levy of penalty under Section 37A and under Section 38 of the HVAT Act, 2003 in three cases related to two districts has resulted into under assessment of Rs. 11,47,01,889. The para is admitted in all the three cases and penalty has been imposed and a demand of Rs. 12,17,02,264 has been raised. Recovery proceedings have been initiated in all three cases, however no recovery has been effected.

1. Life Style Chair Gallery, Gurugram (West), TIN 6581930518, A.Y. 2012-13

Under Section 37 A -

In reply to the audit para it is submitted that the dealer deals in trading of furniture and assessment order no.122/2012-13 was passed by the Assessing Authority on 19.08.2015 and served on 19.08.2015 u/s 15(5) of the HVAT Act, 2003. The audit party raised an objection that the dealer has not filled the returns and liable for penal action u/s 37-A of HVAT Act, 2003 which is admitted. A notice N-3 for penal action was issued to the dealer and directed to appear before the Assessing Authority on or before 14.06.2017. On 14.06.2017 none-present, thus Assessing Authority passed an order and imposed penalty u/s 37-A for Rs. 835000/- under HVAT Act, 2003 and Rs. 728000/- under CST Act, 1956 for not filling the returns. On 16.06.2017 Sh. Amit Kumar Taxation Peon reported that firm is closed and notice of demand could not be served so pasted on the premises. Therefore, at the time of imposition of penalty the firm stood closed only. The firm has not migrated to GST nor any GSTIN exists again its PAN. Recovery proceedings have also been initiated for demand raised after imposition of penalty. The arrear declared under Land Revenue Act 1887 on 02.03.2022. Recovery notices have been issued to the dealer as well as to the sureties. Ist surety of the firm is M/s Job Dot Industries holding Tin no.06051820375 which also stands cancelled and at the time of service (by pasting on dealer premises) of recovery notice, the process server also reported that the firm stood closed. 2nd surety of the firm M/s Raintech Enterprises, which is active. Recovery notice already issued to the surety. The firm has migrated to GST & letter sent to the concerned authority of this firm for effecting recovery. Notice of demand to the sureties also served on 06.07.2021. Further Summons has been issued to the dealer intimating of recovery to be made through attachment of property. Letter has been issued to HSIIDC for seeking details of property held by the dealer. Therefore recovery proceedings have been initiated against the dealer Hence Audit Para may be dropped.

Under Section 38

In reply to the audit para it is submitted that the dealer deals in trading of furniture and assessment order no. 122/2012-13 was passed by the Assessing Authority on 19.08.2015 and served on 19.08.2015 u/s 15(5) of the HVAT Act, 2003. The audit party raised an objection that due to non- disclosing/ depositing of tax, the dealer is liable for penal action u/s 38 of HVAT Act, 2003 which is admitted. A notice N-3 for penal action was issued to the dealer and directed to appear before the Assessing Authority on or before 14.06.2017. On 14.06.2017 none present thus, Assessing authority passed an order and imposed penalty u/s 38 for Rs.2348496/- under HVAT Act 2003 and Rs.4120512/- under CST Act, 1956 for non-disclosing/depositing of tax.. On 16.06.2017 Sh. Amit Kumar Taxation Peon reported that firm is closed and notice of demand could not be served so pasted on the premises. Therefore, at the time of imposition of penalty the firm stood closed only. The firm has not migrated to GST nor any GSTIN exists again its PAN. Recovery proceedings have also been initiated for demand raised after imposition of penalty. The arrear declared under Land Revenue Act 1887 on

02.03.2022. Recovery notices have been issued to the dealer as well as to the sureties. 1st surety of the firm is M/s Job Dot Industries holding Tin no.06051820375 which also stands cancelled and at the time of service (by pasting on dealer premises) of recovery notice, the process server also reported that the firm stood closed. 2nd surety of the firm is M/s Raintech Enterprises, which is active. Recovery notice already issued to the surety. The firm has migrated to GST & letter sent to the concerned authority of this firm for effecting recovery. Notice of demand to the sureties also served on 06.07.2021. Further Summons has been issued to the dealer intimating of recovery to be made through attachment of property. Letter has been issued to HSIIDC for seeking details of property held by the dealer. Therefore recovery proceedings have been initiated against the dealer Hence Audit Para may be dropped.

2. M/s Venus Trading Company, Faridabad (West), TIN 06431336330, A.Y. 2012-13 & 2013-14

The dealer M/s Venus Trading Co. Faridabad was registered under HVAT Act 2003 and the CST Act 1956 holding TIN 06431336330. The dealer deals in trading of iron & steel. The firm is closed now. The assessment of the dealer was framed by the then Assessing Authority for the assessment year 2012-13 vide order dated 144/24.06.2015 and for the assessment year 2013-14 vide order dated 159/29.06.2015 creating an additional demand amounting to Rs. 1400697/- under HVAT Act 2003 and Rs. 593975/- under CST Act 1956, Rs. 7811930/- under HVAT Act 2003 and Rs. 349515/- under CST Act 1956 respectively. Being aggrieved the assessment order for the assessment year 2012-13 & 2013-14 the dealer preferred an appeal before Joint Excise & Taxation Commissioner (Appeal) Faridabad. The Ld. Joint Excise & Taxation Commissioner (Appeal) Faridabad dismissed the appeal vide order dated 31.05.2016. Thereafter, the dealer preferred appeal before Hon'ble Haryana Tax Tribunal for the assessment year 2013-14 and the case is still pending before the Hon'ble Haryana Tax Tribunal.

The audit has raised objection that the assessing authority created demand of additional tax amounting to Rs. 8057269/- (1359921 + 6697348) on suppression of sale of Rs. 175202667/- (27198420 + 139946978) during the Assessment year 2012-13 & 2013-14. The Appeal filed by the dealer was also dismissed by the appellate Authority on 31.05.2016. No notice was issued to the dealer to levy penalty under section 38n for suppression of sale. It resulted into non levy of penalty of Rs. 24171807(8057269x3).

In reply to the audit objection raised by the audit party. It is submitted that the fresh assessment was framed by then assessing authority creating an additional demand of Rs.4079763/- vide order no. 12A 2012-13 dated 8.6.2017 and Rs. 26789392/- under Vat Act. Vide order 3A 2013-14 dated 11.12.2020 for the assessment year 2012-13 and 2013-14 respectively. A recovery notice has been issued to the dealer on dated 8.6.2017, 28.5.2021 and again 23.6.2021. As per Taxation Inspector report the arrear are not recoverable under normal circumstances. There after the arrear was declared to be recovered under Punjab Land Revenue Act 1887 on 9.7.2021 and summon issued to the dealer for 16.1.2021. The recovery notices have been issued to both the sureties vide this

office memo No.5501-5502/RL/W-7/FBD (W) dated 28.03.2022 to recover the outstanding dues. However, the sureties are not live and close down their business. Fresh summon has been issued to dealer on dated 25.03.2022 but the same is not served since the dealer is not traceable and whereabouts of the dealer is unknown. Sincere efforts are being made to trace the dealer for recovery purpose. In view of the above facts, para may please be dropped.

3. M/s Smiridhi Udyog, Faridabad (West), TIN 06321337021, A.Y. 2013-14 & 2014-15

The dealer, M/s Samridhi Udyog, was registered under the HVAT ACT 2003 and the CST ACT 1956 holding Tin No. 06321337021 .The dealer is engaged in the business of trading of iron and steel. The original assessments of the dealer were framed by the then Assessing Authority vide order no.161/29.06.2015 for the Assessment year 2013-2014 and vide order no.166/30.06.2015 for the Assessment year 2014-2015 creating on additional demand amounting to Rs.15045502/- under the HVAT Act, 2003 and Rs. 20896949/- under the HVAT Act, 2003 respectively stating that penal action under section 38 of the HVAT Act 2003 will be taken vide separate order. The firm has closed down its business. The Audit has raised objection that the dealer had submitted false return/accounts as compare to his bank statement. The Assessing Authority created additional demand of tax of Rs. 27600367 (12257884+15342483) on suppression of sale of Rs. 55207325 (245157674+306849651) during the assessment year 2013-14 & 2014-15. It was stated in order that penal action under section 38 of HVAT will be taken separately. But no such action has been taken. It resulted into non levy of penalty of Rs. 82801101 (27600367 x 3).

The para is admitted. In reply to the audit objection raised by audit party, it is informed that penal action under section 38 has been taken vide order dated 08.06.2017 imposing a penalty amounting to Rs. 36773652/- for the Assessment year 2013-2014 and amounting to Rs. 46027449/-for the assessment year 2014-15 .

The recovery proceeding has been initiated against the dealer. As per Taxation Inspector report the arrear are not recoverable under normal circumstances there after the arrear was declared to be recoverable under the Punjab Land revenue Act, 1887 on dated 09.03.2021 and summons have been issued to the dealer.

The summons were not served since the dealer is not traceable and where abouts of the dealer are unknown. The notice of recovery has been issued to sureties. Fresh summons have been issued to the dealer. Letters are being issued to HSVP/MCF and Tehsildar to obtain property details of M/s Samridhi Udyog and its proprietor. Sincere efforts are being made to trace the dealer for recovery purpose.

The Committee has desired that sincere efforts be made to effect the recovery in all the three pending cases under intimation of the Committee.

[15] 2.4.5 Evasion of tax due to suppression of stock:

Scrutiny of records of eight³¹ DETC (ST) for the years 2011-12 to 2014-15 and assessed by AAs during the year 2013-14 to 2015-16, revealed that in 11 cases closing stock as per sale/purchase of the dealers was to be taken Rs. 31.54 crore but as per trading

account it was Rs. 8.48 crore. In five cases, the dealers had purchased goods of Rs. 53.68 crore but as per trading account these goods were neither sold nor taken in closing stock. In one case of DETC Panipat, the closing stock of dealer for the year 2011-12 was Rs. 0.96 crore, however, opening stock for the year 2012-13 was taken as Rs. 0.06 crore. In two cases, closing stock was to be taken Rs. 6.48 crore but was taken Rs. 0.40 crore in trading account and remaining stock value was taken in profit and loss account under the Head 'Other Income'. Thus, stock of Rs. 83.72 crore was suppressed by the dealers which resulted into evasion of tax of Rs. 6.07 crore. In addition, penalty of Rs. 18.21 crore was also leviable.

On this being pointed out, AAs Jagadhri, Sirsa and Panipat stated that 12 cases had been sent to RA for suo-motu action. AA, Gohana stated in one case that matter was under examination. AA Gurugram (East) and Gurugram (W) stated that notices had been issued to dealers in three cases. AA Faridabad (west) stated that a dealer had sold time bar stock. Reply of AA was not correct as receipt was shown under the head 'Other Income' instead of taking in sale of goods. AA Jind replied in one case, that all the sales were taken in annual return (VAT R-2). The reply of AA was not correct as the sale shown by the dealer was of Rs. 0.57 crore against the purchases of Rs. 1.03 crore in third and fourth quarters and remaining goods of Rs. 0.46 crore was not taken in closing stock. AA, Jagadhri stated in one case that goods had been taken in stock. The reply of AA was not correct as the dealer had taken the value of stock in Profit and Loss Account under the Head "Other Income" which was not assessed to tax.

The department in its written reply stated as under:-

Total Dealer = 19

In this para, Audit has pointed out the evasion of tax due to suppression of sales. The Audit in the case of 19 dealers, relating to 13 districts has made an observation that the purchasing dealers have shown the purchases in their quarterly returns but the selling dealers have failed to show the corresponding sales. The selling dealers have either not filed their returns or have not reflected the same in their quarterly returns. In the case of 13 dealers, the para is admitted and against the under assessment of Rs. 406499315/- as pointed out by Audit, a demand of Rs. 432904077/- has been raised. In one case, revisional proceedings have been adjourned sine die. However, no recovery has been effected except for in one case. Further, 06 paras are not admitted in which under assessment of Rs. 115765459/- was pointed out by Audit.

Sr. No.	District	Dealer Name & TIN	AY	Under assessment of Tax and Penalty pointed out by Audit (in Rs.)	Para Admitted/ Not Admitted.	Demand raised	Recovery
1	Sirsa,	M/s Rakesh Kumar, Rajeev Kumar, TIN 6272920913	2014-15	17374224	Admitted	24109922	Not effected
2	Panchkula	M/s Truechem International, TIN 6702507117	2012-13	23625552	Admitted	Pending for revision. Adjourned Sine die. Light Graphics	

3	Panchkula	M/s Lipi Data System, TIN 6772503538	2012-13	7764752	Not admitted	None	Not applicable
4	Faridabad (West)	M/s Neel Ratan Trading Company, TIN 6221336300	2012-13	30540912	Admitted	30541812	Not effected
5	Faridabad (West)	M/s LDR Udyog, TIN 06061333769,	2012-13	1055224	Admitted	1055224	Not effected
6	Faridabad (South)	M/s Shree Ram Trading Company, TIN 6031223060	2013-14	28906484	Admitted	36816877	Not effected
7	Faridabad (East)	M/s AB Enterprises, TIN 06801224722,	2013-14	35926188	Admitted	35926176	Not effected
8	Gurugram (North)	M/s Mega Hertz Infopoint, TIN 06751929212,	2012-13	2651505	Admitted	3312394	573122
9	Gurugram (South)	M/s Ganesh Agencies, TIN 06331936815	2013-14	180923062	Admitted	179291229	Not effected
10	Gurugram (East)	M/s Emerson Network Power India Pvt. Ltd., TIN 06331820706	2012-13	5153564	Not admitted	None	Not applicable
11	Gurugram (East)	M/s Hewlett Packard Sales India, TIN 06821824074	2012-13	79781995	Not admitted	None	Not applicable
12	Ambala	M/s Singla Enterprises, TIN 06291045504	2011-12 & 2012-13	11649484	Not admitted	None	Not applicable
13	Kaithal	M/s Haryana Food International, TIN 06672108900	2011-12	14763384	Admitted	15942752	Not effected
14	Jind	M/s Pawan Trading Company, TIN 06392012151	2012-13	44795056	Admitted	44793972	Not effected
15	Panipat	M/s Soni Sales, TIN 06772623236	2013-14	25937724	Admitted	24762944	Not effected
16	Panipat	M/s Kedar Sales, TIN 6132623200	2013-14		Admitted	32288620	Not effected
17	Panipat	M/s Vipin Enterprises, TIN 6382621462	2013-14		Admitted	4062155	Not effected
18	Bhiwani	M/s Ganpati Cotton Udyog, TIN 06881111576	2013-14	4117256	Not admitted	None	Not applicable
19	Bhiwani	M/s Haryana Cotton Udyog, TIN 06921105346	2013-14	7298408	Not admitted	None	Not applicable

1. M/s Rakesh Kumar, Rajeev Kumar, Sirsa, TIN 6272920913, A.Y. 2014-15

In reply to the audit objection it is submitted that the Dealer is a trader of cigarette etc. Assessment of M/s Rakesh Kumar Rajiv Kumar Sirsa holding TIN 6272920913 for the year 2014-15 was framed by the assessing authority vide disposal No. 1458/14-15 Dated 31.12.2015 creating demand Nil under the HVAT Act 2003 and Rs 4664246 (Tax-4664246, penalty-nil, interest-nil) under the CST

Act 1956. The copy of assessment order alongwith TDN was issued and duly served to the dealer.

In reply to the audit objection, it is submitted that the case has been reassessed vide order no. 16B dated 27.06.2017 and additional demand of Rs. 11079254/- is created. Penalty of Rs. 13030668/- has been imposed u/s 38 of HVAT Act 2003 for suppression of sale. Further efforts are being made to recover the amount.

As per report of Taxation Peon, the firm was not traceable. Thereafter, on 28.07.2021 letters were issued to both the sureties namely M/s Surya Enterprises, Sirsa and M/s M.R Overseas, Sirsa regarding recovery of surety amount under the HVAT Act 2003. The arrear outstanding against M/s Rakesh Kumar Rajiv Kumar, Sirsa was declared under the provisions of section 72 of Land Revenue Act 1887. Thereafter, letter no.1288,1289 and 1290 dated 29.04.2022 were sent to the Tehsildar Sirsa, Municipal Corporation Sirsa and HUDA Sirsa, regarding detail of supply of property in the name of Proprietor. Reply is awaited.

2. M/s Truechem International, Panchkula, TIN 6702507117, A.Y. 2012-13

The dealer M/s. Truchem International, Panchkula was registered under HVAT Act, 2003 and CST Act, 1956 holding TIN: 06702507117. The dealer is a chemical trader. The firm stands cancelled w.e.f. 31.12.2016. The original assessment of the firm was framed by the then Assessing Authority vide D.no.683/12-13 dated: 16.10.2014 u/s 15(1) of HVAT Act, 2003.

The audit party raised the objection that the dealer has not shown any sale to M/s Shree Paras Enterprises, Jind TIN: 06872011596 in his returns whereas as per information received from audit party camp at Jind M/s.Shree Paras Enterprises, Jind TIN 06872011596 has shown purchases goods of Rs.45001050/- @13.125% from M/s.Truchem International, Panchkula and availed benefit of ITC of Rs.59076388/-. Thus the dealer suppressed the sale of Rs. 45001050.00/- and by doing so he make himself liable to pay tax of Rs. 5906388/-(45001050 X 13.125%) and penalty of Rs. 17719164 U/s 38 of HVAT Act, 2003

In reply to the audit objection, it is submitted that the case was sent to D.E.T.C-cum- Revisional Authority for taken up case u/s 34 of HVAT Act, 2003. The case is pending with the Revisional Authority.

Further, purchase verification letter was issued to DETC(ST), Jind to verify the purchases made by M/s Shree Paras Enterprises, Jind TIN 06872011596. Further, the Assessing Authority had been requested to initiate relevant action as per law against M/s.Shree Paras Enterprises, if the dealer has claimed ITC. The reply received from the O/o DETC(ST), Jind that M/s.Shree Paras Enterprises holding TIN: 06872011596 has shown purchases of Rs.28078400/- and claimed ITC against the purchase invoices.

Now, the case is Sine Die by Revisional Authority till the decision of VAT Appeal No 297 of 2018 titled as Excise & Taxation Commissioner Vs M/s Light Graphics (P) Ltd. Faridabad, which is pending in the High Court.

In view of the above facts the para may please be dropped.

3. **M/s Lipi Data System, Panchkula, TIN 6772503538, A.Y. 2012-13**
4. **Dropped in Scrutiny meeting dated 28.05.2022.**
5. **M/s Neel Ratan Trading Company, Faridabad (West), TIN 6221336300, A.Y. 2012-13**

- The dealer M/s Neel Rattan Trading co. was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06221336300. The dealer deals in trading of scrap of iron and steel etc. The dealer is closed now. The dealer has not migrated under the GST Law. The assessment of the dealer was framed for the year 2012-2013 by then Assessing Authority vide order dated 738/19-9-2014 allowing an excess carried forward amounting to Rs 11540 under HVAT ACT.

- The audit has raised the objection that the dealer had shown his GTO 19027504 during the year which was assessed accordingly.

- Cross verification made from the office of DETC (ST) (West) Gurgaon has revealed that M/s Shubham Industries Enterprises. holding Tin 06091935298 Gurugram had shown purchases worth Rs. 145438627/- (54048280+1690040+7336109+51441819) from M/s Neel Rattan Trading Co. holding TIN 06221336300 Faridabad and availed benefit of IT worth Rs. 7635528/- Whereas M/s M/s Neel Rattan Trading Co. Faridabad had not shown any sale to Gurugram dealer M/s Shubham Industries Enterprises during the year, this shows that the dealer has suppressed his sale worth Rs. 145438627/-. Accordingly, penal action under section 38 of HVAT Act, 2003 was to be taken against the dealer. Due to suppression of sale has resulted into under assessment of tax of Rs. 30540912/- ((145438627 @ 5.25%) Rs. 76,35,228 and penalty worth Rs. 2,29,05,684 (Rs. 76,35,228*3)

- The Para is admitted. The reassessment of the dealer has been framed by then assessing authority for the assessment year 2012-2013 vide order dated 28-09-2020 Creating an additional demand amounting to Rs 30541812 imposing tax amounting to rs 7635228 and penalty under section 38 OF HVAT Act 2003 amounting to Rs 22906584 on account of suppression of sale and the copy of assessment order along with notice of demand in form VAT N4 were issued on 28.09.2020 to the dealer which could not be served due to closure of business by the firm. The same documents were serviced by way of Pasting/chaspa on the last known address/business premises of the dealer.

Thereafter, recovery notices had been issued dated 22.10.2020, 11.06.2021 to the dealer for making payment of outstanding arrears. A letter has been issued to the Income tax department vide letter No. 5512/Reassessment/ CAG dated 29.03.2022 for seeking the details of bank accounts linked with the assessee's PAN. An amount of Rs 30541812/- under both the acts have been declared as an arrear under the Punjab Land Revenue Act 1887 and issue summons to the defaulter for recovery of Arrear. The dealer has furnished two bank Guarantee of Rs 50000 each in the form of surety bond, a letter vide No 577 dated 03-05-2022 has been written to the concerned branch to issue the Demand Draft in Favour of Assessing Authority Rigorous efforts are being made to recover the outstanding amount. In view of the above para may kindly dropped.

6. M/s LDR Udyog, Faridabad (West), TIN 06061333769, A.Y. 2012-13

The dealer M/s LDR Udyog was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06061333769. The dealer deals in trading of scrap of iron and steel etc. The dealer is closed now. The dealer has not migrated under the GST Law. The assessment of the dealer was framed for the year 2012-2013 by then Assessing Authority vide order dated 25.11.2014 allowing an excess carried forward amounting to Rs 3159 under HVAT ACT.

The audit has raised the objection that the dealer had shown his GTO 19027504 during the year which was assessed accordingly.

Cross verification made from the office of DETC (ST) (West) Gurgaon has revealed that M/s Shubham Industries Enterprises. holding Tin 06091935298 Gurugram had shown purchases worth Rs. 5024875/- (quarter ended on 31.12.12) from M/s LDR Udyog, holding TIN 06061333769 Faridabad and availed benefit of IT worth Rs. 26806/- Whereas M/s LDR Udyog. Faridabad had not shown any sale to Gurugram dealer M/s Shubham Industries Enterprises during the year, this shows that the dealer has suppressed his sale worth Rs. 5024875/-. Accordingly, penal action under section 38 of HVAT Act, 2003 was to be taken against the dealer. Due to suppression of sale has resulted into under assessment of tax of Rs. 1055224/- {5024875 @ 5.25% = Rs. 2,63,806 and penalty worth Rs. 7,91,418 (263806x3)}, which is brought to the notice of assessing authority for taking suitable action as HVAT Act, 2003.

The Para is admitted. The reassessment of the dealer has been framed by then assessing authority for the assessment year 2012-2013 vide order dated 25.11.2014 Creating an additional demand amounting to Rs 1055224 imposing tax amounting to Rs 263806 and penalty under section 38 OF HVAT Act 2003 amounting to Rs 791418 on account of suppression of sale and the copy of assessment order along with notice of demand in form VAT N4 were issued on 28.09.2020 to the dealer which could not be served due to closure of business by the firm. The same documents were serviced by way of Pasting/chaspa on the last known address/business premises of the dealer.

Thereafter, recovery notices had been issued dated 22.10.2020 and 11.06.2021 to the dealer for making payment of outstanding arrears. A letter has been issued to the Income tax department vide letter No. 5513/Reassessment/ CAG dated 29.03.2022 for seeking the details of bank accounts linked with the assessee's PAN. An amount of Rs 1055224/- under both the acts have been declared as an arrear under the Punjab Land Revenue Act 1887 and issue summons to the defaulter for recovery of Arrear. The Dealer has furnished Two Surety of Rs 100000/- each, a letter No. 318 dated 19-04-2022 to M/s Jai Bhagwati Powder Coaters& No 510 dated 30-04-22 to M/s Om Technology has been issued to both the sureties to deposit the surety Amount in Favour of Assessing Authority. Rigorous efforts are being made to recover the outstanding amount. In view of the above para may kindly dropped.

7. Shree Ram Trading Company, Faridabad (South), TIN 6031223060, A.Y. 2013-14

The audit party revealed that the firm M/s Shree Ram Trading Co. Faridabad was allowed ITC of Rs. 7226621/- on purchases worth of Rs. 110146820/- from 3

firms of Faridabad i. M/s Yamini Sales Corporation, TIN No. – 06261333174, M/s Universal Trading Co., TIN No. 06881223225 and M/s YHA Enterprises TIN No. 06551223162 for worth Rs. 110146820/-. Audit party pointed out that during cross verification from these firm no sale was shown to the dealer, hence the dealer has claimed incorrect ITC on bogus purchases thus due to incorrect allowance of ITC on bogus purchases has resulted in evasion of tax of Rs. 7226621/-. Additionally, the incorrect claim of ITC on bogus purchases made the dealer liable for three time penalty of Rs. 21679862/- under section 38 of HVAT Act 2003 for fraudulent ITC.

The audit party pointed out M/s Tisha Trading Co. Faridabad TIN No. 06611224972 has shown purchases worth Rs. 68437072 from M/s Shree Ram Trading Co., Faridabad and availed ITC of Rs. 6503789/- whereas the firm M/s Shree Ram Trading Co. had not shown any sale to M/s Tisha Trading Co., Faridabad, thus suppressing his sale. Accordingly penal action under section 38 of HVAT Act 2003 was to be taken against the dealer for suppression of sale and under assessment of Tax worth Rs. 6503789/- and penalty worth Rs. 19511367/-.

In reply to audit objections it is submitted that a notice for re-assessment of the case u/s section 17 of HVAT Act, 2003 for the AY-2013-14 was issued to the dealer and the case was re-assessed by the then assessing authority on 27.04.2017 by creating additional demand of Rs. 32405166/- vide D. No. 51 dated 27.04.2017 and thereafter assessment order was further rectified and additional demand Rs. 36816877/ created dated 11/01/2018. TDN along with the assessment order served upon dealer through alternative service. The TDN and assessment order paste on the last known business premises of the dealer because the dealer is not exist/closed down his business, where about of the dealer not traceable. After service of TDN and assessment order alternatively the arrear declared arrear recoverable under Land Revenue Act 1887 as land arrear. Further summon has been issued under the Land Revenue Act 1887 and not served upon the dealer due to untraceable status of dealer.

Further notices has been issued to the sureties to recover the arrear on dated 27/06/2018. However, one of the surety namely Jay Dee Enterprises holding TIN-06911207832 deposited the surety amount of Rs. 100000/ to discharged his liability as surety to M/s Shri Ram Trading Co., the second surety namely M/s Shiv Shankar enterprises TIN 06431221094 Shop No 19, HUDA Market Sector-29, Faridabad has been cancelled as and not traceable besides above said proceeding the letters have been written to the Tehsildar Revenue Faridabad vide this office Memo No.1168/W-6 dated 17.08.2021, 1901/W-6 dated 12.10.2021 & 318/W-6 dated 29.04.2022, HUDA vide this office Memo No.1169/W-6 dated 17.08.2021, 1902/W-6 dated 12.10.2021 & 319/W-6 dated 29.04.2022, Municipal Corporation vide this office Memo No.1170/W-6 dated 17.08.2021, 1903/W-6 dated 12.10.2021 & 320/W-6 dated 29.04.2022 for seeking information and details about immovable property of the dealer. However, the dealer is not traceable and efforts are being made to trace the where about of the dealer and recover the arrear. In the light of above submission, the para may be please dropped.

8. M/s AB Enterprises, Faridabad (East), TIN 06801224722, A.Y. 2013-14

The dealer M/s A.B. Enterprises was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06801224722. The dealer deals in trading of electric goods. The firm stand closed and the dealer has not migrated under the GST. The assessment case for firm year 2013-14 was re-assessed under Section 17 of the HVAT Act, 2003 vide Disposal No.26A dated 19-04-2017 and as a result additional demand of Rs. 42717793/- was created under the HVAT Act, 2003. However, there are two sureties in this case namely M/s EM Kay Enterprises holding Tin No 06821223353 and M/s Shri Sai Hardware & Mills Stores holding Tin No 0697133040. Both the sureties firms stand closed & not migrated in GST.

In reply to audit Para, it is submitted that the turnover of Rs. 142183673/- has been suppressed by the dealer during year 2013-14 and the suppressed turnover of Rs. 142183673/- has been taxed vide order dated 19.04.2017 and tax of Rs. 8981544/- has been levied. Besides levy of tax on concealed sale, a penalty of Rs. 26944632/- has been imposed on the dealer under section 38 of the HVAT Act. Total Demand of Rs. 42717793/- has been created against the dealer. A notice was sent to both the sureties i.e. M/s EM Kay Enterprises holding Tin No 06821223353 and M/s Shri Sai Hardware & Mills Stores holding Tin No 0697133040. However, as per report of Taxation Inspector and Peon firm found not traceable as per office notice dated 06.03.2020.

9. M/s Mega Hertz Infopoint, Gurugram (North), TIN 06751929212, A.Y. 2012-13

In reply to the Audit objection, it is submitted that the dealer is engaged in the business of trading of Computer Software. Original assessment was framed u/s 15(1) of HVAT Act, 2003 vide disposal No 811 dated 18.11.2014 and allowed Excess Carried forward of Rs.993/- under the HVAT Act, 2003. The Assessment Order alongwith TDN has already been served upon the dealer..

The audit has pointed out that the dealer has suppressed the sale of Rs.1,26,26,215/- and the dealer is liable for penal action 38 alongwith 3 times penalty on the assessed tax @ 5.25%.

In reply to this audit objection, it is submitted that the Audit Para has already been admitted. So, the re-assessment of the case has been made u/s 17 of the HVAT Act, 2003 / CST Act, 1956 vide Disposal No. 1D/dt 11.09.2020 and created demand of Rs 33,12,394/- under the HVAT Act, 2003. Copy of order has duly served upon the dealer through his registered email ID. The bifurcation of demand of Rs. 3312394/- is as under:-

Particulars	HVAT	CST
Tax	661883	0
Interest	661883	0
Penalty	1988628	0
Total	3312394	0

Recovery Proceeding has been initiated by issuing notices dated 14-01-2021, 03-02-2021, 05-04-2021, 20-09-2021 & 09-03-2022 which were served upon the dealer. Total amount of Rs. 573122/- (Rs. 150000 + 150000 + 273122) has been recovered from the dealer. The recovery proceedings are in process for balance amount of arrears. The fate of the same will be communicated to the audit accordingly.

10. M/s Ganesh Agencies, Gurugram (South), TIN 06331936815, A.Y. 2013-14

In Reply to the audit para it is intimated that the case has been Re-assessed vide order No. 125A/2013-14/ dated 01.08.2017 by the then Assessing Authority creating an additional demand of Rs.17,92,91,229/- . The dealer has closed down its business at Gurugram and whereabouts of the dealer are not known. The recovery proceedings are under process. The proprietor of the firm is resident of Gaziabad (U.P.), Recovery certificate had been sent to the Collector-cum district Magistrate, 668, Hapur Road, Near district Court, sector -15/10 Raj Nagar, Gaziabad Uttar Pradesh-201002, vide recovery certificate no. 4148 dt. 03-12-2019 and last reminder sent vide recovery certificate no. 1299, dated 06-10-2020 and vide letter No. 618 dated 15.07.2021, vide letter No. 2500 dated 22.02.2022.

Both sureties stands cancelled.

11. M/s Emerson Network Power India Pvt. Ltd., Gurugram (East), TIN 06331820706, A.Y. 2012-13

12. M/s Hewlett Packard Sales India, Gurugram (East), TIN 06821824074, A.Y. 2012-13

13. M/s Singla Enterprises, Ambala, TIN 06291045504, A.Y. 2012-13

Cases at Sr No 10 to 12 were dropped in Scrutiny meeting dated 28.05.2022.

14. M/s Haryana Food International, Kaithal, TIN 06672108900, A.Y. 2011-12

In response to audit it is stated that original assessment was framed by the then Assessing Authority Smt. Anju Singh ETO vide Disposal No.914 dated 19-11-2013 by creating demand of Rs.23144/-.

On the basis of audit, the assessment file was sent to DETC (Insp)-cum-Revisional Authority, Karnal for taking remedial action u/s 34 of the HVAT Act, 2003. The Revisional Authority, Karnal created an additional demand of Rs.2563843/- vide order's dated 12-04-2016. The case was remanded to Assessing Authority for verification from accounts books and to levy penal action u/s 38 for suppression of sales and to levy interest on due amount vide order's dated 65A/2011-12 dated 24-04-2018.

In compliance order of Revisional Authority, remand case was decided by Assessing Authority vide orders 65A dated 24-04-2018 levying interest of Rs.1179368.00 and penal action u/s 38 was taken and imposed penalty of Rs. 11072538.00, total amount comes to Rs.15942752/-. Notice VAT N-4 was issued to the firm but could not be served upon the firm due to closer of business. VAT N-4 was served by way of substitute service i.e. Chaspa at the last known business premises in the presence of the Taxation Inspector. The dealer closed

down the business due to heavy losses & left Kaithal. The Registration Certificate of the dealer has also been cancelled w.e.f. 28-05-2015 vide A.A. orders dated 28-05-2015 u/s 11(6) (a) of HVAT Act and u/s 7 of CST Act 1956.

However this arrear has already been declared as arrear recoverable under the Punjab Land Revenue Act 1887 vide ETO-cum- Asst. Collector orders dated 16-04-2019. Recovery notices have been issued to firm as well as to both the sureties of the firm. Efforts are being made & recover the outstanding amount at the earliest. The letter to know about the immovable properties of the dealer has been sent to the Tehsildar, Kaithal, Administrator, M. C., Kaithal, & Estate Officer, HUDA, Kaithal vide Letter dated 09-07-2021. Information from Tehsildar Kaithal received that Proprietor of the firm is having no immovable property in Kaithal vide letter no. 2110 dtd. 27-12-2021. Further the reminder was sent to the Administrator Municipal Committee Katina & The Estate Officer, HUDA, Kaithal vide letter no. 480/AA-1/dated 07-04-2022. Information is awaited. Now the Summon is issued to the Surety Sh. Subhash Chand S/o Sh. Khajenderi Lal Prop. M/s Satyam Enterprises and Sh. Ram Kumar Prop. M/s Devi Dayal Rajat Kumar, Kaithal, Sh. Ram Kumar has expired and on his behalf his Accountant Kuldeep received the Summon. Both the sureties are given time to present in office on or before 09.05.2022.

15. M/s Pawan Trading Company, Jind, TIN 06392012151, A.Y. 2012-13

- In response to the audit Para raised by the Audit Party it is submitted that M/s Pawan Trading Co. was registered under HVAT Act 2003, CST Act 1956 with TIN 06392012151. The dealer deal in trading of agriculture products. The firm is stand closed about last seven year. The Original Assessment of the firm for the Assessment Year 2012-13 was framed under Section 15(1) of the HVAT Act 2003 by the then Assessing Authority Jind vide order No 606/2012-13/dt 07.11.2014 and as a result, no additional demand was created against the dealer under both the Act.

- The Para is admitted. Now, in view of information intimated by DETC (ST), Karnal vide letter No. 889/Ward-1 Karnal dated 11.06.2015, re-assessment proceedings have been initiated against the dealer u/s 17 of the Haryana Value Added Tax Act, 2003 and Rules framed thereunder. Notice in Form VAT N-2 and penalty notice in Form VAT N-3 alongwith detailed notice have been issued to the dealer fixing the case for 12.06.2020. But neither the dealer nor any of his representative appeared on the fixed date nor any adjournment was sought by the dealer in this regard. Once again notice was issued to the dealer fixing the case for 30.11.2020.

- Further, it is intimated that simultaneously, Assessing Authority Jind vide letter No. 2075 and 2077/ W-4/ dated 20.07.2016 and No. 4136/W-4/dated 04-05-2017 and No. 7249/RK/W-4 dated 25.09.2018 and memo No. 618/ETO/w-4 dated 19-03-2020 and Memo No. 866/W-4/ dated 02.06.2020 and Memo No. 1692/ETO/W-4 dated 05-10-2020 and Memo No. 2099 dated 17-11-2020 has sought information from DETC (ST), Karnal about the details of tax invoices, VAT C-4 certificates etc. on the basis of which, the Karnal dealers namely M/s Shri Balaji Enterprises TIN 06392234786 and M/s Vidit Enterprises, Karnal TIN 06252237171 have claimed the ITC during the year under assessment.

- Re-assessment of the dealer was framed vide D.No 02A/12-13 dated 31.3.2021 creating additional demand of Rs. 44793972/- (Tax Rs. 11197680 + Penalty of Rs. 33596292/-) under the HVAT Act, 2003. Copy of Re-assessment order along with TDN was served upon the dealer on 12.7.2021 as well as through e-mail ID. Various recovery notices were issued to the dealer for recovery of outstanding arrears. Also notice were issued to both sureties. The outstanding arrears is not recoverable under normal course of recovery. Hence, the arrears was declared as arrears under the Punjab Land Revenue Act, 1887. Efforts are being made to recover the arrear.

- Furthermore, both the Sureties of the default firm are (1). M/s Nitin Enterprises, Pillu Khera Mandi Jind TIN 06762010832 and (2). M/s Gaur Trading Co. Jind TIN 06792008827 As per office record both the sureties have closed their business. Recovery notices were also issued to both the sureties to recover the arrears equal to the surety amount. But notices could not be served upon the sureties as they had closed their business and nowhere about known. Through PAN of the sureties, online search was made on the GST Portal to trace about the functionality and existence of the dealers under the GST Law but were not found functional under the GST Law.

Efforts are being made to recover the arrear.

16. M/s Soni Sales, Panipat, TIN 06772623236, A.Y. 2013-14

The Para is admitted. In reply to audit objection, it is submitted that Original assessment was framed vide disposal no. 228 dated 17.07.2015 under section 15(1) under HVAT Act, 2003 and under section 9(2) CST ACT, 1956. Creating demand Rs. 10125/- after allowing the ITC.

After objection raised by audit team, the re-assessment of the dealer was made after issuing notices under section 17 of HVAT Act, 2003 vide order No. 647A dated 05.11.2018 creating demand amounting to Rs. 4795573 under HVAT ACT 2003 & Rs. Nil under CST Act 1956. After that the case was again re-assessed vide disposal No. 1D dated 18-05-2021 creating a demand to the tune of Rs. 24762944/- under the HVAT Act, 2003. The re-assessment order and TDN could not serve upon the dealer as no firm was found at the business premises as per report of the TP. The last recovery notices was sent on dated 28/08/2018 but served upon the dealer by substitute services as firm is lying closed since long. And also no whereabouts the proprietor/partner to serve the notice. A letter has been written to the Tehsildar, Panipat on dated 09-04-2021 to supply the property details of the proprietor. Now, notice has been issued under the Punjab Land Revenue Act, 1887 on dated 21.02.2022. Also summons have been issued on 24.02.2022 and pasted at the last known premises of the firm.

17. M/s Kedar Sales, Panipat, TIN 6132623200, A.Y. 2013-14

The Para is admitted. In reply to audit objection, it is submitted that Original assessment was framed vide disposal no. 171 dated 29.06.2015 under section 15(1) under HVAT Act, 2003 and under section 9(2) CST ACT, 1956. Creating demand Rs. 8550/- under the HVAT Act, 2003 after allowing the ITC.

As the objections were raised by audit party, notices were issued under section 17 of HVAT Act, 2003 and interest was charged 14 (6) of HVAT Act, 2003. After giving reasonable opportunity to the dealer Re-assessment was framed vide order no. 647 dated 05.11.2018 in which demand amounting to Rs. 4927265 under HVAT ACT 2003 & Rs. Nil under CST Act 1956.

After that the case was again reassessed vide disposal No. 1E dated 18-05-2021 creating a demand to the tune of Rs. 32288620/- under the HVAT Act, 2003. The re-assessment order and TDN could not serve upon the dealer as no firm was found at the business premises as per report of the TP. The last recovery notices was sent on dated 28/08/2018 but served upon the dealer by substitute services as firm is lying closed since long. And also no whereabouts the proprietor/partner to serve the notice. A letter has been written to the Tehsildar, Panipat on dated 09-04-2021 to supply the property details of the proprietor. Now, notice has been issued under the Punjab Land Revenue Act, 1887 on dated 21.02.2022. Also summons have been issued on 24.02.2022 and pasted at the last known premises of the firm.

18. M/s Vipin Enterprises, Panipat, TIN 6382621462, A.Y. 2013-14

The Para is admitted. In reply to audit objection, it is submitted that Original assessment was framed vide disposal no. 162 dated 26.06.2015 under section 15(1) under HVAT Act, 2003 and under section 9(2) CST ACT, 1956. Creating demand Rs. 7350/- under the HVAT Act, 2003 after allowing the ITC.

After objection raised by audit team, the re-assessment of the dealer was made after issuing notices under section 17 of HVAT Act, 2003 vide order No. 647B dated 05.11.2018 creating demand amounting to Rs. 4062155/- under HVAT ACT 2003 & Rs. Nil under CST Act 1956. After that the case was again re-assessed vide disposal No. 1F dated 18-05-2021 creating a demand to the tune of Rs. 10324618/- under the HVAT Act, 2003. The re-assessment order and TDN could not serve upon the dealer as no firm was found at the business premises as per report of the TP. The last recovery notices was sent on dated 28/08/2018 but served upon the dealer by substitute services as firm is lying closed since long. And also no whereabouts the proprietor/partner to serve the notice. A letter has been written to the Tehsildar, Panipat on dated 09-04-2021 to supply the property details of the proprietor. Now, notice has been issued under the Punjab Land Revenue Act, 1887 on dated 21.02.2022. Also summons have been issued on 24.02.2022 and pasted at the last known premises of the firm.

19. M/s Ganpati Cotton Udyog, Bhiwani, TIN 06881111576, A.Y. 2013-14

20. M/s Haryana Cotton Udyog, Bhiwani, TIN 06921105346, A.Y. 2013-14

(Cases at Sr No 18 to 19 were dropped in Scrutiny meeting dated 28.05.2022.)

The Committee has desired as under:

- (i) the cases pending in appeal be concluded in a time bound manner;**
- (ii) verification of declaration forms be expedited in consultation with the PAG office;**

- (iii) the State interest in the cases pending before the Tribunal or Hon'ble High Court/Supreme Court be protected meticulously under intimation of the Committee; and
- (iv) sincere and pragmatic efforts be made to effect the recovery to augment the State revenue.

The action taken report in the above matters be submitted to the Committee for its consideration.

[16] 2.6 Incorrect benefit of input tax credit on goods not sold:

Input Tax Credit for Purchase of Duty and Entitlement pass book was allowed incorrectly as the same was not used for resale and adjusted against custom duty payable resulting in incorrect grant of input tax credit of Rs 2.68 crore to a dealer. Further, ITC of Rs 1.28 crore was allowed incorrectly as the selling dealer had not shown any sale during the year.

Under Section 8 of the HVAT Act, ITC on purchase of goods is admissible against tax liability on sale of goods as such or the goods manufactured therefrom in the State or interstate trade and commerce. Further, Section 38 of the Act provides for penal action (tax avoided/benefit claimed and three times penalty) for claims on the basis of false information and incorrect accounts or documents etc.

2.6.1 The Government had clarified (22 April 2013) that ITC is available only if the Duty Credit Scrips are purchased for re-sale as such and no ITC would be admissible if these were used for adjustment of custom duty. Scrutiny of records of DETC (ST), Rewari revealed that a dealer purchased Duty Entitlement Pass Book (DEPB) worth Rs. 51.03 crore after payment of VAT of Rs. 2.68 crore during 2011-12. The dealer used the same for adjustment of custom duty payable by him. As the goods (Scrips) were not sold by the dealer, no ITC was admissible. However, while finalising assessment in March 2015, AA allowed the ITC to the dealer resulting in incorrect grant of ITC of Rs. 2.68 crore besides interest of Rs. 2.68 crore was also leviable.

On this being pointed out, AA Rewari intimated (July 2017) that the RA had created additional demand of Rs. 5.36 crore. However, the dealer filed an appeal in Haryana Tax Tribunal which is still pending.

2.6.2 The ETC Haryana issued instructions in July 2013 that cent *per cent* verification of input tax credit (ITC) up to the stage of actual payment of tax shall be done. Scrutiny of records of the DETC (ST) Gurugram (East) revealed that the assessment cases of two dealers for the years 2010-11 to 2012-13 were finalised (between June 2013 and October 2014) and benefit of ITC of

Rs. 1.28 crore was allowed without verification of payment of tax by selling dealer. On verification, the selling dealers were not found registered/filed nil returns. This resulted in incorrect grant of ITC of Rs. 1.28 crore. In addition, penalty of Rs. 3.84 crore was also leviable.

On this being pointed out, the AA stated that cases were re-assessed and demand of Rs. 2.54 crore including interest of Rs. 1.24 crore was created. The replies of AA were not wholly correct as the AA were required to levy three times penalty under Section 38 on the additional demand instead of interest.

The matter was reported to the Excise and Taxation Department between May 2015 and July 2016 and to the Government in February and May 2017; their replies were awaited (October 2017).

The department in its written reply stated as under:-

2.6.1 – 1 Dealer

1. M/s Posco India Delhi Steel Processing Pvt. Ltd., Bawal, Rewari, TIN 06852706515, A.Y. 2011-12

In reply to audit objection it is intimated that the order for the assessment year 2011-12 of the said dealer was taken in Revision by Dy. Excise & Taxation Commissioner (ST), Rewari and the said order was revised vide order dated 03.03.2017 and demand No. 19/11-12 dated 03.03.2017 by the Revisional Authority and an additional demand of Rs. 26789652/- under HVAT Act was along with interest of Rs. 26789652/- was created on the dealer.

It is further intimated that the dealer has preferred an appeal before the Haryana Tax Tribunal Chandigarh against the said revision order passed by the Revisional Authority, Rewari. The para may please be dropped.

2.6.2 – 2 Dealer

2. M/s Wonder Road Sinagaers, Gurugram (East), TIN 06241828952, A.Y. 2011-12 & 2012-13

2011-12

In reference to the audit objection, it is intimated that reassessment of the firm was framed vide Demand No 41A dated 01.06.2017 wherein an additional demand of Rs 9930894/- (which includes penalty u/s 38 of Rs 6078798/-) is created. The dealer has closed down its business w.e.f. 01.10.2015. Recovery notice was issued to the dealer which was not served as the dealer has closed its business in 2015. Recovery is not possible in normal course so the arrears are declared recoverable under Land Revenue Act, 1887 on 27/01/2022. Letter has been written to the Tehsildar, Gurugram for property if any. Reminder to the Tehsildar Gurugram is sent vide letter no 255 dated 22/04/2022.

In view of above para may please be dropped.

2012-13

In reference to the audit objection, it is intimated that reassessment of the firm was framed vide Demand No 41B dated 01.06.2017 wherein an additional demand of Rs 12563667/- (which includes penalty u/s 38 of Rs 8361477/-) is created. The dealer has closed down its business w.e.f. 01.10.2015. Recovery notice was issued to the dealer which was not served as the dealer has closed its business in 2015. Recovery is not possible in normal course so the arrears are declared recoverable under Land Revenue Act, 1887 on 27/01/2022. Letter has been written to the Tehsildar, Gurugram on 30/03/2022 for property if any. Reminder to the Tehsildar Gurugram is sent vide letter no 255 dated 22/04/2022.

In view of above para may please be dropped.

3. M/s Bajrang BMS, Gurugram (East), TIN 6181830149, A.Y. 2010-11, 2011-12 & 2012-13

2010-11

In reply to Audit objection, it is submitted that Re-assessment of the original assessment has been framed u/s 17 of HVAT ACT and demand of Rs 18626215/-(tax Rs.3736203/- and penalty Rs.11208609) -was created Including penalty u/s 38 has also been levied .The firm has been cancelled with effect from 10/09/2015 Recovery notice was issued on to the dealer on 12/02/2018 and 11/02/2019. Notice has been issued on 12/04/2019 to the surety for the recovery of arrear. The recovery is not possible in normal course hence the arrears are declared recoverable under Punjab Land Revenue Act 1887 on 24/07/2019.Letter has been written to Tehshildar Gurugram on dated 06/12/2021for property of the proprietor/firm if any and reminder on dated 31/03/2022.

In view of the above para may please be dropped.

2011-12

In reply to Audit objection, it is submitted that Re-assessment of the original assessment has been framed u/s 17 of HVAT ACT and demand of Rs 11281411/-(tax Rs.2679003/- and penalty Rs.7037009/-) -was created Including penalty u/s 38 has also been levied .The firm has been cancelled with effect from 10/09/2015 Recovery notice was issued on to the dealer on 12/02/2018 and 11/02/2019. Notice has been issued on 12/04/2019 to the surety for the recovery of arrear. The recovery is not possible in normal course hence the arrears are declared recoverable under Punjab Land Revenue Act 1887 on 24/07/2019.Letter has been written to Tehshildar Gurugram on dated 06/12/2021for property of the proprietor/firm if any and reminder on dated 31/03/2022.

In view of the above para may please be dropped.

2012-13

In reply to Audit objection, it is submitted that the original assessment of the dealer was framed vide D.NO 111 dated 09.07.2014 in which demand of Rs 6410/- was created under HVAT Act & NIL under CST Act, 1956. Later on Re-assessment of the original assessment has been framed u/s 17 of HVAT ACT and demand of Rs 15183048/-(tax Rs.3160092/- and penalty Rs.9480276) was created Including penalty u/s 38 has also been levied .The firm has been cancelled with effect from 10/09/2015 Recovery notice was issued on to the dealer on 12/02/2018 and 11/02/2019. Notice has been issued on 12/04/2019 to the surety for the recovery of arrear. The recovery is not possible in normal course hence the arrears are declared recoverable under Punjab Land Revenue Act 1887 on 24/07/2019.Letter has been written to Tehshildar Gurugram on dated 06/12/2021 and reminder on dated 31/03/2022.

The Committee has desired that sincere and pragmatic efforts be made to make the recovery in all the three pending cases under intimation of the Committee.

[17] 2.8 Non/short levy of interest:

The Assessing Authorities did not levy the interest in five cases and in two cases interest was levied short on delayed payment of tax which resulted in non/short levy of interest of Rs.2.51 crore.

Section 14 (6) of the HVAT Act inter alia lays down that if any dealer fails to make payment of tax in accordance with the provisions of the Act and Rules made thereunder, he shall be liable to pay, in addition to the tax payable by him, simple interest at one *per cent* per month if the payment is made within ninety days, and at two *per cent* per month if the default continues beyond ninety days for the whole period, from the last date specified for the payment of tax to the date he makes the payment.

Scrutiny of records of the DETC (ST), Ambala, Gurugram (East) and ETO Tohana revealed that five dealers had not paid tax as per the provisions of the Act and Rules. The AAs finalised the assessments between January 2014 and March 2016 for the year 2010-11 and 2013-14 but did not levy interest of Rs.1.12 crore in five cases on late/non payment of tax as per return and in two cases, interest of Rs. 1.39 crore was levied short on delayed payment of tax. This resulted in non/short levy of interest of Rs. 2.51 crore.

On this being pointed out, the AA Gurugram (East) intimated (September 2016) that in one case additional demand of interest of

Rs. 14.14 lakh had been created and in two cases proceedings had been initiated to levy interest. AAs Ambala, Gurugram (East) and Tohana intimated that the four cases had been sent to the Revisional Authority for taking suo motu action.

The matter was reported to the Excise and Taxation Department between August 2014 and February 2017 and to the Government in March 2017; their replies were awaited (October 2017).

The department in its written reply stated as under:-

Total Dealer = 5

- 1. M/s Sun Star CCS India Pvt. Ltd., Gurugram (North), TIN 06181820934, A.Y. 2012-13 & 2013-14**

2012-13

In reply to Audit Para, it is submitted that M/s Sun Star CCI India P Ltd. Gurgaon is doing the business of Trading of Coolant and Brake Fluid and supplies the goods to M/s Maruti Suzuki India P. Ltd., M/s Toyota Kirloskar Pvt. Ltd. The original assessment was framed u/s 15(1) of the HVAT Act, 2003 vide Disposal No.235/2012-13 dated 07.10.2014 and created additional demand as under:-

PARTICULARS	HVAT	CST
TAX	533612	817137
INTEREST	405419	4050
PENALTY	2000	2000
TOTAL	941031	823187

Copy of Assessment Order has been duly served upon the dealer.

It is further submitted that the Re-assessment proceedings were initiated by the Assessing Authority on the basis of self disclosure of Sales turnover by the dealer as mentioned in the re-assessment order and the case was decided vide Disposal No.73-A/2012-13 Dated 27.08.2015 & the Assessing Authority levied the Interest u/s 14(6) of the HVAT Act.

The demand of Rs.**95,45,804/-** was created in Re-assessment order has been recovered as per the detail mentioned below:

Sr. No.	GRN/CIN	Date of Deposit	Amount
1	0207-004016111544005685	16.11.2015	25,00,000/-
2	0207-004017011648699242	16.01.2016	24,00,000/-
3	0020620066	26.08.2016	22,45,804/-
4	0019672825	30.06.2016	24,00,000/-
Total			95,45,804/-

The Audit has pointed out that while finalizing the Re-assessment case, short levy of interest and non-levy of penalty u/s 38 and Interest u/s 14(6) resulted in under assessment of tax.

In reply to this, it is submitted that the Audit Para is admitted upto the extent of interest and is also admitted - in respect of non levy of penalty under Section 38 of the HVAT Act, 2003, subject to the outcome of the Revisional proceedings.

Since, No new information is available on the file the said case falls in the preview of revision as per Section 34 of the HVAT Act, 2003.

It is pertinent to mention here that the case has been sent to DETC-cum-Revisional Authority, Gurugram for Revision and the Proceedings of Revision case have been initiated by the Revisional Authority and the case was fixed for 06.05.2022.

After that the case was transferred to DETC (Inspection)-Cum-Revisional Authority, Faridabad (East) for decision vide ETC Office Memo No.363/ST-6, Panchkula dated 06.05.2022.

The DETC (Inspection)-Cum-Revisional Authority has decided the case vide Order No. 35 Dated 27.05.2022 and as per this order the dealer company is liable to pay interest of Rs.15613334/- as per the provision of the Act. The dealer firm has already paid the interest amount of Rs.9545804/- as per detail mentioned above. Hence, the Revision order along with TDN duly served upon the dealer on dated 06.06.2022 with the direction to deposit the balance amount of interest of Rs.6067345.

The final outcome will be intimated accordingly.

2013-14

In reply to Audit Para, it is submitted that M/s Sun Star CCI India P Ltd. Gurgaon is doing the business of Trading of Coolant and Brake Fluid and supplies the goods to M/s Maruti Suzuki India P Ltd. and M/s Toyota Kirloskar Pvt. Ltd. The original assessment was framed u/s 15(1) of the HVAT Act, 2003 vide Disposal No.408/2013-14 dated 19.11.2014 and created an additional demand of

Rs.449662/- under HVAT Act, after adjustment of voluntary payment. Interest of Rs.494163/- is also levied while finalizing the assessment. The net additional demand comes to Rs.449662/-.

Copy of Assessment Order has been duly served upon the dealer.

It is further submitted that the Re-assessment proceedings were initiated by the Assessing Authority on the basis of self disclosure of Sales turnover by the dealer as mentioned in the re-assessment order and the case was decided vide Disposal No.73B/2013-14 Dated 27.08.2015 & the Assessing Authority levied the Interest u/s 14(6) of the HVAT Act.

The demand of Rs.48,11,817/- was created in the Re-assessment order has been recovered as per the detail mentioned below:

Sr. No.	GRN/CIN	Date of Deposit	Amount
1	27232016	15-05-2017	24,00,000/-
2	28715707	01-07-2017	24,11,817/-
Total			48,11,817/-

The Audit has pointed out that while finalizing the Re-assessment case, Non levy of Tax & Penalty u/s 38 and Interest u/s 14(6) resulted in under assessment of tax.

In reply to this, it is submitted that the Audit Para is admitted upto the extent of interest and is also admitted in respect of non levy of penalty under Section 38 of the HVAT Act, 2003, subject to the outcome of the Revisional proceedings.

Since, No new information is available on the file the said case falls in the preview of revision as per Section 34 of the HVAT Act, 2003.

It is pertinent to mention here that the case has been sent to DETC-cum-Revisional Authority, Gurugram for Revision and the Proceedings of Revision case have been initiated by the Revisional Authority and the case was fixed for 06.05.2022.

After that the case was transferred to DETC (Inspection)-Cum-Revisional Authority, Faridabad (East) for decision vide ETC Office Memo No.363/ST-6, Panchkula, dated 06.05.2022 .

The DETC (Inspection)-Cum-Revisional Authority has decided the case vide Order No.34 Dated 27.05.2022 and as per this order the dealer company is liable to pay interest of Rs.11580123/- as per the provision of the Act. The dealer firm has already paid the interest amount of Rs.4856318/- as per detail mentioned above. Hence, the Revision order along with TDN duly served upon the dealer on dated 06.06.2022 with the direction to deposit the balance amount of interest of Rs.6726805/-.

The final outcome will be intimated accordingly.

2. M/s Wipro Ltd., Infotech Group, Gurugram (East), TIN 6751827459, A.Y. 2011-12

Dropped in Scrutiny meeting dated 28.05.2022.

3. M/s Kone Elevators India Pvt. Ltd., Gurugram (East), TIN 6321818723, A.Y. 2011-12 & 2012-13

Case related to 2011-12 were dropped in Scrutiny meeting dated 28.05.2022.

2012-13

In reply to the audit para raised by the audit party, it is submitted that the original assessment was made vide order dated 28.03.2016 and excess of rupees 2373542/- was allowed.

The case file as per audit objection is already been sent to Revisional Authority- Cum- Dy. Excise & Taxation Commissioner Gurugram (East). Result will be communicated as and when revised..

4. M/s Nuchem Ltd., Tohana, Fatehabad, TIN 06701401608, A.Y. 2010-11

Audit Party has raised objection regarding non-levy of interest of Rs. 5177536 on tax due worth Rs.6637867 as per returns.

In this matter it is submitted that the original assessment for the year 2010-11 was framed by The Sh. Mala Ram Godara, the then Assessing authority vide order date 23-01-2014 and after audit objection the case for the year 2010-11 was sent to the DETC Cum Revisional Authority for Suo-Moto Action. And DETC Cum Revisional Authority Fatehabad has issued noticed to the dealer for participating in revision proceeding

A letter from this office was written to the DETC Cum Revisional Authority Fatehabad for early disposal of this case. After that DETC Cum Revisional Authority has vacated the notice of U/s 34 and case file returns to the Assessing Authority with the view that a Revisional Authority can not imposed interest for the first time in such cases in the light of Divisional Bench Judgment of Hon'ble Punjab and Haryana High Court in Doshanda Singh Varyam Singh case reported as 103 ST 785 and a number of subsequent Tribunal Judgments holding that a Revisional Authority is barred from levying interest and penalty for the first time

After receipt of case file for the year 2010-11 proceeding for levy of interest were initiated against the dealer by issuing notice which was served as 'Chaspa' a substitute service as the firm has closed down its business. It is pertinent to mention here that immovable properties of this firm was already attached U/s 72 of the land Revenue Act 1887 by the Collector Cum- DETC Fatehabad and proceeding for auction of land is in process. A letter to send to ETC, Haryana, Panchkula vide memo no. 314/ST, dated 20-05-2019 regarding requested to grant permission to take possession and sell the attached property by way of auction were sent to ETC, Haryana, Panchkula vide this office memo No 1313/STA, dated 27-10-2020 and 508/STA, dated 29-04-2022. Notice was served by way of substitute service i.e. chaspa on 08-04-2022 at last known address of the dealer. The case is decide ex-party vide No. 1 A, dated 11-04-2022 and demand created worth Rs. 10235220/- alongwith interest. Audit party calculated the interest worth Rs. 6637867/-, but the actual amount worth Rs. 5117610/-. It is submitted that as and when the attached property of the dealer will auctioned the whole interest on the principle amount will be recovered. A letter issued to Head

Office for sanction for public auction of immovable property of this firm vide letter No. 495/W-4, dated 11-05-2022 and letter No. 826/W-4, dated 23-06-2022. In view of the above fact the para may be dropped.

5. M/s Canteen Stores Department, Ambala, TIN 06541024948, A.Y. 2013-14

(Dropped in Scrutiny meeting dated 28.05.2022.)

The Committee has desired that the sincere and pragmatic efforts be made to make the recovery in all the pending cases under intimation of the Committee.

[18] 2.12 Under-assessment of tax due to application of incorrect rate of tax:

Assessing Authority, while finalising the assessment incorrectly levied tax at the rate of 5.25 *per cent* instead of correct rate of tax 13.125 *per cent* resulting in short levy/under-assessment of tax of Rs 2.09 crore. In addition, penalty and interest of Rs.3.40 crore was also leviable.

Under section 7(1) (a) (iii) and (iv) of the HVAT Act, any commodity classified in Schedule C is taxable at the rate of five *per cent* with effect from 15 February 2010 and the unclassified commodities are taxable at the rate of 12.5 *per cent* with effect from 1 July 2005. Surcharge at the rate of five *per cent* is payable on the tax leviable, under section 7(A) of HVAT Act w.e.f 2nd April 2010. Further, Section 38 provides for penal action (tax avoided/benefit claimed and three times penalty) for claims on the basis of documents, false information and incorrect accounts. Interest was also leviable under Section 14(6) of the HVAT Act.

2.12.1 Scrutiny of records of DETC (ST) Faridabad (West), revealed that a dealer had made local sale of Rs. 11.90 crore to 65 dealers and paid tax at the rate of 5.25 *per cent* during 2012-13. The AA while finalising the assessment in November 2014 levied tax of Rs. 62.47 lakh at the rates of 5.25 *per cent*, treating the sale as non ferrous metal. Audit noticed during scrutiny of purchasing dealers file that the said dealer was engaged in sale of Fly Ash during 2012-13. Fly Ash was taxable at the rate of 13.125 *per cent* being an unclassified item. This resulted in short levy of tax of Rs.93.70 lakh (11,89,87,893 X 7.875 *per cent*) besides three times penalty of Rs. 2.81 crore for furnishing false information.

On this being pointed out, AA admitted the para (February 2017) and intimated that the case had been sent for revision to Revisional Authority.

2.12.2 Scrutiny of the records of eight³³ DETC/ETO (Sales Tax) revealed that while finalising the assessment for the year 2011-12 to 2013-14, nine dealers were assessed (November 2013 to November 2015) at lower rate of tax than applicable on sale of these goods as detailed below:-

Sr. No.	Name of the DETC/ETO	Period Month of Assessment	Commodity	Tax leviable Tax levied	Short levied	Interest leviable in Rs.	Response to audit observations
1	Bahadurgarh	2011-12 to	Air	2732466	1639480	872442	The Government clarified
		2012-13 11.03.2014 to 21.11.2014	compressor/ Blowers	1092986			22 October 2009 that compressor/ Blower is

2	Bhiwani	2011-12 13.11.2013	Mobile Accessories	1771834 708734	1063100	519502	Mobile Accessories is an unclassified item and taxable at the rate of 12.5 <i>per cent</i> plus surcharge but the AA assessed at the rate of 5.25 <i>per cent</i> .
							AA replied (March 2017) that mobile accessories is taxable at the rate of 5.25 <i>per cent</i> . Reply was not correct as Hon'ble Supreme Court held in case of M/s Nokia V/s State of Punjab that mobile accessories was taxable at general rate of tax.
3	Gurugram (East)	2011-12 to 2013 -14 between 07.11.2013 and 12.02.2016	Sunglasses and Embroidered sarees	7426838 2970735	4456103	2509864	Sunglasses and Embroidered sarees are taxable at general rate of tax i.e.13.125 <i>per cent</i> . However, the AA assessed at the rate of 5.25 <i>per cent</i> . On being pointed out, AA intimated that cases had been sent to Revisional Authority for revision (April 2017).
4	Hisar	2013-14 17.11.2015	Roohafza	549142 219657	329485	161667	The Government clarified on 01.03.2013 that Roohafza is an unclassified item and taxable at the rate of 12.5 <i>per cent</i> plus surcharge but the AA assessed the case at the rate of 5.25 <i>per cent</i> . On being pointed out, AA intimated that cases had been sent to Revisional Authority for revision (June 2016).
5	Jind	2012-13 dt 11/8/2014 and 2013-14 dt. 5/5/2015	Roohafza	2379573 951829	1427744	571599	Roohafza is an unclassified item and taxable at the rate of 12.5 <i>per cent</i> plus surcharge but the AA assessed the case at

							the rate of 5.25 <i>per cent</i> . The AA replied (July 2016) that dealer had purchased goods after payment of tax and the dealer was not liable to pay tax on principal amount. Reply was not correct as the dealer has not paid full tax at the rate of tax applicable on sale of goods as clarified by Government.
6	Jagadhri	2011-12 dt. 19.11.2013 and 2012- 13 dt. 21.10.2014	Bio-Fuel	836995 Nil	836995	402818	As per entry 13 of Schedule 'C' Biomass Briquettes is taxable at the rate of 5.25 <i>per cent</i> but the AA assessed tax free. On being pointed out, AA intimated that cases had been sent to Revisional Authority for revision (April 2017).
7	Panchkula	2013-14 14.09.2015	Dryer felt	932017 Nil	932017	418786	As per entry 26 of Schedule 'C' Dryer felt is taxable at the rate of 5.25 <i>per cent</i> but the AA assessed tax free. AA intimated (May 2017) that Dryer felt is tax free as per entry 51 of Schedule 'B'. Reply was not correct as Dryer felt was taxable at the rate of 5.25 <i>per cent</i> as per entry 26 of Schedule 'C'.
8	Tohana	2012-13 and 2013-14 dt. 24.08.2015	G. C. Sheet	1362309 518975	843334	440935	Galvanised Corrugated Sheet is taxable at general rate of tax i.e. 13.125 <i>per cent</i> . AA intimated that the case had been sent for revision (August 2016).
			Total		11528258	5897613	

This resulted in under-assessment of tax of Rs. 1.15 crore besides interest of Rs. 58.98 lakh was also leviable.

The matter was pointed out to the Excise and Taxation Department between June 2015 and February 2017 and reported to the Government in June 2017; their replies were still awaited (October 2017).

The department in its written reply stated as under:-

(2.12.1)

Total Dealer = 1

Para admitted = 1

Remedial action taken in admitted para = Yes (The file has been sent to the Revisional Authority)

Recovery made = No (Case is pending with the Revisional Authority)

1. M/s Metro Politan Distributor Pvt. Ltd., Faridabad (North), TIN 06831333782, A.Y. 2012-13

It is submitted that the case is pending before the Revisional Authority -Cum-Dy. ETC Faridabad (North) for Revision under Section 34 of HVAT Act 2003 and Section 9(2) of the CST Act, 1956 read with Section 34 of the HVAT Act 2003 for the assessment year 2012-13 dated 20.11.2014.

The DETC (I) has adjourned the case sine die in the light of M/s Light Graphic, Faridabad.

Hence Audit Para may please be dropped.

(2.12.2)

Total Dealers = 9

Paras not admitted = 3

Paras admitted = 6

Remedial action taken in admitted paras = Yes (Revision has been done in 5 cases out of which 4 cases are in Hon'ble PHHC, Reassessment done in 1 case)

Recovery made = No (4 cases are in Hon'ble PHHC and recovery has not been made in 2 cases till date)

2. M/s Brother Opticians Pvt. Ltd., Gurugram (East), TIN 06761825950, A.Y. 2011-12, 2012-13 & 2013-14

2011-12

In reply to the audit objection raised by the audit party it is submitted that the case was sent to the Dy. Excise & Taxation Commissioner (Inspection)– cum-Revisional Authority for Revision. The Revisional Authority revised the original assessment order vide order No 5 dated 07.03.2018 and created an additional demand of Rs 2403765/-. Aggrieved with the order passed by the Revisional Authority, the dealer filed an appeal before the Haryana Tax Tribunal. The Ld. Tribunal accepted the appeal filed by the dealer and set aside the revisional order passed by the Revisional Authority vide STA NO 200-202/2018-19 dated 15.01.19. The department has challenged the order of the Haryana Tax Tribunal before the Hon'ble Punjab & Haryana High Court & filed VAT appeal (VATAP-

183-2019) which is pending before the Hon'ble High Court for adjudication . The next date of hearing in this case is 18.07.2022.

In view of above, audit para may please be dropped.

2012-13

In reply to the audit objection raised by the audit party it is submitted that the case was sent to the Dy. Excise & Taxation Commissioner (Inspection)– cum- Revisional Authority for Revision. The Revisional Authority revised the original assessment order vide order No 6 dated 20.03.2018 creating an additional demand of Rs 1984070/-. Aggreived with the order passed by the Revisional Authority, the dealer filed an appeal before the Haryana Tax Tribunal. The Ld. Tribunal accepted the appeal filed by the dealer and set aside the revisional order passed by the Revisional Authority vide STA NO 200-222/2018-19 dated 15.01.19. The department has challenged the order of the Haryana Tax Tribunal before the Hon'ble Punjab & Haryana High Court & filed VAT Appeal (VATAP-185-2019) which is pending before the Hon'ble High Court for adjudication. The next date of hearing in this case is 18.07.2022.

In view of above, audit para may please be dropped.

2013-14

In reply to the audit objection raised by the audit party it is submitted that the case was sent to the Dy. Excise & Taxation Commissioner (Inspection)– cum- Revisional Authority for revision. The Revisional Authority revised the original assessment order vide order No 7 dated 20.03.2018 creating an additional demand of Rs 2026153/-. Aggreived with the order passed by the Revisional Authority the dealer filed an appeal before the Haryana Tax Tribunal. The Ld. Tribunal accepted the appeal filed by the dealer and set aside the revisional order passed by the Revisional Authority vide STA NO 200-222/2018-19 dated 15.01.19. The department has challenged the order of the Haryana Tax Tribunal before the Hon'ble Punjab & Haryana High Court & filed VAT Appeal (VATAP-184-2019) which is pending before the Hon'ble High Court for adjudication. The next date of hearing in this case is 18.07.2022.

In view of above, audit para may please be dropped.

3. M/s Panna Sarees Pvt. Ltd, Gurugram (East) TIN 06111823834, A.Y. 2012-13 & 2013-14

(A.Y. 2012-13)

In reply to audit Para, it is submitted that the assessment of the firm was framed vide D. No. 391 dated 15.02.2016 and created additional demand of Rs. 8566/- under the HVAT Act, 2003. The dealer deposited this demand vide GRN 80451275 dated 11.08.2021. The dealer is a trader of sarees, embroidered sarees, unstitched suits and stitched suits i.e. readymade garments. After the audit observation the case has been re-assessed vide D. No. 143 A dated 30.03.2021 and additional demand Rs. 2701998/- has been created under HVAT Act, 2003, wherein turnover of Embroidered sarees has been taxed @13.125%. Recovery proceeding has been initiated against the dealer and notice has been issued for dated 08.04.2022 to deposit the demand. The dealer

has filed appeal before the JETC (A) Reference number RF16214220636289 on dated 15.06.2022 against the reassessment order, which is still pending.

Hence audit para may please be dropped.

2013-14

In reply to audit Para, it is submitted that the assessment of the firm was framed vide D. No. 297 dated 25.11.2015 and created additional demand of Rs. 9906/- under the HVAT Act, 2003. The dealer deposited this demand vide GRN 18848995 dated 09.05.2016. The dealer is a trader of sarees, embroidered sarees, unstitched suits and stitched suits i.e. readymade garments. After the audit observation the case has been re-assessed vide D. No. 143 B dated 30.03.2021 and additional demand Rs. 2126412/- has been created under HVAT Act, 2003, wherein turnover of Embroidered sarees has been taxed @13.125%. Recovery proceeding has been initiated against the dealer and notice has been issued for dated 08.04.2022 to deposit the demand. The dealer has filed appeal before the JETC (A) Reference number RF16214220636299 on dated 15.06.2022 against the reassessment order, which is still pending.

Hence audit para may please be dropped.

4. M/s Everest Blower System, Bahadurgarh, Jhajjar TIN 6611705898, A.Y. 2011-12 & 2012-13

5. M/s Jai Ambey Traders Bhiwani, TIN 06801111135, A.Y. 2011-12

Cases mentioned at Sr No 4 & 5 were dropped in Scrutiny meeting dated 28.05.2022.

6. M/s Kishori Lal Hari Chand, Jind, TIN 06352000145, A.Y. 2012-13 & 2013-14

The dealer M/s Kishori Lal Hari Chand was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06352000145. The dealer deals in trading of Kiryana Goods etc. The dealer is in working. The dealer stands migrated under the GST Law with GSTIN-06AAYPG1065B1ZW. The case of M/s Kishori Lal Hari Chand for the assessment year 2012-13 and 2013-14 was assessed under Section 15(1) and revised under Section 34 of the HVAT Act, 2003 vide Disposal No. 01 and 02 dt. 14.02.2019 and as a result additional demand was created against the dealer under the HVAT Act Rs. 652427/- and Rs. 734815/-. The audit has raised the objection that as per objection the Ruhafja is unclassified goods and should be taxed @13.125% and the original assessment was framed @5.25%.

In reply to audit objection, it is submitted that para is admitted.

In reply with the objection raised by the audit party the para is admitted and the case sent to the DETC(ST) –cum-Revisional Authiruty, Jind for suo-moto action. The DETC(ST)-cum-Revisional Authority, Jind has revised the order passed by the ETO-cum-AA vide demand No. 01 dt. 14.02.2019 for the year 2012-13 and demand No. 02 dt. 14.02.2019 for the year 2013-14. Regarding recovery of outstanding dues, notices are issued to the dealer but not effected till date due to report received from Taxation Inspector that the Prop. of the firm is suffering from Cancer disease. Further Council of the dealer inspected the assessment files

and received certified copies of all assessment orders for appeal purpose, but no appeal filed till date. However efforts are being made to recover the amount as early as possible. In view of the above facts, the para may kindly be dropped.

7. M/s Deepak Enterprises, Hisar, TIN 06981538903, A.Y. 2013-14

The assessment of M/s Deepak Enterprises, Hisar, Tin-06981538903 for the asst. year 2013-14 was framed Vide demand no. 321 dated 16.11.2015 with nil demand. The audit para admitted and the case has been sent to the DETC-cum-Revisional Authority, Hisar for Suo Moto action. Worthy DETC-cum-Revisional Authority vide his order no.01-HSR/HVAT/2018-19 dated 22.05.2018 levied tax of Rs.335086/-. The copy of the order and demand notice has already been served to the dealer. Aggrieved against this order the dealer preferred an appeal to the Hon'ble Haryana Tax Tribunal, Chandigarh. Hon'ble HTT set aside the order of revision authority vide STA No. 139 dated 17.10.2018. Now the Department filed an appeal before the Hon'ble Punjab and Haryana High Court, Chandigarh, which is pending till date. Para may be dropped.

8. M/s Metro Bio Fuel Jagadhri, TIN 6211618915, A.Y. 2011-12 & 2012-13
2011-12 & 2012-13

Para is admitted that the assessment of M/s Metro Bio Fuel, Jagadhri having TIN 06211618915 for accounting year 2011-12 & 2012-13 was assessed vide demand no. 1299, Dt. 19.11.2013 for the year 2011-12 and demand no. 1067 dated 21.10.2014 for the year 2012-13. The original order revised by Worthy DETC-cum-Revisional Authority, Jagadhri for Suo-moto action on 29.07.2017. Thereafter the dealer preferred appeal before the Haryana Tax Tribunal, Chandigarh vide order dated 12.10.2018 allowed to appeal in view decision at 1467A No. 209/2011-12 M/s Light Graphics (P) Ltd. Faridabad,

Now the Department had file the VAT appeal no. 120 & 121 of 2019 which is pending in the Hon'ble Punjab & Haryana High Court, Chandigarh. Whichus fixed fir 18-07-2022

In view of above the para may be dropped

9. M/s Mahaluxmi Textile Panchkula, TIN 6852508732, A.Y. 2013-14

In reply to the audit para it is submitted that dealer is a manufacturer of textile etc. The original assessment 2013-14 was framed vide demand no.360/13-14 dated 14.09.2015. The case was sent to the Revisional Authority, Panchkula. The Revisional Authority remanded the case back to the Assessing Authority vide Order No. 04/03.05.2018 with direction to enquire the facts whether the product manufactured by the dealer is felt or felt cloth. Being aggrieved with the orders of Revisional Authority, dealer preferred an appeal before the Hon'ble Haryana Tax Tribunal and the Hon'ble Tribunal vide STA no.246 of 2016-17, set aside orders of Revisional authority vide order dated 07-02-2018 the issue being covered with the case of M/s Light Graphics Pvt.Ltd v/s State of Haryana as the original assessment was framed under deemed assessment under section 15(1) of HVAT Act 2003.

Further against the orders of Hon'ble Tax Tribunal, the department has filed VAT appeal no.262 and 265 before the Hon'ble Punjab & Haryana High Court. The case has been fixed for 18-07-2022.

Hence the para may please be dropped.

The Committee has desired as under:

- (i) the cases pending in appeal be concluded in a time bound manner;
- (ii) verification of declaration forms be expedited in consultation with the PAG office;
- (iii) the State interest in the cases pending before the Tribunal or Hon'ble High Court/Supreme Court be protected meticulously under intimation of the Committee; and
- (iv) sincere and pragmatic efforts be made to effect the recovery to augment the State revenue.

The action taken report in the above matters be submitted to the Committee for its consideration.

[19] 2.13 Short levy of Tax on works contractors

Assessing Authorities assessed the tax at the rate of four *per cent* instead of general rate of tax i.e. 12.5 *per cent* plus surcharge, treating the non-government organisation as government, resulting in short levy of tax of Rs. 0.69 crore.

Section 2 (1) (ze) (ii) of the HVAT Act provides that the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract, where such transfer is for cash, deferred payment or other valuable consideration, shall be deemed to be a sale of those goods by the person making the transfer. Rule 49 of HVAT Rules provides that work contractor may either pay lump sum in lieu of tax at the rate of four *per cent* of gross receipts of works contract or pay tax on the value of goods transferred in the execution of work contract. Further Section 7(2) of the Act provides that tax payable by a dealer on his taxable turnover in so far as such turnover or any part thereof relates to goods sold to the Government shall be calculated at four *per cent*.

Scrutiny of the records of the DETCs (Sales Tax), Bhiwani, Kaithal and ETO Charkhi Dadri revealed that three contractors executed the work of Municipal Corporation (MC), Haryana State Agricultural Marketing Board (HSAMB) and other such organisation between 2010-11 and 2012-13 worth Rs. 7.74 crore and paid tax at the rate of 4.2 *per cent*. The dealer had not opted to pay lump sum in lieu of tax. The AAs while finalising the assessment (November 2013 to February 2016) assessed the tax at the rate of four *per cent* plus surcharge treating the non-government organisation as government, instead of general rate of tax i.e. 12.5 *per cent* plus surcharge. This resulted in short levy of tax of Rs. 0.69 crore.

On this being pointed out, AAs stated that the cases had been sent to the Revisional Authority for taking suo motu action (September 2016 to April 2017).

The matter was pointed out to the Excise and Taxation Department between June 2015 and March 2017 and reported to the Government in May 2017; their replies were awaited (October 2017).

The department in its written reply stated as under:-

Total dealers -3

Paras admitted = 3

Remedial action taken in admitted paras = Yes (Revision has been done in all the cases)

Recovery made = Complete recovery has been made in 2 cases, 1 case was remanded by the Revisional Authority and is yet to be decided

1. **M/s Jaibir Singh Contractor, Bhiwani, TIN 06901109722, A.Y. 2010-11 & 2011-12**
2. **M/s Ravinder Kumar contractor, Charkhi Dadri, Bhiwani TIN 6841108979, A.Y. 2012-13**

Cases mentioned at Sr no 1 & 2 were dropped in Scrutiny meeting dated 28.05.2022.

3. **M/s Balbir Contractor, Kaithal, TIN 6612108933, A.Y. 2012-13**

In reply to audit it is submitted that file of M/s Balbir contractor, Pundri, having TIN 06612108933 for the year 2012-13 had been sent to DETC(Inspection) Karnal for suo moto action vide this office letter no. 4161/DTI, Dated 26-11-2019. The D.E.T.C (Insp.)-cum- Revisional Authority, Karnal had issued notice u/s 34 of HVAT Act, 2003 to the dealer on dated 15.03.2021 for explaining their position on the issue of under assessment on work done for non Govt. Department.

The case has been decided by the D.E.T.C (Insp.)-cum- Revisional Authority, Karnal on dated 29.03.2022 and the case is remitted back to the Assessing Authority for denovo assessment after verification of the option of the regular contractor/Lump-Sum contractor. As per direction the notice for disposal of Remand Case was issued to the dealer and case is fixed for 04.05.2022.

Hence the para may please be dropped.

The Committee has desired that the State interest be protected meticulously under intimation of the Committee.

[20] 2.14 Incorrect grant of input Tax credit

The Assessing Authority had not reversed the ITC in respect of petroleum products and natural gas which were used as fuel resulting in short realisation of tax of Rs. 19.18 lakh.

Under Section 8 (1) of Haryana Value Added Tax Act, 2003 (HVAT Act) read with Schedule 'E' Sr. 1, when petroleum products and natural gas are used as fuel, admissibility of input tax shall be considered as nil. The Excise and Taxation Commissioner, Haryana, Panchkula had also issued instructions (25 August 2011) that if the petroleum products and natural gas are used as fuel, input tax credit (ITC) in respect of VAT paid on purchases of such goods shall be nil.

Scrutiny of records of the DETC (ST) Jagadhri revealed that a dealer purchased Pet Coke of Rs. 4.23 crore during 2010-11 and 2011-12 and used the same as fuel and claimed

ITC of Rs. 19.18 lakh. While finalising assessments between March 2014 and December 2014, the Assessing Authority (AA) had not reversed the ITC which resulted in short realisation of tax of Rs. 19.18 lakh.

On this being pointed out, the AA, Jagadhri intimated (April 2017) that additional demand of Rs. 19.18 lakh had been created. But the dealer had filed an appeal in Haryana Tax Tribunal.

The matter was pointed out to the Excise and Taxation Department between May 2015 and July 2016 and reported to the Government in March 2017; their replies were awaited (October 2017).

The department in its written reply stated as under:

Total Dealer = 1

Para admitted = 1

Remedial action taken in admitted para = Yes (Revision has been done)

Recovery made = No (The cases for both the AY are in appeal in Hon'ble PHHC and before JETC (A))

1. M/s Shaktiman Cement Ltd., Yamuna Nagar, TIN 6591607551, A.Y. 2010-11 & 2011-12

2010-11

The case of M/s Shaktiman Cements Ltd. TIN 06591607551 for accounting year 2010-11 was assessed on disposal no. 05 dated 10.03.2014. In reply to audit observation it is submitted that the case of the dealer for the year 2010-2011 was sent to Jt. Excise and Taxation Commissioner-cum-Revisional Authority Ambala Range for revision and Revisional Authority vide order dated **07.11.2016** had revised the order of AA in view of the audit observation and a demand of Rs. **11,94,825/-** was created. In view of the above, notice for recovery was issued for 27.06.2017. The dealer has preferred an Appeal before the Hon'ble Haryana Tax Tribunal. The Hon'ble Haryana Tax Tribunal in STA No 26-27/2017-18 and STA No. 07/2018-19, vide orders dated 25.04.2019 set aside the orders of Revisional Authority. To this extent VAT appeal has been filed for the year 2010-11 in Hon'ble High Court vide Registry No. 39803/2021 on dated 10.11.2021.

Hence the para may please be dropped.

2011-12

The case of M/s Shaktiman Cements Ltd. TIN 06591607551 for accounting year 2011-12 was assessed on disposal no. 676E dated 04.02.2019 and an additional demand of Rs. 1269911/- was raised. In reply to audit observation it is submitted that the case of the dealer for the year **2011-2012** was sent to Jt. Excise and Taxation Commissioner-cum-Revisional Authority Ambala Range for revision and Revisional Authority vide order dated **07.11.2016** had revised the order of Assessing Authority and created a demand of Rs. **7,23,129/-**. In view of the above, notice for recovery was issued for 27.06.2017 and 16.02.2018. Notices for recovery were also issued to the sureties of the dealer for 19.02.2018. Being

aggrieved with orders of Revisional Authority, the dealer preferred an Appeal before the Hon'ble Haryana Tax Tribunal, Haryana, Chandigarh. The Hon'ble Haryana Tax Tribunal in STA No 26-27/2017-18 and STA No. 07/2018-19 vide orders dated 25.04.2019 set aside the orders of Revisional Authority. To this extent VAT appeal has been filed for the year 2011-12 in Hon'ble High Court vide Registry No. 39803/2021 on dated 10.11.2021

(B) Regarding the issue of freight receipt, the case was remitted back that to the Assessing Authority for re-examine the issue. The case was examined and additional demand of Rs. 1269911/- has been created vide order dated 04.02.2019. The dealer being aggrieved of this order dated 04.12.2019 has filed an appeal before Ld. JETC (Appeal) on 20.07.2020 which has been received by Ld. JETC (Appeal) on dated 04.08.2020. It is pending before Ld. JETC (Appeal) for final adjudication. Final result shall be communicated after the decision by Appellate Authority regarding tax on freight receipts.

Hence the para may please be dropped.

The Committee has desired that the State interest be protected meticulously under intimation of the Committee.

[21] 3.2 Result of Audit

During 2016-17, test check of the records of 37 out of 94 units of State Excise Department revealed non/short realisation of excise duty/license fee/interest/ penalty and other irregularities involving Rs. 13.48 crore in 634 cases which fall under the following categories as tabulated in the **Table 3.1**.

Table 3.1- Results of audit

Sr. No.	Categories	Number of cases	Amount (Rs.in crore)
1.	Non/short deposit of license fee and loss of interest	254	5.90
2.	Non-realisation of differential amount of license fee on re-allotment of vends	12	4.06
3.	Non imposition of additional duty/penalty	229	1.56
4.	Non-recovery of penalty on illicit liquor	96	0.48
5.	Miscellaneous irregularities	43	1.48
	Total	634	13.48

During the year, the Department accepted under-assessment and other deficiencies amounting to Rs. 4.80 crore involved in 158 cases out of which Rs. 4.65 crore involved in 133 cases were pointed out during the year and the rest in earlier years. The Department recovered Rs. 18.64 lakh in 33 cases out of which Rs. 3.66 lakh involved in eight cases relates to the year 2016-17 and the rest to earlier years.

Some significant cases involving Rs. 5.08 crore are discussed in the following paragraphs.

The department in its written reply stated as under:-

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5.	Miscellaneous irregularities	43	1.48
	Total	634	13.48

During the year, the Department accepted non/short realisation of license fee/interest/ penalty and other irregularities involving Rs. 13.48 crore in 634 cases. The Department has recovered/adjusted Rs. 380.42 Lacs in 351 cases. Out of 22 districts, 5 districts namely Bhiwani, Nuh, Palwal, Gurugram (East) and Sirsa have recovered/adjusted their total outstanding amount. Recovery proceedingss have been initiated in respect of other 17 districts the details of the same are as under:-

Sr. No.	Name of District	Number of cases	Due Amount (in Lakh)	Recovered/ Adjusted		Balance Amount		Reply of the department
				Case	Amount	Case	Amount	
1.	Ambala	30	23.11	24	10.50	6	11.56	Amounting Rs. 1.05 Lakhs has been settled without demand because the Audit has pointed out interest amount Rs. 5.16 Lakhs. But interest calculated by the department comes to Rs. 4.08 Lakhs in Ten cases. Recovery proceedings have been initiated for recovering balance outstanding amount.
2.	Bhiwani	29	3.54	29	3.54	0	0	Outstanding amount has been recovered/ adjusted.
3.	Faridabad	55	115.21	36	32.49	19	82.72	Recovery proceedings have been initiated for recovering balance outstanding amount.
4.	Fatehabad	12	108.1	0	11.33	12	96.77	Recovery proceedings have been initiated under Punjab Land Revenue Act, 1887 for recovering balance outstanding amount.

5.	Gurugram (East)	37	60.76	37	60.76	0	0	Outstanding amount has been recovered/adjusted.
6.	Gurugram (West)	42	42.75	32	32.69	10	10.06	Recovery proceedings have been initiated for recovering balance outstanding amount.
7.	Hisar	13	2.42	8	0.85	5	1.57	Recovery proceedings have been initiated for recovering balance outstanding amount.
8.	Jagadhari	17	301.72	4	0.42	13	301.3	Recovery proceedings have been initiated for recovering balance outstanding amount.
9.	Jhajjar	14	51.45	1	40	13	11.45	Recovery proceedings could not initiated due to non availability of record.
10.	Jind	33	16.32	10	0.20	23	16.12	Recovery proceedings have been initiated for recovering balance outstanding amount.
11.	Kaithal	4	15.61	0	3.46	4	12.15	Recovery proceedings have been initiated for recovering balance outstanding amount.
12.	Kurukshetra	41	168.74	20	29.95	21	138.79	Recovery proceedings have been initiated for recovering balance outstanding amount.
13.	Karnal	61	64.79	53	58.85	8	5.94	Recovery proceedings have been initiated under Punjab Land Revenue Act, 1887 for recovering balance outstanding amount.
14.	Nuh	16	2.55	16	2.55	0	0	Outstanding amount has been recovered/adjusted.
15.	Narnaul	2	5.23	0	0	2	5.23	Recovery proceedings have been initiated under Punjab Land Revenue Act, 1887 for recovering balance outstanding amount. The Ex-licensee has filled civil suit against recovery proceedings in civil court, Narnaul.
16.	Palwal	2	17.3	2	17.3	0	0	Outstanding amount has been recovered.
17.	Panipat	15	7.79	9	5.05	6	2.74	Recovery proceedings have been initiated for recovering balance outstanding amount.
18.	Panchkula	14	5.89	12	5.35	2	0.54	Recovery proceedings have been initiated for recovering balance outstanding amount. Short Quota Penalty for Rs. 221618/- imposed by the Audit erroneously, taken into consideration yearly quota where as one zone sold on 13.05.2015 after deduction the yearly quota from 10492 PL to 6294 PL. The amount for Rs. 221618/- has included in recovery.
19.	Rewari	18	3.88	12	2.43	6	1.45	Recovery proceedings have been initiated for recovering balance outstanding amount.
20.	Rohtak	131	312.64	25	46.45	106	266.19	Recovery proceedings have been initiated under Punjab Land Revenue Act, 1887 for recovering balance outstanding amount.

								Surety of the Ex-licensee has filled civil suit against recovery proceedings in civil court, Meham and Rohtak for Rs. 86.33 Lacs involve in this case.
21.	Sirsa	1	0.9	1	0.9	0	0	Outstanding amount has been recovered/adjusted.
22.	Sonipat	47	17.92	20	13.99	27	3.93	Recovery proceedings have been initiated for recovering balance outstanding amount.
Total		634	1348.62	351	380.42	283	968.20	There is some difference in total outstanding arrear due to clerical mistake the balance amount was taken as Rs. 15,000/- instead of 1,50,000/- in case of district Sonapat.

The Committee has desired that the sincere and pragmatic efforts be made to make the recovery at the earliest possible under intimation of the Committee.

[22] 3.3 Non/short recovery of licence fee and interest

Ninety vends failed to pay the monthly instalments of license fee due for the year 2015-16 by the prescribed dates and DETCs (Excise) did not initiate action to seal the vends resulting in non/short recovery of license fee of Rs. 2.43 crore. In addition, interest of Rs. 1.57 crore was also leviable.

Para 6.4 of State Excise policy for the year 2015-16 stipulates that every licensee holding a license for retail outlets of Indian Made Foreign Liquor (IMFL) and Country Liquor (CL) vends shall make payment of monthly instalment of license fee by 20th of each month. Failure to do so renders him liable to pay interest at the rate of 18 *per cent* per annum for the period from the first of the month in which the license fee was due, to the date of payment of the instalment or any part thereof. Further as per para 6.5 of State Excise policy, if the licensee fails to deposit the monthly instalment in full along with interest by the end of the month, the licensed vends shall cease to be in operation on the first day of the following month and shall ordinarily be sealed by the Deputy Excise and Taxation Commissioner {DETC (Excise)} of the respective district. Scrutiny of the records of Fatehabad, Kurukshetra and Rohtak DETCs (Excise) for the year 2015-16 revealed that 20 vends for sale of IMFL and CL were allotted to licensees for Rs. 5.51 crore. The licensee had paid license fee of only Rs.3.08 crore and the balance license fee of Rs.2.43 crore was yet to be deposited by the licensees. This resulted in short recovery of license fee of ` 2.43 crore. In addition, interest of ` 57.24 lakh was also leviable. Further audit noticed that four DETCs (Excise) of seventy vends had paid monthly instalments of license fee of ` 26.88 crore for the period between April 2015 and March 2016 with delay ranging from 11 to 331 days. The DETCs (Excise) did not initiate action to levy interest on belated payment of license fee. This resulted in non-levy of interest of Rs. 99.43 lakh. On this being pointed out, all the DETCs (Excise) stated (between November 2016 and August 2017) that an amount of Rs.9.08 lakh had been recovered and efforts would be made to recover the outstanding amount of Rs.3.91 crore from the defaulters. The matter was reported to the Excise and Taxation Department between September 2016 and January 2017 and to the Government in June 2017; their replies were awaited (October 2017). On this being pointed out, DETC (Excise) Fatehabad stated (May 2016) that penalty of Rs. 7.86 lakh had been recovered in five cases.

The department in its written reply stated as under:-

In this para, there are 6 districts namely Fatehabad, Gurugram (East), Gurugram (West), Jhajjar, Kurukshetra and Rohtak, respectively for the financial year 2015-16 involving 86 cases of retail liquor licenses in these districts. The total amount involved is Rs.407.06 Lakh (4.07 Cr.) regarding non/short recovery of License fee and interest, out of which Rs. 110.15 lakhs (1.11 Cr.) have been recovered in 42 cases of retail licenses and amount of Rs. 296.91 Lakh (Rs.2.97 Cr.) is outstanding against the remaining 44 cases. The details of all cases is also given in tabular form as follows:-

Sr. No.	CATEGORIES	NAME OF DISTRICT	TOTAL NO. OF CASES	AMOUNT INVOLVED	AMOUNT RECOVERED	BALANCE
1	Para no. 3.3 Non/Short recovery of license fee and interest	Fatehabad	5	85.18	11.33	73.85
2	Para no. 3.3 Non/Short recovery of license fee and interest		5	8.2	0	8.2
3	Para no. 3.3 Non/Short recovery of license fee and interest	Gurugram (East)	10	13.15	13.15	0
4	Para no. 3.3 Non/Short recovery of license fee and interest of L-14A	Gurugram (West)	11	26.8	22.52	4.28
5	Para no. 3.3 Non/Short recovery of license fee and interest of L-2		7	16.67	16.67	0
6	Para no. 3.3 Non/Short recovery of license fee and interest of L-2	Jhajjar	The records pertaining to years before Feb. 2016 is not available in district Jhajjar. It was destroyed by arsoning during reservation agitation in the month of Feb. 2016 as replied by DETC (X) Jhajjar vide Letter No-1364 dated 18.01.2022.			
7	Para no. 3.3 Non/Short recovery of license fee and interest	Kurukshetra	9	107.61	2.86	104.75
8	Para no. 3.3 Non/Short recovery of license fee and interest		9	24.08	0.48	23.60
9	Para no. 3.3 Non/Short recovery of license fee and interest		15	39.47	24.20	15.27

10	Para no. 3.3 Non/Short recovery of license fee and interest	Rohtak	6	61.07	14.58	46.49
11	Para no. 3.3 Non/Short recovery of license fee and interest		9	24.83	4.36	20.47
	TOTAL		86	407.06	110.15	296.91

The Committee has desired that the sincere and pragmatic efforts be made to effect the recovery in a time bound manner under intimation of the Committee.

[23] 3.4 Non-realisation of differential license fee on re-auction:

The Department failed to initiate action to recover the differential amount of license fee from the original allottees resulting in non- realisation of Government revenue of Rs.1.08 crore.

Para 6.5 and 2.19 of the State Excise policy for the year 2015-16 stipulates that in case the allottee fails to make payment of security deposit and defaults in payment of license fee along with interest, the licensed outlet shall cease to be in operation on the first day of the following month and the Deputy Excise and Taxation Commissioner (Excise) {DETC (Excise)} may re-allot it at the risk and cost of original allottee after seeking prior permission of the Excise and Taxation Commissioner (ETC).

Scrutiny of the records of DETCs (Excise) Fatehabad and Rohtak for the year 2015-16 revealed that three retail outlets were auctioned in 2015 for Rs. 3.07 crore. The allottee, however, failed to pay monthly instalments of license fee in full by the due date. Of the total license fee of Rs. 3.07 crore, the allottees deposited security and monthly license fee of Rs. 67.13 lakh and failed to deposit the balance amount of Rs. 2.40 crore. The Department cancelled their retail outlets between May and June 2015 and thereafter re-auctioned/ re-allotted them between July and October 2015 for Rs. 1.36 crore for the remaining period at the risk and cost of original allottees. While the Department recovered Rs. 1.32 crore from the second allottees, it failed to initiate action to recover the differential amount of license fee of Rs. 1.08 crore (Rs. 2.40 crore – Rs. 1.32 crore) from the original allottees. This resulted in non-realisation of Government revenue of Rs. 1.08 crore.

On this being pointed out, both the DETCs (Excise) stated in April 2017 that notices had been issued to the defaulter allottees and efforts would be made to recover the outstanding amount of Rs. 1.08 crore from the defaulters.

The matter was reported to the Excise and Taxation Department in September and December 2016 and to the Government in May 2017; their replies were awaited (October 2017).

The department in its written reply stated as under:

ROHTAK

Non-Recovery of differentail license fee from the first alottee on reallottment of Country Liquor (L-14A) Vends													
		First Allottee					Second Allottee					Remark	
		Name of Licensee	Annual License Fee	Recoveries made from licensee		Balance License Fee	Name of Licensee	Annual License Fee	Recoveries made from Licensee		Total Recovered		
Sr. No.	Group No.			Security	Monthly License Fee				Security	Monthly License Fee		Differential license fee to be Recovered from first allottee	
1	22	Kuldeep	10702000	1300000	0	9402000	Balwan Singh	4380900	925000	3510000	4380900	5021100	The audit objection raised by the audit party, it is submitted that 1st time vend was allotted to Sh. Kuldeep. But due to non deposition of license fee the vend was sealed on dated 25.05.2015. The security deposited by the 1st licensee is adjusted in license fee. It is also noticeable that vends run only for 2 months. Total amount from 2nd licensee have been fully recovered and it is restricted to recovered the balance amount of Actual license fee from 2nd licensee. However, Notice have been issued to 1st licensee vide No. 747 dated 14.08.15 , 1398 dated 27.01.16, 30 dated 06.04.16 ,964 dated 21.04.16 and 264 dt 20.05.16. Notice have also been served on surity No. 1400 dated 27.01.2016. Letter have been written to Tehsildar vide No. 1399 dated 27.01.2016 for information of property of licensee. The 1st

													licensee appealed in the Court of Sh. Vikarat Singh , Civil Judge Senior Division, Rohtak against his arrear. The Title of M/s Kuldeep S/o Sh.Ishwar Singh Reg. of 150/1 Hanuman Colony Rohtak the previous date of hearing will be 24.05.2021. Next date of hearing is 09.02.2022.
2	28	Yogender Singh	13996411	2939246	0	11057165	Ajmer Dahiya	6998300	1469624	5112475	6582099	4475066	The audit objection raised by the audit party, it is submitted the vend was sealed on 10.06.2015 and reallocated on 20.08.2015. It is noticeable that the 1st licensee run the vend only for 2 months and 10 days. However, the security of Rs. 2939246/- have already adjusted in license fee. Notice have been issued to licensee vide No. 770 dated 21.08.2015, 35 dated 19.07.2018. In reply to the Notice father of the ex-licensee have reported that Sh. yogender was expired on 16.08.2017 and no property in his name. However, recovery notices have been issued to one of the surety vide dated 09.03.2022. Recovery notice from 2nd security have been sent to Collector cum DETC (X), Jhajjar vide dated 06.04.2022. M-75 is available and placed on file. Letter have been written to Tehsildar Meham for information and attachment of the property

													vide No. 771 dated 21.08.2015. Recovery notices have been issued to both the sureties vide dated 09.07.2018. Recovery Notice have been issued to 2nd licensee vide No. 16 dated 17.07.19, 2241 dated 23.12.2016, 225 dated 19.05.2016, 114 dated 25.04.2016. M-75 is placed on file. Recovery notices have also issued to both the sureties vide no. 231 dated 11.07.2018, No. 232 dated 11.07.2018. Letter have been sent to Teshidaler Sonapat for property information of the licensee vide dated 25.04.2016. Latest Recovery notices have been issued to licensee as well both the sureties vide dated 09.03.2022.
	Total		24698411	4239246	0	20459165	0	11379200	2394624	8622475	10962999	9496166	

FATEHABAD**Non-realization of differential license fees on re-allotment of vends as on
11.04.2022**

Group No. (Vend)	First Allottee			License Fees deposited by		Differential license fees	Remarks
	Total license fees	Security deposited	Balance license fees	First allottee	Second Allottee		
Country Liquor (L-14A) vends							
38 (0095, 0096)	5960000	1252000	4708000	1221900	2179062	1307038	License fees paid by 1st allottee upto 7-2014

Sr. No.	Name of Licensee	Amount	Recover	Balance	Reply of CAG Para No. 3.4 (Excise) for the year 2016-17
1	Roshan Lal S/o Sh. Sahi Ram, R/o village Phullan Tahsil & Distt. Fatehabad	1307038	Nil	1307038	During the year 2015-16 the liquor Group No.FTBCL038, for L-14-A retail outlets consisting of two vend i.e. Daiyer and Jandwala Bagar Distt. Fatehabad allotted to Roshan Lal S/o Sahi Ram R/o village Phullan Tahsil & Distt. Fatehabad. The allottee submitted surety bond inform M-75 to the department wherein Sh. Sandeep Kumar S/O Sh. Ram Partap R/o V.P.O. Phullan Distt. Fatehabad and Sh. Dalip S/o Sh. Sohan Lal R/o Phool District Fatehabad stands as sureties for the license. The Group No. FTBCL0038 was allotted on an annual amount of Rs. 5960000/- The Licensee deposited the 21% security amount of Rs.1252000/- and installment paid of Rs. 1221900/- in totality Rs. 2473900/-. During the year 2015-16, the licensee made a default of license fee of Rs. 3486100/- and Re-allotment of this Group No. FTBCL0038 was made on 08.10.2015 on an annual license of Rs. 2179062/- to Sh. Mahaveer Singh S/o Sh. Badri Parsad R/o H. No. 3972 Gali No. 7-6 Kirti Nagar Sirsa. Due to realotment of vend on the risk and cost of the 1st original allottee, a deficiency of Rs. 1307038/- accrued. The licensee was directed vide office memo No. 939/Ex dated 28.10.2015, 364/Ex dt.30.06.2016, 586/Ex dated 12.08.2016, 1072/Ex dated 20.12.2016, 1310 dated 23.07.2017 to clear pending amount as well as both the sureties were also issued notices vide Memo No.1073/Ex/20.12.2016 to clear the dues. Subsequently. Reminders to the licensee and sureties were time and again and again issued vide Memo No 1311/1310/Ex 23-02-2017 and 585/Ex 12.-08-2016, 906/EX dt.28-10-2016, 1072/20-12-2016, respectively. As the defaulting licensee was not responding the above issued notices and did not turn up to deposit.

					<p>Meanwhile letters vide this office Endst. No. 740/Ex dated 10.09.2015, 739/Ex dated 10.09.2015, 734/Ex dated 10.09.2015, 733/Ex dated 10.09.2015, 736/Ex dated 10.09.2015 were issued to The Collector-Cum - Deputy Commissioner, Distt. Fatehabad and Tehsildar Fatehabad to intimate movable / immovable property of the licensee and sureties alongwith request not to transfer the property pertaining to the above stated defaulters. As reported by Tehsildar Fatehabad vide memo No. 2576 dated 24.09.2015 to the office of undersigned the surety Sh. Sandeep S/o Sh. Partap has property on his name as per the provided documents of property by the department. The pending amount was declared as an arrear under the Punjab Land Revenue Act 1887 as the recovery of the arrear is not possible in a normal course of time. Finally, the property of defaulter has been attached u/s 72 of the Act ibid. Latest, the bank account of Sh. Roshan Lal was also attached by the department vide memo No. 674/Ex. dated 31.12.2020, however, no recovery is effected through the bank account attachment. Since, the Property is already been attached and department is trying to auction the said property with the help of Distt Administration and Higher Authority. Since, the auction process and sanction is to be approval on behalf of Excise & Taxation Commissioner, Haryana, Panchkula. As and when permission is granted necessary action will be taken on behalf of this office</p>
	Total	1307038	Nil	1307038	

The Committee has desired that the sincere and pragmatic efforts be made to effect the recovery in a time bound manner under intimation of the Committee.

REVENUE DEPARTMENT

[24] 4.2 Result of audit:

In 2016-17, test check of the records of 101 out of 131 units of the Revenue Department revealed non/short levy of stamp duty and registration fees and other irregularities involving Rs. 81.14 crore in 836 cases, which are depicted in **Table 4.1** below.

Table 4.1- Results of audit

Sr. No.	Categories	Number of cases	Amount (Rs. in crore)
1	Short levy of stamp duty on registration of residential/commercial property	1	45.44
2	Non/short recovery of stamp duty and registration fees due to undervaluation of immovable property misclassification of instruments		
		208	9.55
		286	19.76
3	Short realisation of stamp duty due to sale of property at lower consideration than the amount mentioned in the agreement deeds	74	0.62
4	Irregular exemption of stamp duty on mortgage deeds/ compensation certificates to land acquired	124	3.62
5.	Miscellaneous irregularities	143	2.15
	Total	836	81.14

During the year, the Department accepted under-assessment and other deficiencies amounting to Rs.57.78 crore involved in 348 cases of which 342 cases involving Rs.57.77 crore are pointed out during the year and rest in earlier years. The Department recovered Rs.1.44 lakh in six cases relating to the earlier years.

Significant cases involving Rs.66.69 crore are discussed in the following paragraphs.

The department in its written reply stated as under:

In this para AG office has shown in the report 836 cases amounting to Rs 81.14 cr while the actual cases as per report of D.Cs of the state are 2227 amounting to Rs 76.21 crore. Progress as a whole result of audit from serial no 1 to 5 in the table can be seen as under:-

	No. of cases	Amount (in cr)
1 Amount Recovered by the department.	258	9.19
2 Amount dropped by Collectors	364	14.56
3 Pending in courts of Collectors u/s 47-A for decision	1008	21.38
4 Recovery is pending u/s 48 of the said Act	597	31.08
Total	2227	76.21

The collector rates of land relating to CLU have been provided in the collector rates for the year, 2022 as a remedy to prevent such objections of undervaluation in future 2. The revised instruction in relation to transfer of land less than 1000 sq yrd in MC area and outside MC has been issued through which para 1 and 2 instructions dated 14.11.2000 have been substituted vide instruction dated 21.04.2022 by which ambiguity has been cleared that valuation of land less than 1000 sq yards in which purchaser of land may be more than one person and the valuation of the land under transfer will be calculated on the basis of nature of land and its distance i.e Nehari, Chahi/Banjar/Gair-mumkin/ Salab/Tibba etc.

Special Secretary Revenue along with State Chief Stamp Officer and Stamp consultant have visited and hold meeting with the Collectors, Sub-Registrar and Joint sub-Registraras in Gurugram, Faridabad, palwal, Sirsa, and Fatehabad in the month of April, 2022 for reviewing the progress of cases pending in the courts of Collectors, SR, JSRs for expediting quick disposal of court cases under section 47-A of the said Act and they were directed to expedite recovery as an arrear of land Revenue. In future meetings in other districts will be continued to expedite the said matter.

Table Sr. No. 1:- Short levy of stamp duty on registration of residential/commercial property. In this para those instruments of sale have been included in which deficiency of stamp duty and registration fees have been pointed out in the form of undervaluation on the basis of prime khasra number and less than 1000 sq yards in which agriculture land of outside MC and within MC both have been considered in the form of residential/commercial property by the audit party.

Reply of Sr no. wise 1 to 5 is as under:-

Note:- In this item 1468 cases amounting to Rs 45.44 crore has been shown by AG audit party, but actual number of cases are 1462 amounting to Rs 43.52 crore as per the report of Deputy Commissioners concerned. **Category wise reply with progress is as under:-**

		No. of cases	Amount (in cr)
1	Amount Recovered by the department.	189	4.93
2	Amount dropped by Collectors	304	8.51
3	Pending in courts of Collectors u/s 47-A for decision	510	8.98
4	Recovery is pending u/s 48 of the said Act	459	21.10
	Total	1462	43.52

The detail reply of this para can be seen further in para no. 4.3 to 4.3.3

Sr. no.2 (A) Non/short recovery of stamp duty and registration fees due to undervaluation of immovable property on the basis of Collector Rate of prime khasra number.

		No. of cases	Amt (in cr)
1	Amount Recovered by the department.	14	0.85
2	Amount dropped by Collectors	8	0.26
3	Pending in courts of Collectors u/s 47-A for decision	158	5.86
4	Recovery is pending u/s 48 of the said Act	28	2.58
	Total	208	9.55

Para no 4.2 Sr. no.2 (B) The reply of result of audit Non/short recovery of stamp duty and registration fees due to misclassification of instruments- In this para those agreement to sale has been included in which possession of land has been given to the purchaser in which stamp duty and fees has been calculated at the rate of agreement of sale while sale deed has been registered on collector rate.

Note:- In this para total cases are 260 amounting of Rs 17.58 crore instead of 286 cases amounting to Rs 19.76 crore. Progress report is as under:-

		No. of cases	Amt (in cr)
1	Amount Recovered by the department.	22	2.22
2	Amount dropped by Collectors	18	4.32
3	Pending in courts of Collectors u/s 47-A for decision	179	5.39
4	Recovery is pending u/s 48 of the said Act	41	5.65
	Total	260	17.58

The reply of result of audit para no 4.2 at Sr. no.3 Short realisation of stamp duty due to sale of property at lower consideration than the amount mentioned in the agreement deeds-In this para those instruments of sale has been included in which deficiency stamp duty and fees has been calculated on the comparison of agreement to sale. Progress report is as under:-

		No. of cases	Amt (in cr)
1	Amount Recovered by the department.	12	0.02
2	Amount dropped by Collectors	8	0.05
3	Pending in courts of Collectors u/s 47-A for decision	33	0.20
4	Recovery is pending u/s 48 of the said Act	21	0.35
	Total	74	0.62

The reply of result of audit para no 4.2 Sr. no.4 Irregular exemption of stamp duty on mortgage deeds/compensation certificates to land acquired

- Note:- In this para total cases are 118 amounting of Rs 3.18 crore instead of 124 cases amounting to Rs 3.62 crore. Rply of the para is as under:-

		No. of cases	Amt (in cr)
1	Amount Recovered by the department.	15	0.95
2	Amount dropped by Collectors	14	0.90
3	Pending in courts of Collectors u/s 47-A for decision	64	0.48
4	Recovery is pending u/s 48 of the said Act	25	0.85
	Total	118	3.18

The reply of result of audit para no 4.1.2 Sr. no.5 Miscellaneous irregularities-

Note:- In this para total cases are 105 amounting to Rs 1.74 crore instead of 143 cases amounting to Rs 2.15 crore. In this para those instruments of release have been included in which property is not ancestral or blood relations are not according to article-55 of shedule-1,A of the said Act, and stamp duty is calculated as per instruments of sale. Progress report is as under:-

		No. of cases	Amt (in cr)
1	Amount Recovered by the department.	6	0.22
2	Amount dropped by Collectors	12	0.52
3	Pending in courts of Collectors u/s 47-A for decision	64	0.45
4	Recovery is pending u/s 48 of the said Act	23	0.55
	Total	105	1.74

The Committee has desired that the matter be rechecked again throughly and thereafter a fresh reply submitted at the earliest for the consideration of the Committee.

[25] 4.3.2 Short levy of stamp duty and registration fees due to undervaluation of residential/commercial properties as agriculture properties:

Under the provisions of the Section 2 (10) of the Indian Stamp Act,1899 as applicable to the State of Haryana, 'conveyance' includes conveyance on sale and every instrument by which property, whether moveable or immoveable, is transferred *inter vivos* and which is not otherwise specifically provided for by Schedule 1-A of the Indian Stamp Act. Further, as per Section 47-A (1) of the Indian Stamp Act, if the registering officer has reasons to believe that the value of the property or the consideration, has not been truly set forth in the instrument, he may, after registering such instrument, refer the same to the Collector for determination of the value or consideration, as the case may be and the proper duty payable thereon.

Scrutiny of records of 104 SRs/JSRs in 19 districts² revealed that in 637 (two *per cent*) out of test checked 36,679 cases registered between April 2013 and March 2016, stamp duty and registration fees was charged on the basis of rates fixed for agricultural land instead of residential/commercial rates in these cases. The value of these properties were assessed at Rs. 530.33 crore based on the rates fixed by the Collector for agricultural

land on which the department levied stamp duty and registration fees of Rs. 28.86 crore. However,

as per land records/khasra numbers given in the Collector's rate lists, these immoveable properties were commercial (banquet hall, educational institute, factory, godown, hosiery, nursing home, petrol pump, poultry farm, rice sheller, shop and stone crusher)/residential as per land records (Jamabandis) maintained by the Revenue Department. The value of these properties based on the rates fixed by the Collector for residential/ commercial properties were liable to be assessed for Rs. 1,175.84 crore on which stamp duty and registration fees of Rs. 64.35 crore was leviable. This resulted in short levy of stamp duty and registration fees of Rs. 35.49 crore (stamp duty Rs. 35.28 crore and registration fees Rs. 0.21 crore) due to valuation of residential/commercial properties as agricultural properties. Some interesting cases are discussed below:

- (i) Scrutiny of records of SR Matlauda revealed that a Deed³ was registered as agricultural land at Rs. 25.58 crore based on the rates fixed by the Collector for agricultural land on which the department levied stamp duty and registration fees of Rs. 1.28 crore. However, as per land records/khasra numbers given in the Collector's rate lists, the immoveable property was commercial (cement factory) as per land records (Jamabandis) maintained by the Revenue Department. The value of the property based on the rates fixed by the Collector for commercial property was liable to be assessed for Rs. 45.28 crore on which stamp duty and registration fees of Rs. 2.27 crore was leviable. This resulted in short levy of stamp duty and registration fees of Rs. 0.99 crore due to valuation of commercial property as agricultural property.
- (ii) Scrutiny of records of SR Karnal revealed that a Deed⁴ was registered as agricultural land. The value of this property was assessed at Rs. 3.50 crore based on the rates fixed by the Collector for agricultural land on which the department levied stamp duty and registration fees of Rs. 24.65 lakh. However, as per land records/khasra numbers given in the Collector's rate list, the immoveable property was residential as per land records maintained by the Revenue Department. The value of the property based on the rates fixed by the Collector for residential land was liable to be assessed for Rs. 10.87 crore on which stamp duty and registration fees of Rs. 76.21 lakh was leviable. This resulted in short levy of stamp duty and registration fees of Rs. 51.56 lakh due to valuation of residential land as agricultural property.
- (iii) Scrutiny of records of SR Ganaur revealed that a Deed⁵ was registered as agricultural land. The value of this property was assessed at Rs. 7.96 crore based on the rates fixed by the Collector for agricultural land on which the department levied stamp duty and registration fees of Rs. 39.82 lakh. However, as per land records/khasra numbers given in the Collector's rate lists, the immoveable property was commercial (poultry farm) as per land records (Jamabandis) maintained by the Revenue Department. The value of the property based on the rates fixed by the Collector for commercial property was liable to be assessed for Rs. 15.09 crore on which stamp duty and registration fees of Rs. 75.43 lakh was leviable. This resulted in short levy of stamp duty and registration fees of Rs. 35.61 lakh due to valuation of commercial property as agricultural property.

- (iv) Scrutiny of records of SR Sonapat revealed that a Deed⁶ was registered as agricultural land. The value of this property was assessed at Rs. 24.70 crore based on the rates fixed by the Collector for agricultural land on which the department levied stamp duty and registration fees of Rs. 1.24 crore. However, as per land records/khasra numbers given in the Collector's rate lists, the immoveable property was commercial (Engineering College) as per land records (Jamabandis) maintained by the Revenue Department. The value of the property based on the rates fixed by the Collector for commercial property was liable to be assessed for Rs. 49.55 crore on which stamp duty and registration fees of Rs. 2.48 crore was leviable. This resulted in short levy of stamp duty and registration fees of Rs. 1.24 crore due to valuation of commercial property as agricultural property.
- (v) Scrutiny of records of SR Nilokheri revealed that two Deeds⁷ were registered treating the land as agricultural land. The value of these properties were assessed at Rs. 12.35 crore based on the rates fixed by the Collector for agricultural land on which the department levied stamp duty and registration fees of Rs. 62.03 lakh. However, as per land records/khasra numbers given in the Collector's rate lists, the immoveable property was industrial land as per land records (Jamabandis) maintained by the Revenue Department. The value of the property based on the rates fixed by the Collector for commercial property was liable to be assessed for Rs. 24.91 crore on which stamp duty and registration fees of Rs. 1.75 crore was leviable. This resulted in short levy of stamp duty and registration fees of Rs. 1.13 crore due to valuation of commercial property as agricultural property.

On this being pointed out, all the JSRs/SRs stated (between April 2016 and April 2017) that the cases had been/would be sent to the Collectors under Section 47-A of the Indian Stamp Act and action would be taken as per rules.

The department in its written reply stated as under:

In this para those instruments of sale have been included in which deficiency of stamp duty and registration fees have been pointed out in the form of undervaluation on the basis of prime khasra number and less than 1000 sq yrs in which agriculture land outside MC and within MC both have been considered in the form of residential/commercial property such as banquet hall, educational institute, factory, Godown, hosiery, nursing home, petrol pump, poultry farm, rice Sheller, shop and stone crusher, residential as per land records (Jamabandis) .

Note:- In this para as per report of DCs cases are 637 instead of 625 as shown by AG Audit party relating to evasion of stamp Duty due to misclassification of documents.

The position of this para is as under:-

		No. of cases	Amount (in cr)
1	Amount Recovered by the department.	77	3.92
2	Amount dropped by Collectors	97	4.46
3	Pending in courts of Collectors u/s 47-A for decision	301	18.50
4	Recovery is pending u/s 48 of the said Act	150	8.61
	Total	625	35.49

All the draft paras of this CAG were received in month of February, March and April, 2017 and have been forwarded to Deputy Commissioners concerned for necessary action in the month of February, March and April, 2017. All the Deputy Commissioners concerned have been impressed upon vide letter 08-03-2017, 30.03.2017, 07.04.2017, 26.04.2017, 27-04-2017 06-07-2017, 26.08.2017, 26.11.2019 25.04.2021, 29-07-2021 and last letter issued by Government 21.01.22, 19.04.2022, to expedite the matters pertaining to recovery of deficient amount of stamp duty and registration fee and the cases pending to Collectors under section 47-A of the Indian Stamp Act, 1899 for determination of proper stamp duty for early decision by the Government time to time.

- (i) Document relating to of Deed No. 206/28.04.2015 has been shown as cement factory in revenue record while stamp duty was paid on collector rate of agriculture and this case relates to Tehsil Matlouda. Deficiency of stamp duty and fees Rs 0.99 crore which is pending with Court of Collector for decision under section 47-A of Indian stamp Act, 1899.
- (ii) Document relating to of Deed No. 5545/12.10.2015 was residential as per observation of AG. It relates to Sub-Registrar office Karnal & deficiency of stamp duty and fees Rs 51.56 lakh which is pending in Court of Collector for decision under section 47-A of said Act.
- (iii) Document relating to of Deed No. 2950/22.7.2014 has been shown as poultry farm in revenue record while stamp duty was paid on collector rate of agriculture and this case relates to Tehsil Ganour having deficiency of stamp duty and fees Rs 35.61 lakh which is pending in Court of Collector for decision under section 47-A of said Act.
- (iv) Document relating to of Deed No. 11605/05.03.2015 has been shown as Engineering College in revenue record while stamp duty was paid on collector rate of agriculture and this case relates to Sub-Registrar office sonapat having deficiency of stamp duty and fees Rs 1.24 cr which is pending in Court of Collector for decision under section 47-A of said Act.
- (v) Document relating to of Deed No. 1594/30.09.2015 and 1595/30.09.2015 industrial land is shown in revenue record while stamp duty was paid on collector rate of agriculture and both deeds relate to Tehsil Nilokheri, deficiency of stamp duty and fees Rs 1.13 crore which is pending in Court of Collector for decision under section 47-A of said Act.

The Committee has desired that the responsibility of the erring officers/officials be fixed so as to take strict action against them and action taken report be submitted to the Committee at the earliest.

[26] 4.3.3 Short levy of stamp duty and registration fees due to application of incorrect rates of immovable property:

Stamp duty leviable on sale, exchange and gift deeds is defined in Articles 23, 31 and 33 respectively in the Schedule 1A of the Indian Stamp Act, 1899. Further, as per notification issued in January 2011, the Haryana Government remitted the stamp duty in respect of sale deeds executed by the farmers whose land was acquired by the Government for public purposes on purchase of agricultural land in the State within two years of the receipt of amount of compensation. The remission will be limited to the compensation

amount only and the additional amount involved for the purchase of agricultural land will be liable to stamp duty as per rules. However, as per Government instructions issued in November 2000, agricultural land sold within/outside municipal limits, with an area less than 1,000 square yards or in case where purchasers are more than one and the share of each purchaser is less than 1,000 square yards, be valued at the rate fixed for residential property of that locality for the purpose of levying stamp duty.

Failure to implement the above instructions resulted in short levy of stamp duty and registration fees of Rs. 9.95 crore (stamp duty Rs. 9.39 crore and registration fees Rs. 0.56 crore) in the cases depicted below:

Issue	Brief of the case	Shortage of (Rs. in crore)			Reply of the department
		SD	RF	Total	
Short levy of stamp duty and registration fees due to application of incorrect rates of agricultural land less than 1,000 sq. yards	Scrutiny of records of 104 SRs/JSRs in 17 districts ⁸ revealed that 806 (two per cent) out of test checked 36,679 cases registered between June 2013 and March 2016 were assessed at Rs. 60.22 crore based on the rates fixed for agricultural land and levied stamp duty and registration fees of Rs. 3.02 crore. However, these deeds were liable to be assessed for Rs. 256.03 crore based on the rates fixed for residential property of the areas and stamp duty and registration fees of Rs. 12.50 crore was leviable. This resulted in short levy of stamp duty and registration fees of Rs. 9.48 crore.	8.95	0.53	9.48	SR Hisar stated in October 2016 that three cases amounting to Rs. 3.37 lakh had been decided by the Collector and one case was pending. All the JSRs/SRs of remaining districts stated (between April 2016 and March 2017) that the cases had been sent to the Collectors under Section 47-A of the Indian Stamp Act and action would be taken as per rules.
Short levy of stamp duty and	Scrutiny of records of 11 SRs/JSRs in six districts ⁹	0.21	0.01	0.22	All the JSRs/SRs stated (between

registration fees in case of exchange of agricultural land less than 1,000 sq. yards due to application of incorrect rates	revealed that 15 (24 <i>per cent</i>) out of test checked 63 cases registered between March 2015 and February 2016 were assessed at Rs. 98.63 lakh based on the rates fixed for agricultural land and levied stamp duty and registration fees of Rs. 6.66 lakh. However, these deeds were liable to be assessed for Rs. 4.64 crore based on the rates fixed for residential property of the areas on which stamp duty and registration fees of Rs. 29.31 lakh was leviable. This resulted in short levy of stamp duty and registration fees of Rs. 22.65 lakh.				June 2016 and January 2017) that the cases had been sent to the Collectors under Section 47-A of the Indian Stamp Act and action would be taken as per rules.
Short levy of stamp duty and registration fees in case of gift of agricultural land less than 1,000 sq. yards due to application of incorrect rates	Scrutiny of records of SRs, Gurugram and Israna revealed that two (four <i>per cent</i>) out of test checked 53 cases registered in May and September 2015 were assessed at Rs. 22.29 lakh based on the rates fixed for agricultural land and levied stamp duty and registration fees of Rs. 1.49 lakh. However, these deeds were liable to be assessed for Rs. 1.37 crore based on the rates fixed for residential property of the areas on which stamp duty and registration fees of Rs. 9.25 lakh was leviable. This resulted in short levy of stamp duty and registration fees of Rs. 7.76 lakh.	0.07	0.01	0.08	Both the SRs stated in July 2017 that the cases had been sent to the Collectors under Section 47-A of the Indian Stamp Act and action would be taken as per rules.

Short levy of stamp duty and registration fees in case of purchase of agricultural land less than 1,000 sq. yards from compensation received on acquisition of agricultural land due to application of incorrect rates	Scrutiny of records of three SRs ¹⁰ in Faridabad and Hisar districts revealed that eight (20 per cent) out of 41 test checked cases registered between June 2015 and February 2016 were assessed at Rs. 56.97 lakh based on the rates fixed for agricultural land and levied stamp duty and registration fees of Rs. 3.73 lakh. However, these deeds were liable to be assessed for Rs. 4.77 crore based on the rates fixed for residential property of the areas. As the farmers had received compensation amounting to Rs. 83.05 lakh on account of acquisition of agricultural land, the balance amount of Rs. 3.94 crore was liable to stamp duty and registration fees of Rs. 20.47 lakh was leviable. This resulted in short levy of stamp duty and registration fees of Rs. 16.74 lakh.	0.16	0.01	0.17	All the SRs/JSRs stated in November 2016 that the cases would be sent to the Collectors under Section 47-A of the Indian Stamp Act and action would be taken as per rules.
	Total	9.39	0.56	9.95	

In respect of SR Faridabad, SR Ballabhgarh, SR Hisar and JSR Raipurrani, the irregularity was found in 24 cases, 28 cases, 28 cases and 32 cases involving short levy of Stamp duty and Registration fee of Rs. 1.63 crore, Rs. 31.53 lakh, Rs. 28.91 lakh and Rs. 27.85 lakh respectively. Some interesting cases are discussed below:

- (i) Scrutiny of records of the office of SR Faridabad revealed that two agricultural plots falling within the municipal limits were registered vide deeds¹¹ as agricultural land. The registering authorities assessed these deeds at Rs. 45.90 lakh based on the rates fixed for agricultural land and levied stamp duty and registration fees of Rs. 3.34 lakh. However, these deeds were liable to be assessed for Rs. 3.73 crore based on the rates fixed for residential property of the areas and stamp duty and registration fees of Rs. 26.28 lakh was leviable as the area of the land in these cases were less than 1,000 square yards. This resulted in short levy of stamp duty and registration fees of Rs. 22.94 lakh.
- (ii) Scrutiny of records of the office of SR Gurugram revealed that two agricultural plots falling within the municipal limits were registered vide deeds¹² as agricultural land. The registering authorities assessed these deeds at Rs. 1.28 crore based on the rates fixed for agricultural land and levied stamp duty and registration fees of Rs. 9.11 lakh. However, these deeds were liable to be assessed for Rs. 3.67 crore based on the rates fixed for residential property of the areas and stamp duty and registration fees of Rs. 25.81 lakh was leviable as the area of the land in these cases were less than 1,000 square yards. This resulted in short levy of stamp duty and registration fees of Rs. 16.70 lakh.

Conclusion:

Instances of non-compliance with various provisions of the Indian Stamp Act in respect of valuation of residential/commercial immoveable property and sale/exchange/gift deeds and land purchased from the amount of compensation received, agricultural land sold within/outside municipal limits, with an area less than 1,000 square yards or in case where purchasers are more than one and the share of each purchaser is less than 1,000 square yards, were noticed resulting in short levy of stamp duty and registration fees of Rs. 45.44 crore (stamp duty Rs. 44.67 crore and registration fees Rs. 0.77 crore).

The above points were reported to the Government in May 2017: their replies were awaited (October 2017).

The department in its written reply stated as under:

The reply of this para is as under. In article of A,B,C and D Paras.

Note:- Para no. 4.3.3 A & B total cases are 805 instead of 806 as reported by DCs

(A) Short levy of stamp duty and registration fees due to application of incorrect rates of agricultural land less than 1,000 sq. yards with in MC.

Latest report is as under

		No. of cases	Amt (in cr)
1	Amount Recovered by the department.	6	0.25
2	Amount dropped by Collectors	16	0.64
3	Pending in courts of Collectors u/s 47-A for decision	95	3.03
4	Recovery is pending u/s 48 of the said Act	28	0.68
	Total	145	4.60

A(B) Short levy of stamp duty and registration fees due to application of incorrect rates of agricultural land less than 1,000 sq. yards out side MC

Latest report is as under

		No. of cases	Amt (in cr)
1	Amount Recovered by the department.	105	0.63
2	Amount dropped by Collectors	129	0.80
3	Pending in courts of Collectors u/s 47-A for decision	273	2.35
4	Recovery is pending u/s 48 of the said Act	153	1.10
	Total	660	4.88

Note:-In A & B below, total Amount is Rs 22.59 instead of 22.65 as reported by DCs

(B) Short levy of SD and RF due to application of incorrect rates on exchange deeds registered inside MC limits

Latest report is as under:-

		No. of cases	Amount (in Lakh)
1	Amount Recovered by the department.		
2	Amount dropped by Collectors	3	7.94
3	Recovery is pending u/s 48 of the said Act	2	4.21
	Total	5	12.15

(B) Short levy of SD and RF due to application of incorrect rates on exchange deeds registered outside MC limits

Latest report is as under:-

		No. of cases	Amt (in Lakh)
1	Amount Recovered by the department.	1	0.13
2	Amount dropped by Collectors	6	6.85
3	Pending in courts of Collectors u/s 47-A for decision	1	0.30
4	Recovery is pending u/s 48 of the said Act	2	3.16
	Total	10	10.44

(C) Short levy of stamp duty and registration fees in case of gift of agricultural land less than 1,000 sq. yards due to application of incorrect rates within MC and Outside MC.

Latest report is as under:-

		No. of cases	Amount (in Lakh)
1	Amount dropped by Collectors	1	6.63
2	Recovery is pending u/s 48 of the said Act	1	1.13
	Total	2	7.76

(D) Short levy of stamp duty and registration fees in case of purchase of agricultural land less than 1,000 sq. yards from compensation received on acquisition of agricultural land due to application of incorrect rates within MC and Outside MC.

Note:- AG Audit party pointed out deficiency amounting to Rs 16.74 lakh in 8 cases, but Actual amount is 16.51 lakh.

Latest report is as under:-

		No. of cases	Amount (in Lakh)
4	Pending in courts of Collectors u/s 47-A for decision	8	16.51
	Total	8	16.51

- (i) In Deed Nos. 751/22.04.2014 and 10033/17.10.2013 deficiency of stamp duty and fees Rs 22.94 lakh pertaining to less than 1,000 square yards which are pending in Court of Collector Faridabad for decision under section 47-A of said Act.
- (ii) In Deed Nos. 6413/20.06.2014 and 18187/22.10.2014 deficiency of stamp duty and fees Rs 16.70 lakh pertaining to less than 1,000 square yards which are pending in Court of Collector Gurugram for decision under section 47-A of said Act.

The Committee has desired that the responsibility of the erring officers/officials be fixed so as to take strict action against them and action taken report be submitted to the Committee at the earliest.

[27] 4.4 Short levy of stamp duty due to misclassification of sale deeds as collaboration agreement

Registering Authorities misclassified sale deeds as collaboration agreements instead of agreement to sell in six agreements resulting in short levy of stamp duty of Rs. 7.35 crore.

As per Haryana Government notification issued in October 2013, any agreement that relates to giving authority or power to a promoter or a developer, by whatever name called, for construction on, development of or, sale or transfer (in any manner whatsoever) of, any immovable property shall be liable to stamp duty as is leviable on a conveyance for sale of immovable property. Cases of misclassification of deeds were printed in earlier reports. The Public Account Committee in 74th report had desired that status Report with regard to Collaboration agreements be submitted within a month positively and impressed upon to hold special campaign to effect recovery but no action taken note has been received from the department.

Scrutiny of records of four SRs/JSR revealed that six collaboration agreements were registered between April and December 2014 on which total stamp duty of Rs. 600 at the rate of Rs. 100 per deed was levied. Scrutiny of these agreements revealed that the owners of land had authorised the developers to take possession of the land with the right to construct, build-up shop-cum-flats and residential houses and these fell within the ambit of the notification of October 2013. As per rates fixed by the Collector, value of agricultural land transferred to the developers worked out to Rs. 146.98 crore on which stamp duty of Rs. 7.35 crore was leviable. Thus, misclassification of these documents as agreement to develop resulted in short levy of stamp duty of Rs. 7.35 crore.

On this being pointed out, all the SRs/JSR stated (between April and July 2017) that an amount of Rs. 49,900 had been recovered and the cases had been sent to the Collector under Section 47-A of the Indian Stamp Act for decision. Further report on recovery has not been received (October 2017).

The matter was reported to the Revenue and Disaster Management Department in April and June 2016 and to the Government in February 2017; their replies were awaited (October 2017).

The department in its written reply stated as under

In the Quarterly progress report showing action proposed to be taken on the implementation of the Public Accounts Committee of the Quarter period ended 31.12.2021. Responsibility of registering authority concerned will be initiated after the decision of the collectors.

The position of this para is as under:-

		No. of cases	Amt (in cr)
1	Amount dropped by Collectors	1	0.31
2	Pending in courts of Collectors u/s 47-A for decision	5	6.17
	Total	6	6.48

The Committee has desired that all the six cases be gone through again and a fresh reply be submitted at the earliest for the consideration of the Committee.

[28] 4.5 Short levy of stamp duty on lease deeds.

The Registering Authorities levied stamp duty of Rs. 3.52 lakh instead of Rs. 6.96 crore in respect of annual average rent of Rs. 229.52 crore resulting in short levy of stamp duty of Rs. 6.92 crore.

Article 35 of Schedule 1-A of the Indian Stamp Act, 1899 provides for levy of stamp duty on lease deeds at prescribed rates for consideration equal to the amount or value of the fine or premium or advance in addition to the amount of the average annual rent reserved and on the basis of period of lease.

Scrutiny of records of six SRs¹⁴ revealed that nine instruments of lease for period ranging from seven to thirty years were registered between December 2014 to February 2016. The lessees received annual average rent amounting to

Rs. 229.52 crore payable during the term of contract. The registering authorities levied stamp duty of Rs. 3.52 lakh instead of Rs. 6.96 crore. This resulted in short levy of stamp duty of Rs. 6.92 crore.

On this being pointed out, SR Palwal stated in June 2017 that cases had been decided by the collector and ordered for recovery. All the remaining SRs stated (between April and May 2017) that the cases had been sent to the Collector for decision under Section 47-A of the Indian Stamp Act.

The matter was reported to the Revenue and Disaster Management Department between June and October 2016 and to the Government in April 2017; their replies were awaited (October 2017).

The department in its written reply stated as under:

In this para total leases are 9 and deficiency amounting to Rs 1.38 cr instead of Rs 6.92 cr.

The position of this para is as under:-

		No. of cases	Amt (in cr)
1	Recovery made by department	1	0.30
2	Pending in courts of Collectors u/s 47-A for decision	2	0.12
	Recovery is pending u/s 48 of the said Act	6	0.96
	Total	9	1.38

The Committee has desired that (i) responsibility of the erring officers/officials be fixed and (ii) matter be decided in the time bound manner with speaking orders and special sitting be arranged to conclude these cases.

[29] 4.6 Short levy of stamp duty due to under-valuation of immovable property:

Section 27 of the Indian Stamp Act, 1899, stipulates that consideration and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of duty with which it is chargeable, should be fully or truly set forth therein. Further, Section 64 of the IS Act provides that any person who, with intent to defraud the Government, executes an instrument in which all the facts and circumstances required to be set forth in such instrument are not fully and truly set forth, is punishable with a fine which may extend to Rs. 5,000 per instrument.

Scrutiny of records of SRs Jind, Kaithal and Kalka for the years 2014-15 to 2015-16 revealed that six deeds were registered for sale at normal Khasra rates for agricultural land during the period between October 2013 to November 2015. The Khasras transacted in these deeds matched with Khasras on which change of land use (CLU) were issued from June 2013 to January 2014 to develop residential colonies, which were prior to the date of registration of the conveyance deeds in each of the six cases. As such, the value of land were liable to be assessed on the basis of residential rates for Rs. 62.04 crore, on which stamp duty of Rs. 3.82 crore was leviable. But, these deeds were assessed at the rates fixed for agricultural land for Rs. 18.76 crore on which stamp duty of Rs. 1.05 crore was levied. This resulted in short levy of stamp duty of Rs. 2.77 crore (Rs. 3.82 crore - Rs. 1.05 crore).

On this being pointed out, all the SRs stated in April 2017 that the cases had been sent to the Collector under Section 47-A of IS Act for decision.

Scrutiny of records of deed writers/agreements executed in 17 SRs¹⁵ revealed that stamp duty of Rs. 41.62 lakh was levied on 47 conveyance deeds that were registered (between October 2013 and August 2016) for sale of immovable properties valued at Rs. 9.90 crore. Cross verification of these deeds with the agreements executed between the concerned parties between June 2013 and August 2016 showed that the total sale value as shown in the agreements was Rs. 19.25 crore on which stamp duty of Rs. 83.49 lakh was leviable. Thus, the conveyance deeds were executed and registered at a consideration less than what had been agreed to between the parties. Under-valuation of immovable properties in conveyance deeds resulted in short levy of stamp duty and registration fees of Rs. 41.87 lakh.

On this being pointed, SRs Gurugram, Kurukshetra and Rohtak stated in April 2017 that an amount of Rs. 48,125 had been recovered and all the remaining SRs stated between October 2016 and April 2017 that the cases had been sent to the Collector under Section 47-A of the Indian Stamp Act for decision.

The matter was reported to the Revenue and Disaster Management Department between January 2016 and January 2017 and to the Government in March 2017; their replies were awaited (October 2017).

The department in its written reply stated as under:

The position of this para is as under:-

		No. of cases	Amt (in cr)
1	Dropped by Collector	1	3.86
2	Pending in courts of Collectors u/s 47-A for decision	2	0.26
3	Recovery is pending u/s 48 of the said Act	3	0.41
	Total	6	4.53

AG Audit party pointed out 6 cases amounting to Rs 2.77 crore, but actual amount of reply received from Deputy Commissioner's office amount in six cases 4.53 crore.

All the Deputy Commissioners concerned have been impressed upon vide letter 08-03-2017, 30.03.2017, 07.04.2017, 26.04.2017, 27-04-2017 06-07-2017, 26.08.2017, 26.11.2019 25.04.2021, 29-07-2021 and last letter issued by

Government 21.01.22, 19.04.2022, to expedite the matters pertaining to recovery of deficient amount of stamp duty and registration fee and the cases pending with Collectors under section 47-A of the Indian Stamp Act, 1899 for determination of proper stamp duty for early decision by the Government time to time.

Para no 4.6.2 (Evasion of stamp Duty due to undervaluation of immovable property on issue of CLU of residential colony

The position of this para is as under:-

Note:- AG has shown Rs 41.87 while as per DCs report it comes Rs 40.76 lakh.

		No. of cases	Amount (in lakh)
1	Amount Recovered by the department.	12	7.30
2	Amount dropped by Collectors	7	7.75
3	Pending in courts of Collectors u/s 47-A for decision	21	17.55
4	Recovery is pending u/s 48 of the said Act	6	8.16
	Total	46	40.76

The Committee has desired that responsibility of the erring officers/officials be fixed to take strict action against them in the time bound manner and sincere steps be taken the effect the recovery under intimation of the Committee.

[30] 4.7 Irregular exemption of stamp duty:

Irregular exemption of stamp duty in 38 cases to farmers who had purchased residential/commercial land, purchased agriculture land for amounts exceeding the compensation and purchased agricultural land beyond the permissible period of two years of compensation received, resulted in non/short levy of stamp duty and registration fees of 1.85 crore.

As per Government order issued on January 2011 under the Indian Stamp Act, 1899 the Government exempts stamp duty in respect of sale deeds executed by farmers whose land is acquired by Haryana Government for public purposes and who purchase agricultural land in the State within two years of the compensation received by them. The exemption will be limited to the compensation amount and the additional amount involved in the purchase of agricultural land will be liable to stamp duty and registration fees as per rules.

Scrutiny of records of 15 JSRs/SRs¹⁶ revealed that in 34 cases, farmers whose land had been acquired by the Government for public purposes purchased residential/commercial land valued at Rs. 32.09 crore. In three cases, the farmers received compensation amount of Rs. 37.29 lakh and purchased agricultural land valued at Rs.1.19 crore which exceeds the compensation amount by Rs.81.27 lakh. In another case, agricultural land was purchased for Rs. 4.03 crore after two years. Stamp duty and registration fees was to be levied in these cases at the rate of three to seven *per cent* amounting to Rs.1.93 crore as the farmers had purchased residential/ commercial land, purchased agricultural land for amounts exceeding the compensation and purchased agricultural land beyond the permissible period of two years. The Department had, however, levied stamp duty and registration fees amounting to Rs. 7.64 lakh (stamp duty:Rs.7.28 lakh + registration fees: Rs. 0.36 lakh) against the leviable stamp duty and registration fees amounting to Rs. 1.93 crore (stamp duty: Rs. 1.90 crore + registration fees: Rs. 0.03 crore). This irregular

exemption of stamp duty resulted in non/short levy of stamp duty and registration fees of Rs. 1.85 crore (stamp duty: Rs. 1.82 crore + registration fees: Rs. 0.03 crore).

On this being pointed out, all the SRs stated (between April and July 2017) that the cases had been sent to Collector under Section 47-A of the Indian Stamp Act for decision.

The matter was reported to the Revenue and Disaster Management Department between April and November 2016 and to the Government in March 2017; their replies were awaited (October 2017).

The department in its written reply stated as under:

The position of this para is as under:-

		No. of cases	Amount (in cr)
1	Amount Recovered by the department.	7	0.76
2	Amount dropped by Collectors	5	0.22
3	Pending in courts of Collectors u/s 47-A for decision	14	0.09
4	Recovery is pending u/s 48 of the said Act	8	0.78
	Total	34	1.85

The Committee has desired that pragmatic efforts be made to recovery outstanding amount and responsibility of the erring officers/officials be fixed under intimation of the Committee. Besides, the pending cases under Section 47-A be revived/concluded in the time bound manner.

[31] 4.8 Misclassification of 'Conveyance on sale' as release deeds:

The registering authorities misclassified conveyance on sale as release deeds and levied stamp duty of Rs 5,220 instead of Rs 73.49 lakh as per Collector rate resulting in short levy of stamp duty of Rs 73.44 lakh.

As per Haryana Government clarification in December 2005 regarding Article 55 in schedule 1-A of the Indian Stamp Act, 1899 if an instrument of ancestral property is executed in favour of brother or sister (children of renouncer's parents) or son or daughter or father or mother or spouse or grand children or nephew or niece or co-parcener¹⁷ of the renouncer, stamp duty will be levied at the rate of Rs. 15 and in any other case, the same duty will be levied as a conveyance relating to sale of immovable property for the amount equal to the market value of the share, interest, part or claim renounced.

Scrutiny of records of 25 SRs/JSRs¹⁸ revealed that 48 release deeds were executed between April 2013 and March 2016 in favour of persons other than those allowed as per the clarification of the Government. The registering authorities levied stamp duty of Rs. 5,220 only as release deeds whereas these deeds were liable to stamp duty of Rs. 73.49 lakh at the rate of three to seven *per cent* as conveyance on sale amounting to Rs. 13.91 crore as per Collector rate. Misclassification of 'conveyance on sale' as 'release deeds' resulted in short levy of stamp duty of Rs. 73.44 lakh.

On this being pointed out, all the SRs stated in April and May 2017 that the cases had been sent to Collector under Section 47-A of the Indian Stamp Act for decision.

The matter was reported to the Revenue and Disaster Management Department between January and October 2016 and to the Government in March 2017; their replies were awaited (October 2017).

The department in its written reply stated as under:

The position of this para is as under:-

		No. of cases	Amount (in lakh)
1	Amount Recovered by the department.	9	7.88
2	Amount dropped by Collectors	7	6.70
3	Pending in courts of Collectors u/s 47-A for decision	27	51.04
4	Recovery is pending u/s 48 of the said Act	5	7.82
	Total	48	73.44

The Committee has desired that pragmatic efforts be made to recovery outstanding amount and responsibility of the erring officers/officials be fixed under intimation of the Committee.

[32] 4.9 Irregular remission of stamp duty:

Irregular remission of stamp duty in contravention of provision for execution of transfer deeds in favour of persons other than blood relations resulted in loss of revenue of Rs 66.61 lakh to the State exchequer.

As per Government order of 16 June 2014, the Government may remit the stamp duty chargeable on the instrument if it pertains to transfer of immovable property within the family by an owner during his lifetime to any of the blood relations namely parents, children, grand children, brother (s), sister (s) and between spouse.

Scrutiny of records of the registered documents of transfer deeds in 14 SRs/JSRs¹⁹ for the year 2015-16 revealed that 51 instruments of transfer deeds were executed in favour of persons other than those allowed in the above orders of Government. This irregular remission of stamp duty resulted in loss of revenue to the extent of Rs. 66.61 lakh.

On this being pointed out, all the SRs stated in April 2017 that the cases had been sent to Collector under Section 47-A of the Indian Stamp Act for decision.

The matter was reported to the Revenue and Disaster Management Department between January 2016 and January 2017 and to the Government in April 2017; their replies were awaited (October 2017)

The department in its written reply stated as under:

The position of this para is as under:-

		No. of cases	Amount (in lakh)
1	Amount Recovered by the department.	8	7.16
2	Amount dropped by Collectors	6	5.84
3	Pending in courts of Collectors u/s 47-A for decision	29	43.12
4	Recovery is pending u/s 48 of the said Act	8	10.49
	Total	51	66.61

The Committee has desired that (i) responsibility of the erring officers/officials be fixed and (ii) matter be decided in a time bound manner with speaking orders and special sitting be arranged to conclude these pending cases.

[33] 4.10 Short levy of stamp duty due to application of nonprime rates on land containing prime khasra.

Registering Authorities incorrectly assessed prime khasra land at normal rates fixed for agricultural land resulting in short levy of stamp duty of Rs. 54.31 lakh.

As per Haryana Government instruction issued in November 2000, the Evaluation Committee has to fix separate rates for prime land i.e. land situated on National Highways, State Highways and developed Colonies/Wards/ Sectors and record the khasra numbers in the Collector's rate list to avoid evasion of stamp duty. Further, Section 27 of the IS Act as applicable to the State of Haryana, provides that consideration and all other facts and circumstances affecting the chargeability of any instrument with duty or the amount of duty chargeable, should be fully or truly set forth therein.

Scrutiny of records of 13 SRs/JSRs²⁰ revealed that 41 conveyance deeds were registered for sale at normal khasra rates fixed for agricultural land during the period between April 2013 and March 2016. However, the khasras transacted in these deeds matched with the prime khasras having higher land rates. As such, the value of land was liable to be assessed on the rates fixed by the Collector for prime land for Rs. 26.53 crore on which stamp duty of Rs. 1.27 crore was leviable instead of at the assessed rates fixed for agricultural land for Rs.16.34 crore on which stamp duty of Rs. 72.77 lakh was levied. This resulted in short levy of stamp duty of Rs. 54.31 lakh.

On this being pointed out, SR Salavas stated in July 2017 that an amount of Rs.8,359 had been recovered and 11 SRs²¹ stated (between April and July 2017) that the cases had been sent to Collector under Section 47-A of the Indian Stamp Act for decision. Reply in respect of SR Narwana has not been received (October 2017).

The matter was reported to the Revenue and Disaster Management Department between January and November 2016 and to the Government in March 2017; their replies were awaited (October 2017)

The department in its written reply stated as under:

The position of this para is as under:-

		No. of cases	Amount (in lakh)
1	Amount Recovered by the department.	8	4.52
2	Amount dropped by Collectors	5	7.21
3	Pending in courts of Collectors u/s 47-A for decision	15	26.90
4	Recovery is pending u/s 48 of the said Act	13	15.68
	Total	41	54.31

The Committee has observed that in the cases pending under Section 47-A, huge amount is involved and desired that these cases be concluded in a time bound manner by setting up of special courts and before deciding these cases with the speaking orders, NOC be obtained as per the provision of the regulations under intimation of the Committee.

TRANSPORT DEPARTMENT

[34] 5.2 Results of Audit:

During 2016-17, test check of the records of 91 out of 220 units revealed irregularities relating to token tax, permit fee, fitness/renewal fee, taxes on goods and passengers and penalty involving Rs.7.76 crore in 33,030 cases which fall under the following categories as depicted below:

Table 5.1: Results of audit

Sr. No.	Categories	Number of cases	Amount (Rs. in crore)
1.	Non/short recovery of Permit fee	1,227	1.95
2.	Non recovery of fitness/renewal fee on account of renewal of registration certificates	25,125	0.49
3.	Non recovery of fine from overloaded vehicles	130	0.26
4.	Non/short recovery of		
	token tax from private vehicles	4,702	2.09
	passengers tax	588	1.13
	goods tax	969	1.03
5.	Miscellaneous irregularities	289	0.81
Total		33,030	7.76

During the year, the Department accepted under-assessment and other deficiencies of Rs. 92.35 lakh in 1,281 cases out of which 1,242 cases involving Rs. 90.67 lakh were pointed out during the year and rest in earlier years. The Department recovered Rs. 4.60 lakh in 87 cases out of which Rs. 2.92 lakh in 48 cases relates to the year 2016-17 and rest to earlier years. Significant cases involving Rs. 1.27 crore are discussed in the following paragraphs.

The department in its written reply stated as under:

In this regard, it is submitted that this para contains collative information including other Revenue Departments also. This is the crux of observations mentioned in subsequent paras. Compliance/justification of observation of subsequent paras suomoto results into compliance of this observation.

This Department has been submitted the detailed reply of the subsequent paragraphs.

The Committee has desired that a copy of the assessment order of the Excise and Taxation Department till 20.05.2022 be furnished to the Committee. Besides, recovery process be initiated vigorously under intimation of the Committee.

[35] 5.3 Non/short realization of Goods Tax:

Vehicle owners of 619 public or private carriers used for carrying goods had not deposited or short deposited Goods tax during the years 2014-15 to 2015-16 resulting in non/short realisation of goods tax of 47.25 lakh. In addition, interest of 27.88 lakh was also leviable

Goods tax is leviable in lump sum on public or private carriers plying in or passing through the State at rates¹ prescribed on the basis of loading capacity as per the Motor Vehicles Act with effect from 25 March 2011. Tax is payable in equal quarterly instalments within 30 days of the commencement of quarter to which the payment relates. Rule 22 of the PPGT Rules, 1952 provides that if any sum is payable by an owner under the Act or these rules, the assessing authority shall serve a demand notice and fix a date not less than 15 days from the date of service by which the owner shall furnish the receipted challan in proof of such payment. Further, as per Section 14 (B) of the PPGT Act, where any tax or penalty is not paid within the prescribed time, the owner of the vehicle shall be liable to pay interest at the rate of two *per cent* per month on the unpaid amount of tax.

Scrutiny of records of 11 DETC (PGT)² revealed that vehicle owners of 619 public or private carriers used for carrying goods had not deposited Goods tax of Rs.47.25 lakh for different periods between April 2014 and March 2016. No demand notices had been issued by the department nor was there any system for monitoring the recovery of dues. This resulted in non/short realisation of Goods tax of Rs.47.25 lakh. In addition, interest of Rs. 27.88 lakh was also leviable as per the PPGT Act.

On this being pointed out, six DETCs (PGT)³ stated in April and May 2017 that Goods tax of Rs.2.77 lakh including interest had been recovered and notices had been issued to the remaining vehicle owners to recover the outstanding amount of Rs. 39.41 lakh. Further progress report on recovery and reply from the remaining five DETCs (PGT) has not been received (October 2017).

The matter was reported to the Transport Department between April and December 2016 and to the Government in May 2017; their replies were awaited (October 2017)

The department in its written reply stated as under:-

In this regard, it is submitted that para no. 5.3 titled "Non/Short realization of Goods Tax" pertained to Excise & Taxation Department. The goods tax work has been transferred from the Excise & Taxation Department to Transport Department on 01.04.2017 as per notification No. 54-2017/ dated 28.03.2017.

It is further submitted that the period of record audited by the PAG pertain to April 2014 to March 2016 before transferring the PGT work to Transport Department. The relevant record of this para has been also kept with the Excise & Taxation Department.

As per section 27(3) of the Haryana Motor Vehicle Taxation Act, 2016 is reproduced as under:-

"Notwithstanding such repeal, all the assessment cases under the Punjab Passengers and Goods Taxation Act, 1952 (Punjab Act 16 of 1952) pending with the Excise and Taxation Department before the commencement of this Act, shall be disposed off by the said department and any proceedings, such as appeal/revision, arising out of such disposal shall also be disposed off by the said

department and for all the aforesaid purpose, the provisions of the Punjab Passengers and Goods Taxation Act, 1952 and the rules framed there under, shall be applicable, as if the said Act/rules had not been repealed and this Act has not come into force”.

This Act shall come into force w.e.f the 1st April, 2017.

Further, this department also requested to the Principal Accountant General (Audit), Haryana, Public Account Committee, Haryana Vidan Sabha, Finance Department (B&C Branch) and Excise & Taxation Commissioner, Haryana vide memo No. SAO(Audit)/SO-III/2018/27239 dated 03.05.2018 and 37150-154/SAO(Audit)/SO-II/2021 dated 17.08.2021 regarding that Principle Establish by Law also makes it clear that any audit para pertaining to assessment, short recovery, arrears etc. prior to implementation of HMVT, Act 2016 have to be answered by the Excise & Taxation Department, Haryana as the powers to levy and collect Passengers & Goods Tax are vested in Excise & Taxation Department upto 31.03.2016

Keeping in view of the above, this para may be included in the report of Excise & Taxation Department, Haryana.

The Committee has desired that a copy of the assessment order of the Excise and Taxation Department till 20.05.2022 be furnished to the Committee. Besides, recovery process be initiated vigorously under intimation of the Committee.

[36] 5.4 Non/short recovery of token tax:

Vehicle owners of 742 goods carriages either had not deposited or short deposited token tax during the year 2015-16 resulting in non/short realisation of token tax of Rs.17.16 lakh. In addition, penalty of Rs.34.32 lakh was also leviable

Under Section 3 (1) of the PMVT Act, as applicable to the State of Haryana, tax shall be leviable on every motor-vehicle in equal instalments for quarterly periods commencing on the first day of beginning of each quarter. Any broken period in such quarterly period shall, for the purpose of levying the tax, be considered as a full period. As per Haryana Government notification issued in January 2006, yearly token tax shall be leviable in advance on the basis of gross vehicle weight⁴ in equal quarterly or annual instalments. In case of omission to comply with the provisions, penalty at the rate of one *per cent* per day of the token tax due will be charged from the beginning of the next month of each quarter. However, the maximum amount of penalty will not exceed twice the amount of tax due.

Scrutiny of records of office of the five Secretary, Regional Transport Authority (RTA)⁵ revealed that vehicle owners of 742 goods carriages either had not deposited or short deposited token tax during the year 2015-16. No action had been taken by the department to recover the token tax. This resulted in non/short realisation of token tax amounting to Rs. 17.16 lakh. In addition, penalty of Rs. 34.32 lakh was also leviable as per Act.

On this being pointed out, all the RTAs stated (between April and August 2017) that an amount of Rs.8.49 lakh had been recovered and notices had been issued to recover the outstanding amount of Rs. 2.99 lakh from the concerned vehicle owners.

The matter was reported to the Transport Department between September 2016 and January 2017 and to the Government in May 2017; their replies were awaited (October 2017).

The department in its written reply stated as under:-

In this regard it is submitted that Rs. 36.97 lacs has been recovered out of Rs.51.48 lacs. The notices have been issued to the defaulter operators. Apart from this, all these vehicles have been blocked online in VAHAN version-4 software and also take the action against defaulters under land revenue Act to recover the outstanding dues from the concerned vehicle owners. The status of recovery/outstanding amount is as under:-

(Amount in Rs.)

Authority	Outstanding	Recovered	Not recoverable	Balance
Ambala	681000	279720	--	401280
Faridabad	3047100	2278000	--	769100
Kurukshetra	419100	138634	56740	223726
Rohtak	835125	835125	--	0
Sirsa	165300	165300	--	0
Total	5147625	3696779	56740	1394106

It is pertinent to mention here that meeting are also being organised from time to time and last meeting held through Video Conferencing on 31.03.2022 under the Chairmanship of Worthy Principal Secretary to Government of Haryana, Transport Department with concerned D.T.O. for compliance of Audit para's.

Moreover, a special recovery cell at Headquarter has been constituted for sensitizing vehicle owners for depositing outstanding tax/fee and telephonically vehicle owners have been contacted and insisted for paying tax balance.

Further, 7 Special Recovery Teams in charge of Assistant Secretaries have also been constituted for effective realisation of outstanding dues from concerned vehicle owners vide order No.7339 dated 28.02.2022.

Keeping in view of the efforts made by the department, this para may please be dropped.

The Committee has desired that sincere and pragmatic efforts be made to effect the outstanding amount under intimation of the Committee.

MINES AND GEOLOGY DEPARTMENT

[37] 6.2 Result of Audit

In 2016-17, test check of the records of 50 out of 178 units revealed non/short recovery of tax receipts and interest relating to Mines and Geology (32 units), Power Department (Taxes and duties on electricity) (04 units), Land Revenue (119 units) and Excise and Taxation Department (Entertainment Duty) (23 units) involving Rs. 259.38 crore in 528 cases which are depicted in **Table 6.1 below**:

Table 6.1- Results of audit

Sr. No.	Categories	Number of cases	Amount (Rs. in crore)
1.	Non recovery of contract money and interest	17	173.80
2.	Non/short recovery of royalty and interest	149	0.61
3.	Non/short recovery of stamp duty on lease deeds of mining contracts	12	49.61
4.	Non/short recovery of Restoration and Rehabilitation fund	05	11.99
5.	Non forfeiture of security	02	23.02
6.	Non/short recovery of copying and mutation fee	323	0.34
7.	Miscellaneous irregularities	20	0.01
	Total	528	259.38

During the year, the Department accepted under-assessment and other deficiencies amounting to Rs. 76.76 crore in 111 cases out of which Rs. 76.75 crore involved in 108 cases were pointed out during the year and the rest in earlier years. The Department recovered Rs. 40.09 lakh in 17 cases out of which Rs. 39.54 lakh involved in 14 cases relates to the year 2016-17 and the rest to earlier years.

Significant cases involving Rs. 36.27 crore are discussed in the following paragraphs.

The department in its written reply stated as under:-

Para 6.2 contains general details of the inspections conducted by Principal Accountant General (Audit) Haryana in the year 2016-17. In 32 units relating to Mines and Geology Department, 185 cases have been summarised in para 6.2.

Out of the above, 168 paras of 27 units have been settled by PAG office during subsequent audits. Now, only 17 paras of 5 units are outstanding. These paras could not be got settled during subsequent audit, as part of these paras got converted in CAG Paras and are being perused by the PAC.

To illustrate the same, it is submitted that 2 paras of the office of MO, Faridabad, pertain to M/s SRS Natural Resources Limited Faridabad which are appearing in Para 6.3 of this Report also. The Department is taking up the matter with the PAG office to remove the paras from the Inspection reports as are being perused separately by the PAC .

The department is making concerted efforts to get these cases settled. It is requested that Para 6.2 may please be settled.

The Committee has desired that fresh/updated reply be submitted to the Committee for its consideration and recovery be expediated under intimation of the Committee.

[38] 6.3 Non recovery of contract money and interest:

Failure on the part of the Department to take timely action resulted in non-realisation of contract money of 35.90 crore including interest of 10.37 crore.

Mining contracts in the State of Haryana are being granted by the office of the Director Mines and Geology Department, Haryana Chandigarh under open auction policy and implemented through its concerned Mining Officer (MO)/Assistant Mining Engineer (AME). As per terms and conditions of the model agreement prescribed by the Mines and Geology Department, the period of contract shall commence with effect from the date of grant of environmental clearance (EC) by competent authority or on expiry of period of 12 months from the date of acceptance of highest bid/issuance of "Letter of Intent (LOI)", whichever is earlier. The contractor shall pay the instalments of contract money during the subsistence of the contract in advance to the Government. Further, the agreement provides that in case of default in payment of instalment of contract money on the due date(s), interest would be chargeable at the rate of 15 *per cent* and 18 *per cent* per annum on the amount of default for delay upto 30 days and 60 days respectively. Delay beyond 60 days, may amount to a 'breach', inviting action for termination of contract and the amount would be recoverable along with interest at the rate of 21 *per cent* per annum for the entire period of default.

Scrutiny of the records of the office of the AME, Faridabad in January 2017 for the years 2014-15 and 2015-16 revealed that an auction was held in December 2013 for grant of mining rights of quarries for mining of sand for a period of eight years. Subsequently, the highest offer of annual contract money of Rs. 29.50 crore was accepted on 27 December 2013. The LOI was issued on 4 January 2014. As per condition of the contract, the contract money was to be paid from January 2015. However, the contractor made part payment of security of Rs. 7.37 lakh and monthly instalments of Rs. 11.26 crore from September 2015 to January 2016. The contractor had not paid the monthly instalments of contract money of Rs. 25.53 crore for the period from January to August 2015 and February to March 2016. As per the condition of the contract, the contract money was due with effect from January 2015 whereas department issued first notice only in December 2015 and thereafter several notices till April 2017, for recovery of dues.

Further the Department suspended the mining operations of contractor on 02 March 2016 but this order was revoked on 08 April 2016, without the contractor having fulfilled the conditions for revocation. Even cheque given by contractor (as per undertaking given for revocation) towards payments of dues in May 2016 bounced. However, contract remained

in operation till May 2017 when it was finally cancelled by the Department. As such neither the amount was recovered nor the contract was terminated timely. Due to this, a huge amount of outstanding dues accumulated, which resulted in non recovery of contract money of Rs. 35.90 crore (including interest¹ of Rs. 10.37 crore).

The matter was reported to the Mines and Geology Department in January 2017, February 2017 and April 2017 and to the Government in June 2017; Department has replied (August 2017) that mining contract has now been cancelled (May 2017) and recovery process of due amount has been initiated as arrears of land Revenue (June 2017). Had the department initiated timely action as per provisions of the contract for recovery and/or termination such a huge amount would not have accumulated.

The department in its written reply stated as under:-

The recovery of outstanding amount is being pursued as arrears of land revenue and the recovery certificate has been issued to the Collector, Palwal by the Mining Officer, Faridabad vide memo no. 2089 dated on 13.12.2016. The Collector, Palwal is being pursued to finalize the recovery proceedings against M/s SRS Natural Resources Limited Faridabad on a priority basis vide letter No. 4826 dated 10.09.2019.

It is pertinent to point out here that the State Government has notified "One Time Settlement Scheme) vide orders dated 03-11-2021. In the light of the said OTS, some of the dues for the period when actual mining was not under taken by the contractor company for want of required approval (EC & CTO) they have been given offer to pay non-refundable fee for the said period. Accordingly, an offer letter has been issued to the former Concessionaire vide memo no KC/DMG/HY/Cont/Pwl-2/2013/2534 dated 13-04-2022 (copy enclosed) to give his consent to opt OTS as per which the amount of recovery may change. However, the consent of the contractor Company is awaited.

The Committee has desired that responsibility of the erring officials/officers be fixed to take strict action against them and sincere and pragmatic efforts be made to effect the outstanding amount under intimation of the Committee.

[39] 6.4 Non/short recovery of royalty and interest:

Royalty and interest amounting to Rs.37.22 lakh was not recovered from 67 brick kiln owners, who were issued permits between April 2014 and March 2017 in respect of four districts

Brick Kiln Owners (BKO) shall pay annual amount of royalty at the prescribed rate in advance by 1st April of every year. In case payment is made after seven days but up to 30 days of the due date, after 30 days but within 60 days of the due date and beyond 60 days of the due date, interest at the rate of 15, 18 and 21 *per cent* (for the entire period of default) per annum respectively is chargeable for the period of default. A BKO's register is maintained at each mining office for levy and collection of royalty. The permits of such BKO's who do not pay royalty are required to be cancelled by the department by giving one month's notice and any sum due from the permit holders on account of royalty and interest thereon is recoverable as arrears of land revenue. The Assistant Mining Engineers (AMEs)/Mining Officers (MOs) are responsible for monitoring recovery of outstanding dues.

Scrutiny of records of four Mining Officers (MOs), revealed that 67 out of 1,003 BKO did not pay due amount of royalty between April, 2014 and March, 2017. Though, a period ranging between 24 to 36 months had elapsed upto March, 2017, yet royalty of Rs.25.49 lakh had higher been paid by the BKUs nor any action had been taken by the department to recover the same or to cancel the permits. Lack of action on the part of the department resulted of non-realisation of royalty of Rs. 25.49 lakh. In addition, interest of Rs. 11.73 lakh was also leviable as per Rules.

On this being pointed out all the MOs stated, (between November, 2016 amd April, 2017) that royalty and interest of Rs.1.38 lakh had been recovered and notice had been issued to the concerned BKOs to recover the outstanding amount of Rs.35.84 lakhs.

The matter was reported to the Mines & Geology Department between November, 2016 and April, 2017 and to Government in May, 2017, their replies were awaied (October, 2017).

The department in its written reply stated as under:-

- Out of total outstanding amount of Rs. 37.21 lakhs, an amount of Rs. 15 lakhs has already been recovered.
- Out of balance amount of Rs. 22.21 lakhs, an amount of Rs. 13.64 lakhs of 26 BKOs is not recoverable because Brick Kilns were lying closed as per reports received from the concerned DFSCs.
- Further in few cases, the date of amount of royalty paid by the BKO could not be reconciled during audit. As a result , the amount of interest of Rs. 1.40 lakhs was wrongly added in the Audit Report. After reconciliation, it has come to notice that the royalty had been deposited by the BKOs in time and interest of Rs 1.40 lakh is not recoverable.

Now, only an amount of Rs. 7.17 lakh from 11 BKOs remains to be recovered.

Since maximum of the amount stands recovered, it is requested that Para 6.4 may be settled.

The Committee has desired that sincere and pragmatic efforts be made to effect the recovery under intimation of the Committee.

APPENDIX

Statement showing the outstanding observations/recommendations of the Public Account Committee of the Haryana Vidhan Sabha on which the Government is yet to take final decisions :

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
Administration of Justice					
1	1	Administration of Justice	70	25	<i>Infructuous expenditure on empanelment of advocates</i>
Agriculture and Farmers Welfare					
2	1	Agriculture and Farmers Welfare	38	56	<i>Interest not charged on belated payments</i>
3	2	Agriculture and Farmers Welfare	44	108	<i>Non-recovery of purchases tax and interest</i>
4	3	Agriculture and Farmers Welfare	44	109	<i>Non-recovery of purchase tax and interest</i>
5	4	Agriculture and Farmers Welfare	48	4	<i>Arrears in revenue</i>
6	5	Agriculture and Farmers Welfare	50	141	<i>Arrears in revenue</i>
7	6	Agriculture and Farmers Welfare	50	142	<i>Results of Audit</i>
8	7	Agriculture and Farmers Welfare	50	143	<i>Non-recovery of purchase tax and interest</i>
9	8	Agriculture and Farmers Welfare	52	15	<i>Non-recovery of principal and interest from Sugar Mills</i>
10	9	Agriculture and Farmers Welfare	52	88	<i>Arrears in revenue</i>
11	10	Agriculture and Farmers Welfare	52	89	<i>Results of Audit</i>
12	11	Agriculture and Farmers Welfare	54	30	<i>General</i>
13	12	Agriculture and Farmers Welfare	54	91	<i>Arrears in revenue</i>
14	13	Agriculture and Farmers Welfare	54	92	<i>Results of Audit</i>
15	14	Agriculture and Farmers Welfare	54	93	<i>Non-recovery of purchase tax and interest</i>
16	15	Agriculture and Farmers Welfare	58	31	<i>Arrears in revenue</i>
17	16	Agriculture and Farmers Welfare	58	32	<i>Results of Audit</i>
18	17	Agriculture and Farmers Welfare	60	122	<i>Results of Audit</i>
19	18	Agriculture and Farmers Welfare	60	124	<i>Results of Audit</i>
20	19	Agriculture and Farmers Welfare	60	125	<i>Non/short recovery of purchase tax and interest</i>

21	20	Agriculture and Farmers Welfare	60	126	<i>Non-realization of lease money</i>
22	21	Agriculture and Farmers Welfare	60	127	<i>Results of Audit</i>
23	22	Agriculture and Farmers Welfare	62	44	<i>Arrears in revenue</i>
24	23	Agriculture and Farmers Welfare	62	45	<i>Results of Audit</i>
25	24	Agriculture and Farmers Welfare	62	47	<i>Non/short recovery of purchase tax and interest</i>
26	25	Agriculture and Farmers Welfare	63	26	<i>Arrears in revenue</i>
27	26	Agriculture and Farmers Welfare	63	27	<i>Results of Audit</i>
28	27	Agriculture and Farmers Welfare	63	28	<i>Non recovery of purchase tax and interest</i>
29	28	Agriculture and Farmers Welfare	64	12	<i>Arrears of revenue</i>
30	29	Agriculture and Farmers Welfare	64	13	<i>Results of Audit</i>
31	30	Agriculture and Farmers Welfare	64	14	<i>Results of Audit</i>
32	31	Agriculture and Farmers Welfare	64	15	<i>Non/short recovery of purchase tax and interest</i>
33	32	Agriculture and Farmers Welfare	65	19	<i>Inadmissible payment of special pay</i>
34	33	Agriculture and Farmers Welfare	65	59	<i>Arrear of revenue</i>
35	34	Agriculture and Farmers Welfare	65	60	<i>Results of Audit</i>
36	35	Agriculture and Farmers Welfare	65	61	<i>Non/short recovery of purchase tax and interest</i>
37	36	Agriculture and Farmers Welfare	67	81	<i>Non recovery of purchase tax and interest</i>
38	37	Agriculture and Farmers Welfare	68	4	<i>Non-preparation of Balance Sheet</i>
39	38	Agriculture and Farmers Welfare	68	6	<i>Non-recovery of miscellaneous advances</i>
40	39	Agriculture and Farmers Welfare	68	9	<i>Execution of works</i>
41	40	Agriculture and Farmers Welfare	68	83	<i>Arrears of revenue</i>
42	41	Agriculture and Farmers Welfare	68	84	<i>Results of Audit</i>
43	42	Agriculture and Farmers Welfare	68	133	<i>Analysis of arrears of revenue</i>
44	43	Agriculture and Farmers Welfare	68	134	<i>Results of Audit</i>
45	44	Agriculture and Farmers Welfare	68	136	<i>Non-recovery of interest on purchase tax</i>
46	45	Agriculture and Farmers Welfare	70	86	<i>Analysis of arrears of revenue</i>

47	46	Agriculture and Farmers Welfare	71	3	<i>Financial Management</i>
48	47	Agriculture and Farmers Welfare	71	4	<i>Cash Management</i>
49	48	Agriculture and Farmers Welfare	71	5	<i>Water and Sewerage Charges</i>
50	49	Agriculture and Farmers Welfare	71	6	<i>Infrastructural Facilities in Mandis</i>
51	50	Agriculture and Farmers Welfare	71	8	<i>Encroachment of mandi land</i>
52	51	Agriculture and Farmers Welfare	72	41	<i>Unfruitful Expenditure on incomplete cold storage work</i>
53	52	Agriculture and Farmers Welfare	79	1	<i>Delay/non-recovery of interest, godown rent, water and sewerage charges and cost of shops/booth plots</i>
54	53	Agriculture and Farmers Welfare	79	9	<i>Non-recovery of material issued to contractor</i>
55	54	Agriculture and Farmers Welfare	81	1	<i>Non-utilisation of grants being unclassified</i>
56	55	Agriculture and Farmers Welfare	81	2	<i>Outstanding temporary advances</i>
57	56	Agriculture and Farmers Welfare	81	3	<i>Non-maintenance/non-functioning of libraries</i>
58	57	Agriculture and Farmers Welfare	81	4	<i>Research projects</i>
59	58	Agriculture and Farmers Welfare	81	5	<i>Non-utilisation of cultivable land</i>
60	59	Agriculture and Farmers Welfare	81	6	<i>Slow implementation of Soil Health Cards Scheme and use of urea in excess of norms</i>
61	60	Agriculture and Farmers Welfare	81	7	<i>Non-renewal of licences by fertilizer dealers</i>
62	61	Agriculture and Farmers Welfare	81	8	<i>Shortfall in collection of fertilizer samples</i>
63	62	Agriculture and Farmers Welfare	81	9	<i>Under utilisation of Fertilisers Quality Control Laboratories.</i>
64	63	Agriculture and Farmers Welfare	81	10	<i>Status of samples found sub-standard and action taken</i>
65	64	Agriculture and Farmers Welfare	81	11	<i>Shortfall in conduction inspections</i>
66	65	Agriculture and Farmers Welfare	81	12	<i>Functioning of soil testing laboratories</i>
67	66	Agriculture and Farmers Welfare	81	13	<i>Working of Ground Water Cell</i>
<i>Animal Husbandry and Dairying</i>					
68	1	Animal Husbandry and Dairying	60	16	<i>Non recovery of cost of land</i>
69	2	Animal Husbandry and Dairying	72	49	<i>Receipt of funds from other sources</i>
70	3	Animal Husbandry and Dairying	72	50	<i>Failure in recovering milk cess</i>
71	4	Animal Husbandry and Dairying	72	51	<i>Livestock insurance</i>

72	5	Animal Husbandry and Dairying	72	52	<i>Outsourcing of Artificial Insemination Services</i>
73	6	Animal Husbandry and Dairying	72	53	<i>Poultry Disease Investigation and Feed Analytical Laboratory</i>
74	7	Animal Husbandry and Dairying	72	54	<i>Hi-Tech Dairy Shed Scheme</i>
75	8	Animal Husbandry and Dairying	72	55	<i>Quality control of feed, milk and milk products</i>
76	9	Animal Husbandry and Dairying	72	56	<i>Avoidable payment of departmental charges</i>
77	10	Animal Husbandry and Dairying	72	57	<i>Construction of veterinary polyclinics</i>
78	11	Animal Husbandry and Dairying	72	58	<i>Construction of Pet Clinic at Panchkula</i>
79	12	Animal Husbandry and Dairying	72	59	<i>Lack of monitoring of execution of works</i>
80	13	Animal Husbandry and Dairying	72	60	<i>Internal Audit System</i>
81	14	Animal Husbandry and Dairying	77	32	<i>Veterinary infrastructure and utilization</i>
82	15	Animal Husbandry and Dairying	82	23	<i>Suspected embezzlement</i>
Archaeology and Museums					
83	1	Archaeology and Museums	77	34	<i>Delay in construction of museum and office building and non achievement of the objective of the department</i>
Architecture					
84	1	Architecture	60	14	<i>Fraudulent drawls and embezzlement of Government money by a Cashier</i>
Art & Culture					
85	1	Art & Culture	80	49	<i>Delay in furnishing utilization certificates</i>
Civil Aviation					
86	1	Civil Aviation	75	51	<i>Recoverable parking and maintenance charges</i>
87	2	Civil Aviation	81	52	<i>Delay in furnishing utilization certificates:</i>
88	3	Civil Aviation	82	60	<i>Delay in furnishing utilisation certificates (S.F.)</i>
Civil Secretariat					
89	1	Civil Secretariat	75	53	<i>Irregular expenditure</i>
90	2	Civil Secretariat	75	54	<i>Allotment of space to banks without execution of agreement</i>
91	3	General Administration	74	49	<i>Withdrawal of posts from the purview of Haryana Public Service Commission</i>
Commissioner Hisar Division					
92	1	Commissioner Hisar Division	72	19	<i>National Programme for Control of Blindness</i>
93	2	Commissioner Hisar Division	72	20	<i>Accredited Social Health Activists</i>

94	3	Commissioner Hisar Division	72	21	Quality of education
95	4	Commissioner Hisar Division	72	22	Water supply
96	5	Commissioner Hisar Division	72	23	Excess expenditure over estimates
97	6	Commissioner Hisar Division	72	24	Non-recovery of water and sewerage charges
98	7	Commissioner Hisar Division	72	25	Water quality
99	8	Commissioner Hisar Division	72	26	Silt clearance of canals and drains not done under Mahatma Gandhi National Rural Employment Guarantee Act
100	9	Commissioner Hisar Division	72	27	Non-payment of annuity under Rehabilitation and Resettlement policy
101	10	Commissioner Hisar Division	72	28	District Plan Scheme
102	11	Commissioner Hisar Division	72	29	Common irregularities in Panchayati Raj Institutions
103	12	Commissioner Hisar Division	72	30	Swarnjayanti Gram Swarojgar Yojna
104	13	Commissioner Hisar Division	72	31	Bogus ration cards in TPDS
105	14	Commissioner Hisar Division	72	32	Other irregularities
106	15	Commissioner Hisar Division	72	33	Crime trends
107	16	Commissioner Hisar Division	72	34	Weaponry
108	17	Commissioner Hisar Division	72	35	Inspection of police stations
Co-operation					
109	1	Co-operation	40	41	Embezzlement
110	2	Co-operation	56	37	Loss due to negligence and improper maintenance of cold storage plant
111	3	Co-operation	58	38	Results of Audit
112	4	Co-operation	58	71	Storage gain on account of moisture in wheat stocks below norms
113	5	Co-operation	58	137	Non charging of interest and penal interest
114	6	Co-operation	60	136	Results of Audit
115	7	Co-operation	60	137	Non-redemption of Government share capital
116	8	Co-operation	62	49	Non-redemption of Government share capital
117	9	Co-operation	63	30	Audit in arrears
118	10	Co-operation	63	33	Short levy of audit fee due to incorrect computation of profit
119	11	Co-operation	63	34	Non deposit of Government share capital
120	12	Co-operation	63	35	Non redemption of Government share

					<i>capital due to late fixation of terms and conditions</i>
121	13	Co-operation	63	36	<i>Non redemption of Government share capital as per terms and conditions</i>
122	14	Co-operation	64	67	<i>Non redemption of Government share capital</i>
123	15	Co-operation	65	62	<i>Results of Audit</i>
124	16	Co-operation	65	63	<i>Non-deposit of dividend on State share capital</i>
125	17	Co-operation	65	64	<i>Non realization of dividend on share capital of State Government</i>
126	18	Co-operation	67	39	<i>Regulatory issues and others/ injudicious payment on account of training and managerial subsidies to self help groups</i>
127	19	Co-operation	68	100	<i>Results of Audit</i>
128	20	Co-operation	68	137	<i>Results of Audit</i>
129	21	Co-operation	70	84	<i>Result of audit</i>
130	22	Co-operation	75	40	<i>Retention of funds outside the Government Account</i>
131	23	Co-operation	75	41	<i>Excess release of subsidy and irregular utilisation of unspent amount</i>
132	24	Co-operation	75	42	<i>Non-recovery of audit fee</i>
133	25	Co-operation	75	43	<i>Negligible return from share capital in Co-operative Societies and outstanding loan</i>
134	26	Co-operation	75	44	<i>Rehabilitation of Co-operative Sugar Mills</i>
135	27	Co-operation	75	45	<i>Non recovery of minimum return on share capital</i>
136	28	Co-operation	75	46	<i>Redemption of share capital of co-operative societies</i>
137	29	Co-operation	75	47	<i>Loan to Co-Operative Sugar Mills</i>
138	30	Co-operation	75	48	<i>Non-recovery of share capital and dividend under Long Term Operation Scheme</i>
139	31	Co-operation	75	49	<i>Transfer of CCM Building to HSAMB</i>
140	32	Co-operation	83	21	<i>Delay in submission of Utilisation Certificates</i>
Development and Panchayats					
141	1	Development and Panchayats	34	8	<i>Irregular and wasteful expenditure on books</i>
142	2	Development and Panchayats	73	62	<i>Irregular release/non-utilization of grants</i>
143	3	Development and Panchayats	75	57	<i>Financial management in GPs</i>
144	4	Development and Panchayats	80	35	<i>Financial Management – Delay in release of funds</i>
145	5	Development and Panchayats	80	39	<i>Delay in furnishing utilization certificates</i>
146	6	Development and Panchayats	81	55	<i>Misappropriations, losses, defalcations, etc:</i>

147	7	Development and Panchayats	82	61	<i>Delay in furnishing utilisation certificates (S.F.)</i>
148	8	Development and Panchayats	82	62	<i>Misappropriations, losses, defalcations, etc. (S.F.)</i>
149	9	Development and Panchayats	83	27	<i>Misappropriations, losses, defalcations, etc. (S.F.)</i>
District Gurgaon					
150	1	District Gurgaon	73	89	<i>Perspective and annual Plan</i>
151	2	District Gurgaon	73	90	<i>Gaps in fund flow and expenditure incurred</i>
152	3	District Gurgaon	73	91	<i>Physical verification of selected schools</i>
153	4	District Gurgaon	73	92	<i>Girls' Education and Scheduled Caste/Scheduled Tribe Children</i>
154	5	District Gurgaon	73	93	<i>Allotment of civil works without requirement</i>
155	6	District Gurgaon	73	94	<i>Delay in completion of Civil works</i>
156	7	District Gurgaon	73	95	<i>Village Education Committee/School Management Committee Training</i>
157	8	District Gurgaon	73	96	<i>Internal control</i>
158	9	District Gurgaon	73	97	<i>Water quality</i>
159	10	District Gurgaon	73	98	<i>Non-handling over of tubewell based water supply scheme to Panchayats</i>
160	11	District Gurgaon	73	99	<i>Non-recovery of water and sewerage charges</i>
161	12	District Gurgaon	73	100	<i>Construction of haats</i>
162	13	District Gurgaon	73	101	<i>Incorrect ing of expenditure</i>
163	14	District Gurgaon	73	102	<i>Non-completion of dwelling units</i>
164	15	District Gurgaon	73	103	<i>Benefit given in contravention of the guidelines</i>
165	16	District Gurgaon	73	104	<i>Allotment of houses</i>
166	17	District Gurgaon	73	105	<i>Common irregularities noticed in Panchayati Raj Institutions</i>
167	18	District Gurgaon	73	106	<i>Physical verification</i>
168	19	District Gurgaon	73	107	<i>Excess expenditure over estimate</i>
169	20	District Gurgaon	73	108	<i>Non-revision of list of BPL/AAY beneficiaries</i>
170	21	District Gurgaon	73	109	<i>Fair price shops</i>
171	22	District Gurgaon	73	110	<i>Challans for violation of traffic rules</i>
Education					
172	1	Education	48	29	<i>Purchases without assessment of requirement</i>
173	2	Education	56	4	<i>Nutritional support to Primary Education</i>
174	3	Education	58	56	<i>Management cost in excess of norms</i>
175	4	Education	58	57	<i>Programme management.</i>
176	5	Education	58	58	<i>Civil Works</i>

177	6	Education	58	60	<i>Training</i>
178	7	Education	62	67	<i>CBI inquiry</i>
179	8	Education	70	20	<i>Suspected embezzlement</i>
180	9	Education	70	22	<i>Los due to non-availing of full Central assistance</i>
181	10	Education	71	27	<i>Parking of funds outside Government Accounts</i>
182	11	Education	74	4	<i>Information and Communication Technology</i>
183	12	Education	74	5	<i>Opening of Government Model Schools</i>
184	13	Education	74	6	<i>Scheme for establishment of Government Model Sanskriti Schools</i>
185	14	Elementary Education	77	14	<i>Unspent balances with DEEOs not ed to GOI</i>
186	15	Elementary Education	77	15	<i>Non-maintenance of cash book and ledger</i>
187	16	Elementary Education	77	17	<i>MDM not provided to the students of Government Aided Schools</i>
188	17	School Education (HSSPP)	81	26	<i>Non-recovery of funds from defaulters</i>
189	18	School Education (HSSPP)	81	27	<i>Suspected embezzlement of funds</i>
190	19	School Education (HSSPP)	81	28	<i>Non-functional girls hostels:</i>
191	20	School Education (HSSPP)	81	29	<i>Poor/unsatisfactory functioning of ICT laboratories:</i>
192	21	School Education (HSSPP)	81	30	<i>Misappropriations, losses, defalcations, etc:</i>
193	22	School Education (HSSPP)	82	26	<i>Double disbursement of scholarships</i>
194	23	School Education (HSSPP)	82	27	<i>Misappropriations, losses, defalcations, etc. (S.F.)</i>
195	24	School education	83	14	<i>Delay in submission of Utilisation Certificates</i>
196	25	School education	83	15	<i>Misappropriations, losses, thefts, etc</i>
Environment & Climate Change					
197	1	Environment	58	83	<i>Implementation of environmental Acts and Rules relating to Water Pollution</i>
198	2	Environment	58	84	<i>Status of water pollution</i>
199	3	Environment	58	85	<i>Treatment of Industrial effluent</i>
200	4	Environment	58	88	<i>Environment training, education and awareness</i>
201	5	Environment	60	67	<i>Status of industrial pollution</i>
202	6	Environment	60	69	<i>Rice shelling units/solvent extraction plants</i>
203	7	Environment	60	72	<i>Waste Management</i>
204	8	Environment	68	24	<i>Assessment of waste and risks associated with it</i>
205	9	Environment	74	45	<i>Implementation of Bio Medical waste Management Rules in Haryana</i>

206	10	Environment	74	46	Loss of interest due to blockade of funds
207	11	Environment	74	47	Delay in furnishing utilization certificates
208	12	Environment	77	37	Avoidable payment of Income Tax
209	13	Environment	77	38	Delay in furnishing utilization certificates
210	14	Environment	79	22	Operations without Consent to Establish and Consent to Operate
211	15	Environment	79	23	Lack of verification of EC compliance
212	16	Environment	79	24	Non-compliance of conditions of pollution control
213	17	Environment	79	25	Non-compliance of environment impact monitoring aspects
214	18	Environment	79	26	Environmental parameters for Air, Surface Water, Ground Water and Noise beyond permissible limits
215	19	Environment	79	27	Delay in furnishing utilization certificates
216	20	Environment	80	48	Delay in furnishing utilization certificates
217	21	Environment	81	51	Delay in furnishing utilization certificates:
218	22	Environment	83	24	Delay in submission of Utilisation Certificates
Excise and Taxation					
219	1	Excise and Taxation	22	54	Shortfall in duty.
220	2	Excise and Taxation	23	47	Uncollected Revenue
221	3	Excise and Taxation	23	55	Result of test audit in general
222	4	Excise and Taxation	23	57	Failure to initiate action to recover the licence fee
223	5	Excise and Taxation	23	59	Loss of duty on excess wastage in bottling operation
224	6	Excise and Taxation	25	54	Un-collected revenue
225	7	Excise and Taxation	25	67	Irregular allowance for wastage
226	8	Excise and Taxation	26	49	Uncollected revenue
227	9	Excise and Taxation	26	61	Duty not recovered on spirit loss in bottling operation in excess of norms
228	10	Excise and Taxation	28	44	Non-recovery of licence fee and interest
229	11	Excise and Taxation	29	50	Non-levy of penalty
230	12	Excise and Taxation	29	51	Non-levy of penalty
231	13	Excise and Taxation	29	53	Interest not charged
232	14	Excise and Taxation	32	61	Uncollected revenue
233	15	Excise and Taxation	34	63	Uncollected revenue
234	16	Excise and Taxation	34	66	Short-levy/non-levy of purchase tax
235	17	Excise and Taxation	34	69	Non-levy of penalty
236	18	Excise and Taxation	34	70	Non-filling the quarterly returns

237	19	Excise and Taxation	36	54	<i>Uncollected Revenue (State Excise)</i>
238	20	Excise and Taxation	36	58	<i>Results of Audit (Sales Tax)</i>
239	21	Excise and Taxation	38	71	<i>Uncollected revenue</i>
240	22	Excise and Taxation	38	79	<i>Suppression of purchases</i>
241	23	Excise and Taxation	38	81	<i>Irregular stay of tax and interest</i>
242	24	Excise and Taxation	38	87	<i>Recovery at the instance of Audit</i>
243	25	Excise and Taxation	40	51	<i>Uncollected Revenue (Sales Tax)</i>
244	26	Excise and Taxation	40	52	<i>Uncollected Revenue (State Excise)</i>
245	27	Excise and Taxation	40	55	<i>Delay in re-assessment of remand cases</i>
246	28	Excise and Taxation	40	57	<i>Appeals entertained without deposit of tax</i>
247	29	Excise and Taxation	40	60	<i>Loss of revenue due to delays in assessment and demand of tax</i>
248	30	Excise and Taxation	40	66	<i>Incorrect deduction on account of sales to registered dealers</i>
249	31	Excise and Taxation	40	68	<i>Non-levy of penalty</i>
250	32	Excise and Taxation	40	69	<i>Interest not charged</i>
251	33	Excise and Taxation	40	74	<i>Non-recovery of duty on wastage in excess norms</i>
252	34	Excise and Taxation	42	108	<i>Uncollected Revenue</i>
253	35	Excise and Taxation	42	109	<i>Frauds and evasion of taxes</i>
254	36	Excise and Taxation	42	113	<i>Delay in taking up of appeal cases</i>
255	37	Excise and Taxation	42	115	<i>Stay of Sales Tax demands by the Appellate Authorities</i>
256	38	Excise and Taxation	42	116	<i>Recovery of Demands in arrears under Sales Tax</i>
257	39	Excise and Taxation	42	118	<i>Non-recovery of arrears due to delay in assessment</i>
258	40	Excise and Taxation	42	119	<i>Failure to verify the genuineness of dealers/sureties</i>
259	41	Excise and Taxation	42	120	<i>Irregular grant of exemption certificate</i>
260	42	Excise and Taxation	42	121	<i>Delay in initiating/non-pursuance of recovery proceedings</i>
261	43	Excise and Taxation	42	125	<i>Application of incorrect rate of tax</i>
262	44	Excise and Taxation	42	126	<i>Non/Short levy of interest</i>
263	45	Excise and Taxation	42	127	<i>Results of Audit</i>
264	46	Excise and Taxation	42	129	<i>Loss of revenue due to re-auction of vends</i>
265	47	Excise and Taxation	42	130	<i>Short recovery of composite fee</i>
266	48	Excise and Taxation	42	132	<i>Loss due to non-observance of prescribed procedure regarding auction of vends</i>
267	49	Excise and Taxation	42	136	<i>Uncollected Revenue</i>
268	50	Excise and Taxation	42	138	<i>Results of Audit</i>

269	51	Excise and Taxation	42	139	<i>Under assessment due to irregular grant of exemption to non- manufacturers</i>
270	52	Excise and Taxation	42	142	<i>Under assessment due to short levy of purchase tax and incorrect deduction</i>
271	53	Excise and Taxation	42	144	<i>Short levy of penalty</i>
272	54	Excise and Taxation	42	145	<i>Results of Audit</i>
273	55	Prohibition, Excise and Taxation	44	92	<i>Uncollected Revenue (Sales Tax)</i>
274	56	Prohibition, Excise and Taxation	44	95	<i>Non-registration of dealers liable to registration</i>
275	57	Prohibition, Excise and Taxation	44	96	<i>Grant of Certificates of registration without following proper procedure</i>
276	58	Prohibition, Excise and Taxation	44	97	<i>Non-observance of departmental instructions regarding cross verifications</i>
277	59	Prohibition, Excise and Taxation	44	98	<i>Non-observance of prescribed procedures for receipt and issue of declaration forms</i>
278	60	Prohibition, Excise and Taxation	44	99	<i>Non-observance of prescribed procedures for receipt and issue of declaration forms</i>
279	61	Prohibition, Excise and Taxation	44	100	<i>Irregular deduction allowed against stolen forms</i>
280	62	Prohibition, Excise and Taxation	44	101	<i>Incorrect deduction from turnover</i>
281	63	Prohibition, Excise and Taxation	44	102	<i>Incorrect levy of Concessional rate of Tax</i>
282	64	Prohibition, Excise and Taxation	44	103	<i>Other points of interest</i>
283	65	Prohibition, Excise and Taxation	44	106	<i>Results of Audit</i>
284	66	Prohibition, Excise and Taxation	44	107	<i>Interest not charged</i>
285	67	Prohibition, Excise and Taxation	46	41	<i>Arrears in revenue</i>
286	68	Prohibition, Excise and Taxation	46	42	<i>Results of Audit</i>
287	69	Commercial Taxes	46	43	<i>Arrears in revenue</i>
288	70	Commercial Taxes	46	46	<i>Outstanding inspection s and audit observations</i>
289	71	Commercial Taxes	46	47	<i>Results of Audit</i>
290	72	Commercial Taxes	46	48	<i>Sales Tax Check Barriers</i>
291	73	Commercial Taxes	46	50	<i>Short levy of Purchases Tax</i>
292	74	Commercial Taxes	46	51	<i>Non/Short levy of interest and penalty</i>
293	75	Commercial Taxes	46	52	<i>Results of Audit</i>
294	76	Excise and Taxation	48	33	<i>Arrears in revenue</i>
295	77	Excise and Taxation	48	37	<i>Results of Audit</i>
296	78	Excise and Taxation	48	43	<i>Irregular deduction allowed against invalid declaration forms</i>
297	79	Excise and Taxation	48	44	<i>Loss of revenue due to defray in finalization of assessment</i>

298	80	Excise and Taxation	48	45	<i>Non-levy of interest and penalty</i>
299	81	Excise and Taxation	50	116	<i>Arrears in revenue</i>
300	82	Excise and Taxation	50	118	<i>Under assessment due to inadmissible deduction from turnover</i>
301	83	Excise and Taxation	50	120	<i>Under assessment due to irregular deduction allowed against invalid declaration forms and non/short levy of purchase/sales tax</i>
302	84	Excise and Taxation	50	122	<i>Under assessment</i>
303	85	Excise and Taxation	50	124	<i>Under assessment due to application of incorrect rates of tax</i>
304	86	Excise and Taxation	50	125	<i>Non/short levy of purchase tax</i>
305	87	Excise and Taxation	50	126	<i>Results of Audit</i>
306	88	Excise and Taxation	50	127	<i>Internal control mechanism of receipts from distilleries and breweries</i>
307	89	Excise and Taxation	50	128	<i>Low yield of spirit</i>
308	90	Excise and Taxation	50	129	<i>Loss of spirit due to re-distillation</i>
309	91	Excise and Taxation	50	133	<i>Interest short charged</i>
310	92	Excise and Taxation	50	134	<i>Short realization of composite fee</i>
311	93	Excise and Taxation	52	94	<i>Arrears in revenue</i>
312	94	Excise and Taxation	52	95	<i>Arrears in assessment</i>
313	95	Excise and Taxation	52	96	<i>Frauds and evasions of taxes/duties</i>
314	96	Excise and Taxation	52	97	<i>Results of Audit</i>
315	97	Excise and Taxation	52	101	<i>Under assessment due to non-levy of tax on branch transfers/consignment sale</i>
316	98	Excise and Taxation	52	102	<i>Under assessment due to non-submission of declaration forms.</i>
317	99	Excise and Taxation	52	104	<i>Arrears in assessments</i>
318	100	Excise and Taxation	52	105	<i>Evasion of tax due to suppression of purchases</i>
319	101	Excise and Taxation	52	106	<i>Under assessment due to incorrect deduction allowed against invalid declaration forms</i>
320	102	Excise and Taxation	52	107	<i>Incorrect levy of concessional rate of tax</i>
321	103	Excise and Taxation	52	108	<i>Inadmissible deduction from turnover</i>
322	104	Excise and Taxation	52	109	<i>Non-levy of purchase tax.</i>
323	105	Excise and Taxation	52	112	<i>Non-levy of tax</i>
324	106	Excise and Taxation	52	114	<i>Under assessment due to excess rebate</i>
325	107	Excise and Taxation	52	115	<i>Non-levy of penalty</i>
326	108	Excise and Taxation	52	116	<i>Non-reconciliation of revenue deposits into treasury</i>
327	109	Excise and Taxation	52	117	<i>Results of Audit</i>

328	110	Excise and Taxation	52	118	<i>Short/non-recovery of passenger tax</i>
329	111	Excise and Taxation	54	64	<i>Arrears in revenue</i>
330	112	Excise and Taxation	54	65	<i>Arrears in assessment</i>
331	113	Excise and Taxation	54	67	<i>Results of Audit</i>
332	114	Excise and Taxation	54	68	<i>Disposal of appeal cases</i>
333	115	Excise and Taxation	54	69	<i>Delay in finalizing assessments</i>
334	116	Excise and Taxation	54	70	<i>Delay in finalization of remand cases</i>
335	117	Excise and Taxation	54	72	<i>Recovery certification cases</i>
336	118	Excise and Taxation	54	73	<i>Incorrect levy of concessional rate of tax</i>
337	119	Excise and Taxation	54	74	<i>Incorrect deduction allowed against invalid declaration forms</i>
338	120	Excise and Taxation	54	75	<i>Inadmissible deduction from turnover</i>
339	121	Excise and Taxation	54	76	<i>Short levy of tax on sales to Non-government bodies</i>
340	122	Excise and Taxation	54	77	<i>Excess refund due to incorrect exemption for payment of tax</i>
341	123	Excise and Taxation	54	78	<i>Under assessment due to excess rebate</i>
342	124	Excise and Taxation	54	79	<i>Results of Audit</i>
343	125	Excise and Taxation	54	80	<i>Incorrect levy of entertainments duty</i>
344	126	Prohibition, Excise and Taxation	56	20	<i>Fraudulent drawls and embezzlement of Government money</i>
345	127	Excise and Taxation	58	4	<i>Arrears in revenue</i>
346	128	Excise and Taxation	58	5	<i>Arrears in assessment</i>
347	129	Excise and Taxation	58	6	<i>Frauds and evasions of taxes/duties</i>
348	130	Excise and Taxation	58	8	<i>Results of Audit</i>
349	131	Excise and Taxation	58	9	<i>Cross verification by Audit</i>
350	132	Excise and Taxation	58	10	<i>Incorrect deduction from turnover</i>
351	133	Excise and Taxation	58	12	<i>Non-levy of purchase tax</i>
352	134	Excise and Taxation	58	13	<i>Non-recovery of tax</i>
353	135	Excise and Taxation	58	15	<i>Non/short levy of purchase tax</i>
354	136	Excise and Taxation	58	16	<i>Non-levy of tax</i>
355	137	Excise and Taxation	58	17	<i>Results of Audit</i>
356	138	Excise and Taxation	58	18	<i>Short realization of passenger tax</i>
357	139	Excise and Taxation	58	101	<i>Arrears in revenue</i>
358	140	Excise and Taxation	58	102	<i>Arrears in assessment</i>
359	141	Excise and Taxation	58	103	<i>Frauds and evasions of taxes/duties</i>
360	142	Excise and Taxation	58	105	<i>Results of Audit</i>
361	143	Excise and Taxation	58	106	<i>Evasion in sales tax</i>

362	144	Excise and Taxation	58	107	<i>Non compliance of departmental instructions regarding cross verification</i>
363	145	Excise and Taxation	58	108	<i>Under assessment of 'notional' sales tax liability computed on taxable turnover</i>
364	146	Excise and Taxation	58	109	<i>Non-levy of purchase tax</i>
365	147	Excise and Taxation	58	110	<i>Non-recovery of tax</i>
366	148	Excise and Taxation	58	111	<i>Non-levy of interest</i>
367	149	Excise and Taxation	58	112	<i>Under assessment due to excess rebate</i>
368	150	Excise and Taxation	58	113	<i>Results of Audit</i>
369	151	Excise and Taxation	58	114	<i>Short realization of passengers tax towards expenditure</i>
370	152	Excise and Taxation	58	115	<i>Non-recovery of licence fee</i>
371	153	Excise and Taxation	60	95	<i>Arrears in revenue</i>
372	154	Excise and Taxation	60	99	<i>Outstanding inspection s and audit observations</i>
373	155	Excise and Taxation	60	101	<i>Results of Audit</i>
374	156	Excise and Taxation	60	102	<i>Recovery of sales tax in arrears</i>
375	157	Excise and Taxation	60	103	<i>Non-recovery due to delay in assessment</i>
376	158	Excise and Taxation	60	104	<i>Non-delay in raising of demands for the assessed dues</i>
377	159	Excise and Taxation	60	105	<i>Failure to initiate follow up action for recovery of arrears</i>
378	160	Excise and Taxation	60	106	<i>Disposal of recovery certificates</i>
379	161	Excise and Taxation	60	107	<i>Demands under stay</i>
380	162	Excise and Taxation	60	108	<i>Non-inclusion of interest in the demand sent to the liquidator</i>
381	163	Excise and Taxation	60	109	<i>Under assessment of notional sales tax liability</i>
382	164	Excise and Taxation	60	110	<i>Application of incorrect rate of tax</i>
383	165	Excise and Taxation	60	111	<i>Non-levy of purchase tax</i>
384	166	Excise and Taxation	60	112	<i>Non-recovery of tax</i>
385	167	Excise and Taxation	60	113	<i>Results of Audit</i>
386	168	Excise and Taxation	62	3	<i>Arrears in revenue</i>
387	169	Excise and Taxation	62	4	<i>Arrears in assessment</i>
388	170	Excise and Taxation	62	5	<i>Frauds and evasions of taxes/duties</i>
389	171	Excise and Taxation	62	6	<i>Results of Audit</i>
390	172	Excise and Taxation	62	7	<i>Assessment in arrear</i>
391	173	Excise and Taxation	62	8	<i>Irregularities in the grant of eligibility certificates</i>
392	174	Excise and Taxation	62	9	<i>Incorrect acceptance of applications</i>
393	175	Excise and Taxation	62	10	<i>Incorrect determination of zones</i>

394	176	Excise and Taxation	62	11	<i>Implementation of the Scheme by Sales Tax Department</i>
395	177	Excise and Taxation	62	12	<i>Excess availing of tax deferment</i>
396	178	Excise and Taxation	62	13	<i>Irregularities in assessment of exempted/deferred units</i>
397	179	Excise and Taxation	62	14	<i>Under-assessment due to application of concessional rate of tax</i>
398	180	Excise and Taxation	62	15	<i>Under-assessment tax due to irregular deduction</i>
399	181	Excise and Taxation	62	16	<i>Under assessment of notional sales tax liability</i>
400	182	Excise and Taxation	62	17	<i>Non-monitoring of exempted/deferred units</i>
401	183	Excise and Taxation	62	18	<i>Non-levy of purchase tax</i>
402	184	Excise and Taxation	62	19	<i>Non-levy of tax on lease rent</i>
403	185	Excise and Taxation	62	20	<i>Non-levy/under assessment of purchase tax due to application of incorrect rate of tax</i>
404	186	Excise and Taxation	62	21	<i>Irregular deduction allowed against invalid declaration forms</i>
405	187	Excise and Taxation	62	22	<i>Non-levy of interest and penalty</i>
406	188	Excise and Taxation	62	23	<i>Non-raising of demands for interest</i>
407	189	Excise and Taxation	62	24	<i>Non-realization of tax</i>
408	190	Excise and Taxation	62	25	<i>Results of Audit</i>
409	191	Excise and Taxation	62	26	<i>Receipts of excise duty from auction of venders</i>
410	192	Excise and Taxation	62	27	<i>Short recovery of licence fee and interest</i>
411	193	Excise and Taxation	62	28	<i>Loss of revenue due to re-auction of vends</i>
412	194	Excise and Taxation	62	29	<i>Non-recovery due to incorrect adjustment of security</i>
413	195	Excise and Taxation	62	33	<i>Results of Audit</i>
414	196	Excise and Taxation	62	34	<i>Non/short realization of passengers tax</i>
415	197	Excise and Taxation	63	3	<i>Arrears of revenue</i>
416	198	Excise and Taxation	63	4	<i>Evasion of tax</i>
417	199	Excise and Taxation	63	5	<i>Results of Audit</i>
418	200	Excise and Taxation	63	6	<i>Position of collection of revenue receipts and arrears</i>
419	201	Excise and Taxation	63	7	<i>Delay in finalizaion of remand cases</i>
420	202	Excise and Taxation	63	8	<i>Under assessment of tax due to incorrect deduction of subsequent sale under CST</i>
421	203	Excise and Taxation	63	9	<i>Under assessment of tax due to inadmissible deduction</i>
422	204	Excise and Taxation	63	10	<i>Non levy of purchase tax</i>
423	205	Excise and Taxation	63	11	<i>Non levy of interest and penalty</i>
424	206	Excise and Taxation	63	12	<i>Non recovery of tax</i>

425	207	Excise and Taxation	63	13	<i>Other tax receipts</i>
426	208	Excise and Taxation	63	14	<i>Non recovery of penalties</i>
427	209	Excise and Taxation	63	15	<i>Non/short realization of passengers tax</i>
428	210	Excise and Taxation	63	16	<i>Short/non recovery of entertainment duty</i>
429	211	Excise and Taxation	64	25	<i>Arrears of revenue</i>
430	212	Excise and Taxation	64	26	<i>Arrears in assessments</i>
431	213	Excise and Taxation	64	27	<i>Evasion of tax</i>
432	214	Excise and Taxation	64	28	<i>Write-off and waiver of revenue</i>
433	215	Excise and Taxation	64	29	<i>Results of Audit</i>
434	216	Excise and Taxation	64	30	<i>Delay in assessments and their impact on revenue and collection of sales tax demands</i>
435	217	Excise and Taxation	64	31	<i>Absence of provisions for finalizing assessments</i>
436	218	Excise and Taxation	64	32	<i>Recovery Certificates</i>
437	219	Excise and Taxation	64	34	<i>Delay in issue of demand notice</i>
438	220	Excise and Taxation	64	35	<i>Delay in finalization of assessment</i>
439	221	Excise and Taxation	64	37	<i>Under assessment due to incorrect deduction at first stage</i>
440	222	Excise and Taxation	64	38	<i>Non levy of purchase tax</i>
441	223	Excise and Taxation	64	39	<i>Non levy of interest</i>
442	224	Excise and Taxation	64	40	<i>Results of Audit</i>
443	225	Excise and Taxation	64	41	<i>Short recovery of licence fee and interest</i>
444	226	Excise and Taxation	64	42	<i>Non/short realization of passengers tax</i>
445	227	Excise and Taxation	65	26	<i>Arrears of revenue</i>
446	228	Excise and Taxation	65	27	<i>Arrears in assessments</i>
447	229	Excise and Taxation	65	28	<i>Evasion of tax</i>
448	230	Excise and Taxation	65	29	<i>Write-off and waiver of revenue</i>
449	231	Excise and Taxation	65	30	<i>Results of Audit</i>
450	232	Excise and Taxation	65	31	<i>Disposal of remand cases</i>
451	233	Excise and Taxation	65	32	<i>Non levy of penalty</i>
452	234	Excise and Taxation	65	33	<i>Delay in deciding cases in revision</i>
453	235	Excise and Taxation	65	34	<i>Under assessment due to incorrect deduction from gross turnover</i>
454	236	Excise and Taxation	65	35	<i>Non levy of purchase tax</i>
455	237	Excise and Taxation	65	36	<i>Application of incorrect rate of tax</i>
456	238	Excise and Taxation	65	37	<i>Irregular refund of tax</i>
457	239	Excise and Taxation	65	38	<i>Under assessment due to non levy of surcharge</i>

458	240	Excise and Taxation	65	39	<i>Results of Audit</i>
459	241	Excise and Taxation	65	40	<i>Non recovery of penalty</i>
460	242	Excise and Taxation	65	41	<i>Non imposition of fine</i>
461	243	Excise and Taxation	65	42	<i>Loss of revenue due to re-auction of vend</i>
462	244	Excise and Taxation	67	40	<i>Arrears of revenue</i>
463	245	Excise and Taxation	67	41	<i>Arrears in assessments</i>
464	246	Excise and Taxation	67	42	<i>Evasion of tax</i>
465	247	Excise and Taxation	67	43	<i>Write-off and waiver of revenue</i>
466	248	Excise and Taxation	67	44	<i>Refunds</i>
467	249	Excise and Taxation	67	45	<i>Results of Audit</i>
468	250	Excise and Taxation	67	46	<i>Evasion of tax by unregistered dealers/Non levy of tax on contractees</i>
469	251	Excise and Taxation	67	47	<i>Acceptance of incomplete/ invalid declaration forms</i>
470	252	Excise and Taxation	67	48	<i>Acceptance of incomplete/ invalid declaration forms</i>
471	253	Excise and Taxation	67	49	<i>Non compliance of departmental instructions regarding cross verification</i>
472	254	Excise and Taxation	67	50	<i>Non compliance of departmental instructions regarding cross verification</i>
473	255	Excise and Taxation	67	51	<i>Non compliance of departmental instructions regarding cross verification</i>
474	256	Excise and Taxation	67	52	<i>Non compliance of departmental instructions regarding cross verification</i>
475	257	Excise and Taxation	67	54	<i>Non levy of interest and penalty</i>
476	258	Excise and Taxation	67	56	<i>Incorrect allowance of concessional rate</i>
477	259	Excise and Taxation	67	58	<i>Under assessment due to application of incorrect rate of tax</i>
478	260	Excise and Taxation	67	59	<i>Under assessment due to application of incorrect rate of tax</i>
479	261	Excise and Taxation	67	60	<i>Results of Audit</i>
480	262	Excise and Taxation	67	61	<i>Uncollected Excise revenue</i>
481	263	Excise and Taxation	67	62	<i>Short recovery of licence fee and interest</i>
482	264	Excise and Taxation	67	63	<i>Non recovery of additional licence fee for lifting of short/additional quota</i>
483	265	Excise and Taxation	67	64	<i>Non imposition/recovery of compounding fee</i>
484	266	Excise and Taxation	67	65	<i>Non imposition/recovery of compounding fee</i>
485	267	Excise and Taxation	67	66	<i>Results of Audit</i>
486	268	Excise and Taxation	67	67	<i>Arrears of revenue</i>
487	269	Excise and Taxation	67	68	<i>Non-short realization of passengers tax/ Transport co- operative societies</i>
488	270	Excise and Taxation	67	69	<i>Maxi cabs, taxis and auto rickshaws</i>

489	271	Excise and Taxation	67	70	<i>City bus service</i>
490	272	Excise and Taxation	67	71	<i>Non levy of interest</i>
491	273	Excise and Taxation	67	72	<i>Non realization of goods tax and additional tax</i>
492	274	Excise and Taxation	67	73	<i>Non registration of maxi cabs</i>
493	275	Excise and Taxation	67	74	<i>Non disposal of challans</i>
494	276	Excise and Taxation	68	61	<i>Arrears of revenue</i>
495	277	Excise and Taxation	68	62	<i>Arrears in assessments</i>
496	278	Excise and Taxation	68	63	<i>Evasion of tax</i>
497	279	Excise and Taxation	68	64	<i>Write-off and waiver of revenue</i>
498	280	Excise and Taxation	68	65	<i>Refunds</i>
499	281	Excise and Taxation	68	66	<i>Results of Audit</i>
500	282	Excise and Taxation	68	67	<i>Non levy of interest</i>
501	283	Excise and Taxation	68	68	<i>Non levy of interest and penalty</i>
502	284	Excise and Taxation	68	69	<i>Arrears of sales tax</i>
503	285	Excise and Taxation	68	70	<i>Non inclusion of interest in the demand sent to liquidator</i>
504	286	Excise and Taxation	68	71	<i>Under assessment of tax due to incorrect determination of gross turnover</i>
505	287	Excise and Taxation	68	72	<i>Under assessment of tax due to application of incorrect rate</i>
506	288	Excise and Taxation	68	73	<i>Non levy of tax on liquor</i>
507	289	Excise and Taxation	68	74	<i>Results of Audit</i>
508	290	Excise and Taxation	68	75	<i>Non/short realization of passengers tax</i>
509	291	Excise and Taxation	68	76	<i>Non/short realization of passengers tax</i>
510	292	Excise and Taxation	68	77	<i>Non levy/recovery of penalty</i>
511	293	Excise and Taxation	68	78	<i>Non levy/recovery of penalty</i>
512	294	Excise and Taxation	68	102	<i>Analysis of arrears of revenue</i>
513	295	Excise and Taxation	68	103	<i>Arrears in assessments</i>
514	296	Excise and Taxation	68	104	<i>Performance of assessments</i>
515	297	Excise and Taxation	68	105	<i>Evasion of tax</i>
516	298	Excise and Taxation	68	106	<i>Write off and waiver of revenue</i>
517	299	Excise and Taxation	68	107	<i>Refunds</i>
518	300	Excise and Taxation	68	108	<i>Compliance with the earlier Audit s</i>
519	301	Excise and Taxation	68	109	<i>Results of Audit</i>
520	302	Excise and Taxation	68	110	<i>Absence of mechanism to verify the tax deposited before allowing input tax credit</i>
521	303	Excise and Taxation	68	111	<i>Absence of a monitoring mechanism to ensure cross verification of purchase transactions</i>

522	304	Excise and Taxation	68	112	<i>Misuse of declaration forms STD-IV/VAT-DI and C</i>
523	305	Excise and Taxation	68	113	<i>Incorrect allowing of exemption/ concession without declarations/ documents or against incomplete declaration/documents</i>
524	306	Excise and Taxation	68	114	<i>Non-levy of penalty</i>
525	307	Excise and Taxation	68	115	<i>Non-levy of penalty</i>
526	308	Excise and Taxation	68	116	<i>Short recovery of lump sum tax on Works contract</i>
527	309	Excise and Taxation	68	117	<i>Excess allowing of input tax credit</i>
528	310	Excise and Taxation	68	118	<i>Underassessment of tax due to allowing of excess benefit of deferment</i>
529	311	Excise and Taxation	68	119	<i>Underassessment of tax due to application of incorrect rate</i>
530	312	Excise and Taxation	68	120	<i>Inadmissible allowing of input tax credit</i>
531	313	Excise and Taxation	68	121	<i>Results of Audit</i>
532	314	Excise and Taxation	68	122	<i>Non/short realization of passengers tax from Co-operative Transport Societies</i>
533	315	Excise and Taxation	68	123	<i>Non/short realization of passengers tax from educational institutions</i>
534	316	Excise and Taxation	68	124	<i>Non/short recovery of passengers tax from tax from City Bus Operators</i>
535	317	Excise and Taxation	68	125	<i>Results of Audit</i>
536	318	Excise and Taxation	68	126	<i>Non-realisation of differential licence fee</i>
537	319	Excise and Taxation	68	127	<i>Short recovery of licence fee and interest</i>
538	320	Excise and Taxation	70	31	<i>Analysis of arrears of revenue</i>
539	321	Excise and Taxation	70	32	<i>Arrears in assessments</i>
540	322	Excise and Taxation	70	33	<i>Evasion of tax</i>
541	323	Excise and Taxation	70	34	<i>Write off and waiver of revenue</i>
542	324	Excise and Taxation	70	35	<i>Refunds</i>
543	325	Excise and Taxation	70	36	<i>Result of Audit</i>
544	326	Excise and Taxation	70	37	<i>Disposal of attached property</i>
545	327	Excise and Taxation	70	38	<i>Issue of recovery certificates</i>
546	328	Excise and Taxation	70	39	<i>Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities</i>
547	329	Excise and Taxation	70	40	<i>Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities</i>
548	330	Excise and Taxation	70	41	<i>Absence of provisions under HVAT Act to entertain appeals only on pre-payment of additional demands in dispute</i>
549	331	Excise and Taxation	70	42	<i>Absence of provision regarding allowances in installments in payment of arrears due</i>

550	332	Excise and Taxation	70	43	<i>Disposal of appeal cases by JETCs</i>
551	333	Excise and Taxation	70	44	<i>Non-declaration of arrears under Punjab Land Revenue Act</i>
552	334	Excise and Taxation	70	45	<i>Failure to initiate follow up action for recovery of arrears within the district</i>
553	335	Excise and Taxation	70	46	<i>Disposal of immovable property during the currency of recovery of arrears</i>
554	336	Excise and Taxation	70	47	<i>Underassessment of tax due to allowing of excess benefit of deferment</i>
555	337	Excise and Taxation	70	48	<i>Incorrect allowing of input tax credit</i>
556	338	Excise and Taxation	70	49	<i>Underassessment of tax due to inadmissible deduction from gross turnover</i>
557	339	Excise and Taxation	70	50	<i>Result of audit</i>
558	340	Excise and Taxation	70	51	<i>Non-realization of differential license fee</i>
559	341	Excise and Taxation	70	52	<i>Short recovery of license fee and interest</i>
560	342	Excise and Taxation	70	53	<i>Short recovery of license fee and interest</i>
561	343	Excise and Taxation	70	54	<i>Non-recovery of penalty</i>
562	344	Excise and Taxation	70	55	<i>Result of audit</i>
563	345	Excise and Taxation	70	56	<i>Educational institutions</i>
564	346	Excise and Taxation	70	57	<i>Transport co-operative societies</i>
565	347	Excise and Taxation	70	58	<i>City bus operators</i>
566	348	Excise and Taxation	71	34	<i>Compliance with the earlier Audit s</i>
567	349	Excise and Taxation	71	35	<i>Analysis of arrears of revenue</i>
568	350	Excise and Taxation	71	36	<i>Position of Inspection s</i>
569	351	Excise and Taxation	71	37	<i>Results of audit</i>
570	352	Excise and Taxation	71	38	<i>Leased machinery and equipments</i>
571	353	Excise and Taxation	71	39	<i>Short/non-levy of purchase tax and penalty due misuse of VAT-DI</i>
572	354	Excise and Taxation	71	40	<i>Short levy of lump sum tax on works contract</i>
573	355	Excise and Taxation	71	41	<i>Underassessment of tax due inadmissible deduction from gross turnover</i>
574	356	Excise and Taxation	71	42	<i>Underassessment of tax due inadmissible deduction from gross turnover</i>
575	357	Excise and Taxation	71	43	<i>Evasion of value added tax due to Suppression of purchases and sales</i>
576	358	Excise and Taxation	71	44	<i>Analysis of arrears of revenue</i>
577	359	Excise and Taxation	71	45	<i>Position of Audit s</i>
578	360	Excise and Taxation	71	46	<i>Results of audit</i>
579	361	Excise and Taxation	71	47	<i>Non-recovery/levy of penalty on illicit liquor owners</i>
580	362	Excise and Taxation	71	48	<i>Non-recovery/levy of penalty on illicit liquor owners</i>

581	363	Excise and Taxation	71	49	<i>Short/non-recovery of license fee and interest</i>
582	364	Excise and Taxation	71	50	<i>Short/non-recovery of license fee and interest</i>
583	365	Excise and Taxation	71	51	<i>Short/non-recovery of license fee and interest</i>
584	366	Excise and Taxation	71	52	<i>Analysis of arrears of revenue\</i>
585	367	Excise and Taxation	71	53	<i>Position of Audit s</i>
586	368	Excise and Taxation	71	54	<i>Results of audit</i>
587	369	Excise and Taxation	71	55	<i>City bus operators</i>
588	370	Excise And Taxation	72	63	<i>Analysis of arrears of revenue</i>
589	371	Excise And Taxation	72	66	<i>Results of audit</i>
590	372	Excise And Taxation	72	67	<i>Lack of co-ordination between implementing Agencies to recover the demand on premature Closure of business</i>
591	373	Excise And Taxation	72	74	<i>Irregular grant of concession/ exemption on invalid Forms/forms issued to other dealers</i>
592	374	Excise And Taxation	72	75	<i>Short/non-accounting of goods imported through Use of declaration form</i>
593	375	Excise And Taxation	72	76	<i>Input tax credit allowed incorrectly</i>
594	376	Excise And Taxation	72	78	<i>Incorrect deductions of High sea sale and Transit Sale</i>
595	377	Excise And Taxation	72	79	<i>Transit sale</i>
596	378	Excise And Taxation	72	80	<i>Transit sale</i>
597	379	Excise And Taxation	72	81	<i>Evasion of value added tax due to Suppression Of purchases and sale</i>
598	380	Excise And Taxation	72	82	<i>Non-realisation of differential license fee on Re-actaion</i>
599	381	Excise and Taxation	73	112	<i>Evasion of tax</i>
600	382	Excise and Taxation	73	113	<i>Non-Production of records to Audit for scrutiny</i>
601	383	Excise and Taxation	73	114	<i>Arrears in assessments</i>
602	384	Excise and Taxation	73	117	<i>Material supplied by contractee to contractor</i>
603	385	Excise and Taxation	73	118	<i>Other interesting cases</i>
604	386	Excise and Taxation	73	121	<i>Evasion of tax due to suppression of sales</i>
605	387	Excise and Taxation	73	123	<i>Analysis of arrears of revenue</i>
606	388	Excise and Taxation	73	124	<i>Non-realisation of differential license fee on re-auction</i>
607	389	Excise and Taxation	73	125	<i>Non/short recovery of interest</i>
608	390	Excise and Taxation	73	126	<i>Non/short recovery of license fee and interest</i>
609	391	Excise and Taxation	74	70	<i>Arrears in assessments</i>
610	392	Excise and Taxation	74	71	<i>Evasion of tax detected by the Department</i>

611	393	Excise and Taxation	74	72	<i>ITC allowed on Petroleum Products</i>
612	394	Excise and Taxation	74	74	<i>Incorrect/less reversal of ITC</i>
613	395	Excise and Taxation	74	76	<i>Non levy of tax and penalty on bogus claim of ITC</i>
614	396	Excise and Taxation	74	77	<i>Excess benefit of ITC</i>
615	397	Excise and Taxation	74	79	<i>Non production of records</i>
616	398	Excise and Taxation	74	83	<i>Under assessment of tax due to application of incorrect rate of tax</i>
617	399	Excise and Taxation	74	85	<i>Evasion of tax by submitting fake declaration forms 'C'</i>
618	400	Excise and Taxation	74	89	<i>Non-realisation of differential amount of license fee on re- allotment of vends</i>
619	401	Excise and Taxation	74	90	<i>Non/short recovery of license fee and interest</i>
620	402	Excise and Taxation	74	91	<i>Non/short recovery of licence fee and interest</i>
621	403	Excise and Taxation	74	92	<i>Non levy / recovery of penalty for illegal possession and trade of liquor</i>
622	404	Excise and Taxation	74	93	<i>Non/short realization of passengers tax from taxi/maxi owners</i>
623	405	Excise and Taxation	75	75	<i>Cases finalized after a delay of six months (under HGST Act):</i>
624	406	Excise and Taxation	75	76	<i>Disposal of remand cases under Haryana Value Addex Tax</i>
625	407	Excise and Taxation	75	77	<i>Disposal of remand cases under Haryana Value Added Tax Act</i>
626	408	Excise and Taxation	75	78	<i>Non compliance of directions of the Appellate Authority</i>
627	409	Excise and Taxation	75	79	<i>Non compliance of directions of the Appellate Authority</i>
628	410	Excise and Taxation	75	80	<i>Revision Cases</i>
629	411	Excise and Taxation	75	82	<i>Under assessment of tax due to application of incorrect rates of tax: Non/short leavey of tax</i>
630	412	Excise and Taxation	75	83	<i>Non levy of penalty for bogus ITC claim/sale suppression</i>
631	413	Excise and Taxation	75	84	<i>Suppression of Sale – Non levy of penalty for bogus ITC claim</i>
632	414	Excise and Taxation	75	85	<i>Suppression of Sale – Non levy of penalty for bogus ITC claim</i>
633	415	Excise and Taxation	75	87	<i>Evasion of tax by registered dealers</i>
634	416	Excise and Taxation	75	89	<i>Non/short levy of interest</i>
635	417	Excise and Taxation	75	90	<i>Result of Audit</i>
636	418	Excise and Taxation	75	91	<i>Non / short recovery of license fee from the licensees</i>
637	419	Excise and Taxation	75	92	<i>Non/short recovery of license fee from the licensees</i>
638	420	Excise and Taxation	75	93	<i>Surety bonds not collected before the allotment of vends</i>

639	421	Excise and Taxation	75	94	<i>Non-realization of differential license fee on re-auction</i>
640	422	Excise and Taxation	75	95	<i>Non / short recovery of interest</i>
641	423	Excise and Taxation	75	96	<i>Non levy/realization of penalty for short lifting of quarterly quota of liquor</i>
642	424	Excise and Taxation	75	97	<i>Non levy/recovery of penalty for illegal possession and trade of liquor</i>
643	425	Excise and Taxation	78	1	<i>Evasion of tax detected by the Department</i>
644	426	Excise and Taxation	78	2	<i>Non production of records to audit for scrutiny</i>
645	427	Excise and Taxation	78	3	<i>Absence of provision for finalization of assessment besides cancellation of Registration Certificate (RC)</i>
646	428	Excise and Taxation	78	4	<i>Non registration of works contractors</i>
647	429	Excise and Taxation	78	5	<i>Reduction in number of scrutiny cases</i>
648	430	Excise and Taxation	78	6	<i>Underassessment/irregular refund of tax due to application of incorrect rate of tax</i>
649	431	Excise and Taxation	78	7	<i>Underassessment due to allowing benefit against fake forms</i>
650	432	Excise and Taxation	78	8	<i>Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon</i>
651	433	Excise and Taxation	78	9	<i>Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon</i>
652	434	Excise and Taxation	78	10	<i>Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon</i>
653	435	Excise and Taxation	78	11	<i>Underassessment due to non levy of tax/interest/surcharge and allowing excess benefit of tax concession</i>
654	436	Excise and Taxation	78	12	<i>Underassessment / Excess refund due to non / incorrect reversal of ITC</i>
655	437	Excise and Taxation	78	13	<i>Underassessment / Excess refund due to non / incorrect reversal of ITC</i>
656	438	Excise and Taxation	78	14	<i>Underassessment / Excess refund due to non / incorrect reversal of ITC</i>
657	439	Excise and Taxation	78	15	<i>Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2</i>
658	440	Excise and Taxation	78	16	<i>Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2</i>
659	441	Excise and Taxation	78	17	<i>Non-consideration of stock of Paddy/Rice purchased against form VAT-D2</i>
660	442	Excise and Taxation	78	18	<i>Non levy of penalty under Section 10A of CST Act</i>
661	443	Excise and Taxation	78	19	<i>Excess refund due to allowing deduction against invalid documents</i>
662	444	Excise and Taxation	78	20	<i>Irregular refund to contractors/traders</i>
663	445	Excise and Taxation	78	21	<i>Irregular refund to contractors of DMRC</i>
664	446	Excise and Taxation	78	22	<i>Non maintenance of Demand and Collection register (DCR) of returns (VAT G-8)</i>

665	447	Excise and Taxation	78	23	<i>Late servicing of assessment orders and demand notices</i>
666	448	Excise and Taxation	78	24	<i>Non examination of assessment cases by DETCs/JETCs</i>
667	449	Excise and Taxation	78	25	<i>Loss of revenue due to delay in re-assessment of the cases</i>
668	450	Excise and Taxation	78	26	<i>Recovery of demand created during the year</i>
669	451	Excise and Taxation	78	27	<i>Incorrect benefit of ITC on goods not sold</i>
670	452	Excise and Taxation	78	29	<i>Non/short levy of tax due to incorrect classification</i>
671	453	Excise and Taxation	78	30	<i>Excess allowance of deposit of tax</i>
672	454	Excise and Taxation	78	31	<i>Non levy of tax on sale of chemicals</i>
673	455	Excise and Taxation	78	32	<i>Short levy of tax on sale of pipes</i>
674	456	Excise and Taxation	78	33	<i>Non levy of additional tax/penalty for misuse of Form VAT D-1</i>
675	457	Excise and Taxation	78	34	<i>Evasion of tax due to suppression of Sales</i>
676	458	Excise and Taxation	78	35	<i>Results of audit</i>
677	459	Excise and Taxation	78	36	<i>Non/short levy of license Fee and interest</i>
678	460	Excise and Taxation	78	37	<i>Non/short levy of license Fee and interest</i>
679	461	Excise and Taxation	78	38	<i>Non levy/recovery of penalty for illegal possession and trade of liquor</i>
680	462	Excise and Taxation	82	73	<i>Non production of records to audit for scrutiny</i>
681	463	Excise and Taxation	82	74	<i>Non-disposal of attached property</i>
682	464	Excise and Taxation	82	75	<i>Deletion of demand against false forms</i>
683	465	Excise and Taxation	82	76	<i>Irregular deletion/concealment of arrears</i>
684	466	Excise and Taxation	82	77	<i>Failure to initiate follow up action</i>
685	467	Excise and Taxation	82	78	<i>Non levy of interest</i>
686	468	Excise and Taxation	82	79	<i>Under assessment of tax due to calculation mistake</i>
687	469	Excise and Taxation	82	80	<i>Short/Non levy of tax due to incorrect classification</i>
688	470	Excise and Taxation	82	81	<i>Short/Non levy of tax due to incorrect classification</i>
689	471	Excise and Taxation	82	82	<i>Short/Non levy of tax due to incorrect classification</i>
690	472	Excise and Taxation	82	83	<i>Non levy of interest</i>
691	473	Excise and Taxation	82	84	<i>Incorrect benefit of input tax credit on goods not sold</i>
692	474	Excise and Taxation	82	85	<i>Results of audit</i>
693	475	Excise and Taxation	82	86	<i>Non/short deposit of security and additional security</i>
694	476	Excise and Taxation	82	87	<i>Non/short recovery of license fee and interest</i>

695	477	Excise and Taxation	82	88	<i>Non/short recovery of license fee and interest</i>
696	478	Excise and Taxation	82	89	<i>Non-realisation of differential license fee on re-auction.</i>
697	479	Excise and Taxation	82	90	<i>Non-realisation of differential license fee on re-auction</i>
698	480	Excise and Taxation	82	91	<i>Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota</i>
699	481	Excise and Taxation	82	92	<i>Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota</i>
700	482	Excise and Taxation	82	93	<i>Non-recovery/levy of penalty for illegal possession and trade of liquor</i>
701	483	Excise and Taxation	82	94	<i>Non-recovery/levy of penalty for illegal possession and trade of liquor</i>
702	484	Excise and Taxation	82	95	<i>Internal control mechanism</i>
703	485	Excise and Taxation	82	96	<i>Inadequate coverage of internal audit</i>
704	486	Excise and Taxation	82	97	<i>Result of Audit</i>
Finance					
705	1	Haryana State Lotteries	36	25	<i>Suspended misappropriation of Government money</i>
706	2	Haryana State Lotteries	46	36	<i>Appointment of main stockists</i>
707	3	Haryana State Lotteries	46	40	<i>Other points of interest</i>
708	4	Finance (Lotteries)	50	3	<i>Printing of lottery tickets</i>
709	5	Finance (Lotteries)	50	146	<i>Results of Audit</i>
710	6	Haryana State Lotteries	52	87	<i>Short Deposit of State proceeds of lottery tickets</i>
711	7	Finance	56	14	<i>Overpayment of pensionary benefits</i>
712	8	Finance	58	39	<i>Non charging of interest and penal interest</i>
713	9	Finance	58	40	<i>Loans to Municipal Councils/ Municipal Committees</i>
714	10	Finance	58	72	<i>Overpayment of pensionary benefits</i>
715	11	Finance and Justice	62	68	<i>Recovery regarding appointment of daily wage workers</i>
716	12	Finance	63	38	<i>Results of Audit</i>
717	13	Finance	63	39	<i>Incorrect classification / non-collection of guarantee fee</i>
718	14	Finance	63	40	<i>Government guarantees</i>
719	15	Finance	63	41	<i>Conclusion/Recommendations</i>
720	16	Finance	63	76	<i>Mismatch of expenditure data in OTIS database</i>
721	17	Finance	65	20	<i>Overpayment of pensionary benefits</i>
722	18	Finance	67	37	<i>Overpayment of pensionary benefits</i>

723	19	Finance	68	89	Non recovery of Loans and interest
724	20	Finance	68	90	Non recovery of loans and interest
725	21	Finance	68	92	Non recovery of loans granted in lieu of deferment of sales tax and interest
726	22	Finance	68	93	Non reconciliation of outstanding loans and interest
727	23	Finance	71	75	Non-raising of demand of guarantee fee
728	24	Finance	74	48	Non-claiming of interest on unutilized funds
729	25	Finance	80	52	Misappropriations, losses, defalcations, etc.
730	26	Finance	81	56	Misappropriations, losses, defalcations, etc:
Food and Drug Administration					
731	1	Food and Drug Administration	79	28	Non-conducting of survey and non-registration of Food Business Operators
732	2	Food and Drug Administration	79	29	Inadequate infrastructure facilities in the food laboratories
733	3	Food and Drug Administration	79	30	Non-availability of infrastructure and equipment with FSOs/DOs for safe storage of food samples
734	4	Food and Drug Administration	79	31	Inspection of registered establishment
735	5	Food and Drug Administration	79	32	Non-achievement of targets for collection of samples
736	6	Food and Drug Administration	79	33	Non-adjudication against offenders of sub-standard/misbranded samples
737	7	Food and Drug Administration	79	34	Delay in adjudication of cases
738	8	Food and Drug Administration	79	35	Availability of manpower
739	9	Food and Drug Administration	79	36	Information, Education and Communication activities
740	10	Food and Drug Administration	79	37	Conclusion
Food, Civil supplies & Consumer Affairs					
741	1	Food, Civil supplies & Consumer Affairs	23	35	Haryana State Federation of Consumer Co-operative Wholesale Stores Limited, Chandigarh
742	2	Food, Civil supplies & Consumer Affairs	34	47	Under storage of wheat
743	3	Food, Civil supplies & Consumer Affairs	36	7	Loss due to storage of wheat.
744	4	Food, Civil supplies & Consumer Affairs	40	47	Damage caused to wheat in Storage
745	5	Food, Civil supplies & Consumer Affairs	42	42	Loss due to negligence
746	6	Food, Civil supplies & Consumer Affairs	60	90	Loss due to delay in supply of wheat to Food Corporation of India
747	7	Food, Civil supplies & Consumer Affairs	63	68	(i) Food Security, Subsidy and Management of Foodgrain (ii) Financial arrangements

748	8	Food, Civil supplies & Consumer Affairs	63	69	<i>Loss of interest due to delay in deposit of cheques</i>
749	9	Food, Civil supplies & Consumer Affairs	63	70	<i>Loss due to non adherence of the instructions of FCI</i>
750	10	Food, Civil supplies & Consumer Affairs	63	71	<i>Millers had not supplied the rice after milling of paddy</i>
751	11	Food, Civil supplies & Consumer Affairs	63	72	<i>Loss due to damage of wheat</i>
752	12	Food, Civil supplies & Consumer Affairs	63	73	<i>Suspected misappropriation/pilferage of wheat due to short accounting of moisture gain</i>
753	13	Food, Civil supplies & Consumer Affairs	65	14	<i>State/District Consumer Protection Councils not functional</i>
754	14	Food, Civil supplies & Consumer Affairs	65	16	<i>Excess consumption of gunny bags</i>
755	15	Food, Civil supplies & Consumer Affairs	68	30	<i>Loss due to lack of supervision and improper storage of wheat stock</i>
756	16	Food, Civil supplies & Consumer Affairs	72	47	<i>Loss of interest due to delay in claiming refund of Bonus paid to farmers</i>
757	17	Food, Civil supplies & Consumer Affairs	75	58	<i>Loss due to distribution of food grains to ineligible ration card holders</i>
758	18	Food, Civil supplies & Consumer Affairs	77	39	<i>Avoidable payment of interest due to delay in realization of bills from Food Corporation of India</i>
759	19	Food, Civil supplies & Consumer Affairs	77	40	<i>Compliance of terms and conditions of milling agreements for Custom Milled Rice</i>
760	20	Food, Civil supplies & Consumer Affairs	77	41	<i>Non-delivery of rice by millers</i>
761	21	Food, Civil supplies & Consumer Affairs	77	42	<i>Non-recovery from the millers</i>
762	22	Food, Civil supplies & Consumer Affairs	77	43	<i>Non-recovery of amount of value cut and moisture cut from millers</i>
763	23	Food, Civil supplies & Consumer Affairs	77	44	<i>Non-adherence of guidelines</i>
764	24	Food, Civil supplies & Consumer Affairs	80	13	<i>Non-realisation of claims from FCI and extra burden of interest</i>
765	25	Food, Civil supplies & Consumer Affairs	80	14	<i>Delay in furnishing utilization certificates</i>
766	26	Food, Civil supplies & Consumer Affairs	81	14	<i>Extra burden of interest</i>
767	27	Food, Civil supplies & Consumer Affairs	81	15	<i>Loss due to suspected misappropriation of paddy</i>
768	28	Food, Civil supplies & Consumer Affairs	81	16	<i>Delay in furnishing utilization certificates</i>
769	29	Food, Civil supplies & Consumer Affairs	82	28	<i>Misappropriation of paddy due to violation of laid down norms by the department</i>
770	30	Food, Civil supplies & Consumer Affairs	82	29	<i>Extra burden of interest due to delay in claiming drriage charges.</i>

771	31	Food, Civil supplies & Consumer Affairs	82	30	<i>Delay in furnishing utilisation certificate (S.F.)</i>
772	32	Food, Civil supplies & Consumer Affairs	83	1	<i>Loss to the State Exchequer due to delayed claim of lower interest charges</i>
773	33	Food, Civil supplies & Consumer Affairs	83	2	<i>Irregular expenditure on watch and ward</i>
774	34	Food, Civil supplies & Consumer Affairs	83	3	<i>Delay in submission of Utilisation Certificates</i>
Forest & Wildlife					
775	1	Forest	56	5	<i>Rehabilitation of common lands in Aravali Hills</i>
776	2	Forest	58	3	<i>Rehabilitation of common lands in Aravalli Hills</i>
777	3	Forest	58	41	<i>Short Recovery of royalty on forest produce</i>
778	4	Forest	58	130	<i>Loss due to delay in harvesting of poplar trees</i>
779	5	Forest	58	132	<i>Absence of physical verification of timer</i>
780	6	Forest	58	133	<i>Loss due to excess unit cost.</i>
781	7	Forest	63	79	<i>Nugatory expenditure</i>
782	8	Forest	67	7	<i>Fire protection measures not taken</i>
783	9	Forest	67	8	<i>Community institution strengthening process/Villages Resource Management Committee</i>
784	10	Forest	67	10	<i>Expenditure in violation of project guidelines/Wasteful expenditure on construction of coffer dam</i>
785	11	Forest	67	11	<i>Expenditure on labour on construction works</i>
786	12	Forest	71	79	<i>Results of Audit</i>
787	13	Forest	72	15	<i>Non-realization of compensation for Use of forest land for non-forest purposes</i>
788	14	Forest	72	16	<i>Haryana wood-based Industries Revolving Corpus Fund</i>
789	15	Forest	79	57	<i>Delay in furnishing utilization certificates</i>
790	16	Forest	80	15	<i>Unfruitful expenditure on water harvesting structure</i>
791	17	Forest	82	31	<i>Encroachment of forest land</i>
792	18	Forest	82	32	<i>Failure to increase forest cover due to non-receipt of possession of non-forest land and delay in plantation</i>
793	19	Forest	82	33	<i>Poor/inadequate control Failur</i>
794	20	Forest	82	34	<i>Delay in furnishing utilisation certificates (SF)</i>
795	21	Forest	83	20	<i>Delay in submission of Utilisation Certificates</i>

General					
796	1	General	52	65	Write-off of losses etc
797	2	General	58	44	Results of Audit
798	3	General	58	97	Write-off of losses, etc
799	4	General	61	28	Misappropriations, defalcations, etc.
800	5	General	61	31	Lack of accountability
801	6	General	63	84	Financial assistance to local bodies and other institutions
802	7	General	63	85	Misappropriations, defalcations, etc.
803	8	General	63	86	Write-off of losses, etc.
804	9	General	64	9	Financial assistance to local bodies and others institutions
805	10	General	64	10	Misappropriations, defalcations etc.
806	11	General	64	11	Write-off losses etc.
807	12	General	65	23	Financial assistance to local bodies and other institutions
808	13	General	65	24	Misappropriations, defalcations, etc.
809	14	General	65	25	Write-off of losses, etc.
Health & Family Welfare					
810	1	Medical and Health	38	18	Stores and Stock
811	2	Medical and Health	56	6	Working of Medical and Health Department including Manpower Management
812	3	Medical and Health	56	7	Hospitals and dispensaries
813	4	Medical and Health	56	9	Hospital Waste Management
814	5	Medical and Health	58	68	Working of Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences, Rohtak
815	6	Medical and Health	58	69	Implementation of Prevention of Food Adulteration Act
816	7	Medical and Health	60	3	Prevention and Control of Diseases.
817	8	Medical and Health	62	56	Manpower
818	9	Medical and Health	62	57	Manufacturing and selling units
819	10	Medical and Health	62	59	Statistics of prosecutions vis-à-vis cases filed
820	11	Family welfare	65	22	Lack of response to Audit findings and observations resulting in erosion of accountability
821	12	Health	68	44	Avoidable payment due to non-insurance of vehicles
822	13	Health	68	45	Unauthorized retention of the departmental receipts outside the Consolidated Fund of the State
823	14	Health	68	47	Follow up on Audit s

824	15	Health	70	3	<i>Financial Management</i>
825	16	Health	70	4	<i>Shortage of staff at CHC and PHC level</i>
826	17	Health	70	6	<i>Unfruitful expenditure on purchase of food testing equipment</i>
827	18	Health	72	4	<i>Outstanding loans and advances</i>
828	19	Health and Family Welfare	73	70	<i>Embezzlement due to inadequate internal control</i>
829	20	Health	74	15	<i>Construction of CHCs, PHCs and SCs</i>
830	21	Health	74	16	<i>Improper-functioning of PHCs/Sub-Centres</i>
831	22	Health	74	17	<i>Lack of basic amenities in Sub-Centres</i>
832	23	Health	74	19	<i>Dispensing adulterated/spurious medicines to the patients</i>
833	24	Health	74	20	<i>Unfruitful expenditure on non-functional Drug Testing Laboratory and State Ayurvedic Pharmacy</i>
834	25	Health	74	21	<i>Embezzlement due to inadequate financial control</i>
835	26	Health	75	59	<i>Non-recovery of bond money</i>
836	27	Health	77	45	<i>Utilization of funds by Red cross Society</i>
837	28	Health	77	46	<i>Training to the handicapped persons</i>
838	29	Health	81	17	<i>Award of rate contract to ineligible firms</i>
839	30	Health	81	18	<i>Purchase of medicines from blacklisted firms</i>
840	31	AYUSH(Health)	82	25	<i>Loss of revenue</i>
Higher Education					
841	1	Higher Education	52	6	<i>Extra expenditure on purchase of paper</i>
842	2	Higher Education	54	31	<i>Nugatory expenditure due to payment of idle wages</i>
843	3	Higher Education	72	6	<i>Compilation of annual accounts</i>
844	4	Higher Education	72	7	<i>Submission of false utilization certificate</i>
845	5	Higher Education	72	9	<i>Under utilization of earmarked fund</i>
846	6	Higher Education	72	11	<i>Avoidable expenditure on customs Duty</i>
847	7	Higher Education	72	12	<i>Performance evaluation</i>
848	8	Higher Education	72	13	<i>Misappropriations, losses, defalcations, etc.</i>
849	9	Higher Education	77	18	<i>Affiliation</i>
850	10	Higher Education	77	19	<i>Irregularities noticed in respect of bank guarantees</i>
851	11	Higher Education	77	20	<i>Implementation of rules, regulations etc. and availability of infrastructure and faculty - Recognition on fake documents</i>
852	12	Higher Education	77	22	<i>Implementation of reservation / fee concession policy</i>

853	13	Higher Education	77	23	Infrastructure
854	14	Higher Education	77	24	Internal control mechanism
855	15	Higher Education	80	1	Non-preparation of plan for Sustainable Development goals
856	16	Higher Education	80	2	Non-adjustment of temporary advances
857	17	Higher Education	80	3	Avoidable payment of Service Tax
858	18	Higher Education	80	4	Computerisation of University Activities
859	19	Higher Education	80	5	Non-enforcement of standards for quality education in affiliated colleges
860	20	Higher Education	80	6	Continuation of provisional affiliation of the colleges/ institutions despite non-removal of deficiencies
Home					
861	1	Home(Jail)	50	9	Injudicious purchase
862	2	Home	56	18	Stores and Stock
863	3	Home	60	131	Arrears in revenue
864	4	Home	60	134	Arrears in revenue
865	5	Home	63	49	Arrears of revenue
866	6	Home	63	50	Results of Audit
867	7	Home	63	51	Results of Audit
868	8	Home	63	77	Wasteful expenditure on creation of Haryana State Industrial Security Force
869	9	Home	65	68	Arrears of revenue
870	10	Home	67	38	Inadmissible payment of conveyance allowance to the newly recruited constables during basic training period
871	11	Home	68	37	Extra expenditure on account of delayed payment of land, compensation and interest thereon
872	12	Home	68	94	Arrears of revenue
873	13	Home	68	95	Results of Audit
874	14	Home	68	161	Analysis of arrears of revenue
875	15	Home	70	8	Financial Management
876	16	Home	70	9	Records of advances not maintained
877	17	Home	70	10	Construction of residential and non-residential buildings
878	18	Home	70	11	Delay/non-completion of building works
879	19	Home	70	72	Non-realization of police cost from Railways
880	20	Home	70	73	Non-existence of system to monitor the raising of claims for incentive money for passport verification s
881	21	Home	70	74	Delay in submission of inventory of unclaimed vehicles

882	22	Home	70	75	<i>Non-short raising of bills</i>
883	23	Home	70	76	<i>Non-short raising of bills</i>
884	24	Home	70	77	<i>Non-disposal of arms and ammunition</i>
885	25	Home	70	78	<i>Non-disposal of condemned vehicles</i>
886	26	Home	73	64	<i>Audit Findings</i>
887	27	Home	73	65	<i>Non-forfeiture of surely bonds</i>
888	28	Home	74	52	<i>Unfruitful expenditure/blockade of Government funds</i>
889	29	Home	74	53	<i>Misappropriations, losses, defalcations etc</i>
890	30	Home and Administration of Justice	75	61	<i>Management of properties of Haryana Wakf Board</i>
891	31	Home	77	49	<i>Non-implementation of Outdoor Surveillance System</i>
892	32	Home and Administration of Justice	79	38	<i>Non-implementation of project for upgradation of Police Control Room</i>
893	33	Home(Jail)	80	8	<i>Outstanding recoveries on account of job work/sales by jail factories</i>
894	34	Home(Jail)	80	11	<i>Infrastructure in prisons</i>
895	35	Home(Jail)	80	12	<i>Non-constitution of Board of Visitors for inspection of Jails</i>
896	36	Home	82	35	<i>Unauthorised use of golf course on Government land</i>
Housing					
897	1	Housing	48	27	<i>Avoidable liability of interest</i>
898	2	Housing	52	56	<i>Delayed disbursement of loan to the beneficiaries led to avoidable liability of interest</i>
899	3	Housing	67	17	<i>Avoidable loss due to delay in deposit of advance tax</i>
900	4	Housing	67	18	<i>Non-achievement of financial and physical targets of construction of houses</i>
901	5	Housing	67	19	<i>Construction of houses without demand survey</i>
902	6	Housing	67	21	<i>Extra expenditure due to allotment of work at higher rates</i>
903	7	Housing	67	22	<i>Non-recovery of compensation from contractors.</i>
904	8	Housing	67	23	<i>Fire fighting systems remaining non-functional</i>
905	9	Housing	75	62	<i>Irregular allotment of open space</i>
906	10	Housing	80	16	<i>Unfruitful expenditure on construction of Community Centre</i>
907	11	Housing (Housing Board)	81	20	<i>Avoidable expenditure on abandoned housing project</i>
908	12	Housing (Housing Board)	82	36	<i>Avoidable payment of income tax and non-realisation of interest</i>

Skill Development & Industrial Training					
909	1	Industrial Training	62	80	<i>Delay in issue of Inspection s and settlement of old objections</i>
910	2	Industrial Training and Vocational Education	77	50	<i>Blockade of funds due to injudicious selection of site</i>
911	3	Industrial Training	79	39	<i>Purchases without tendering process</i>
912	4	Industrial Training	79	40	<i>Non-utilization of surplus machinery and tools</i>
913	5	Industrial Training	80	53	<i>Misappropriations, losses, defalcations, etc.</i>
914	6	Industrial Training	82	66	<i>Delay in furnishing utilisation certificates (S.F.)</i>
915	7	Skill development Industrial training	83	28	<i>Delay in submission of Utilisation Certificates</i>
Industries and Commerce					
916	1	Industries and Commerce	16	2(d)	<i>Supply of setting up industries unit in selected backward areas</i>
917	2	Industries and Commerce	22	10 (ii)	<i>Industrial Estate</i>
918	3	Industries and Commerce	32	4	<i>Development of small industries</i>
919	4	Industries and Commerce	36	13	<i>Non-utilization of loan</i>
920	5	Industries and Commerce (Supplies and Disposal)	40	49	<i>Extra expenditure due to retendering</i>
921	6	Industries and Commerce	50	5	<i>Capital investment subsidy</i>
922	7	Industries and Commerce	50	6	<i>Irregular release/non-recovery of assistance</i>
923	8	Industries and Commerce	64	66	<i>Results of Audit</i>
924	9	Industries and Commerce	68	48	<i>Abstract of performance of the autonomous bodies</i>
925	10	Industries and Commerce	70	27	<i>Block of funds</i>
926	11	Industries and Commerce	72	116	<i>Excess benefit of deferment for expansion Of industrial unit</i>
927	12	Industries and Commerce	72	117	<i>Non/short recovery of interest free loan</i>
928	13	Industries and Commerce	72	118	<i>Non/short recovery of interest free loan</i>
929	14	Industries and Commerce	72	119	<i>Incorrect computation of fixed capital Investment and excess tax concession</i>
930	15	Industries and Commerce	73	87	<i>Delay in furnishing utilization certificates (STATE FINANCES)</i>
931	16	Industries and Commerce	79	42	<i>Non-achievement of targets for conducting training</i>
932	17	Industries and Commerce	79	43	<i>Non-recovery of grants-in-aids - Irregularities in conducting entrepreneurship development programmes</i>

933	18	Industries and Commerce	79	44	<i>Delay in furnishing utilization certificates</i>
934	19	Industries and Commerce (Supplies and Disposal)	81	21	<i>Information Technology Audit of e-Procurement system</i>
935	20	Industries and Commerce(Supplies and Disposal)	81	22	<i>Delay in furnishing utilization certificates</i>
Information, Public Relations and Cultural Affairs					
936	1	Information, Public Relations and Cultural Affairs	75	63	<i>Irregularities in the functioning of the Information, Public Relations and Cultural Affairs Department</i>
937	2	Public Relations	80	17	<i>Effectiveness of advertisement on TV channels</i>
Irrigation and Water Resources					
938	1	Irrigation and Water Resources	22	20	<i>Penal recovery of cost of coal issued to Kiln Contractors in excess requirement</i>
939	2	Irrigation and Water Resources	46	34	<i>Procurement of sub-standard cement</i>
940	3	Irrigation and Water Resources	50	22	<i>Surplus materials</i>
941	4	Irrigation and Water Resources	54	90	<i>Short recovery of lease rent</i>
942	5	Irrigation and Water Resources	58	76	<i>Unauthorized excess execution of work in post tender stage</i>
943	6	Irrigation and Water Resources	58	78	<i>Avoidable expenditure due to incorrect sanction of estimates</i>
944	7	Irrigation and Water Resources	58	79	<i>Unfruitful expenditure on extension of existing channel</i>
945	8	Irrigation and Water Resources	60	34	<i>Formulation of schemes</i>
946	9	Irrigation and Water Resources	60	36	<i>Implementation of schemes</i>
947	10	Irrigation and Water Resources	60	39	<i>Land under unauthorized possessions</i>
948	11	Irrigation and Water Resources	60	41	<i>Recoverable amount</i>
949	12	Irrigation and Water Resources	60	42	<i>Store management</i>
950	13	Irrigation and Water Resources	60	43	<i>Complaint Cases</i>
951	14	Irrigation and Water Resources	60	44	<i>Introduction of selection grade of Engineers</i>
952	15	Irrigation and Water Resources	60	46	<i>Recoverable amount from HUDA.</i>
953	16	Irrigation and Water Resources	60	51	<i>Monitoring</i>
954	17	Irrigation and Water Resources	65	56	<i>Arrear of water charges</i>
955	18	Irrigation and Water Resources	65	57	<i>Non/short levy of additional charges/surcharge</i>

956	19	Irrigation and Water Resources	67	30	Extra/avoidable expenditure on land acquisition
957	20	Irrigation and Water Resources	68	32	Loss of interest due to heavy unspent balance
958	21	Irrigation and Water Resources	68	98	Results of Audit
959	22	Irrigation and Water Resources	71	21	Extra expenditure due to non-finalisation of tenders within the validity period
960	23	Irrigation and Water Resources	71	22	Unfruitful expenditure on incomplete drainage scheme
961	24	Irrigation and Water Resources	71	81	Results of Audit
962	25	Irrigation and Water Resources	72	36	Excess payment due to adoption of incorrect Wholesale price index of steel
963	26	Irrigation and Water Resources	73	6	Planning
964	27	Irrigation and Water Resources	73	10	Damage of head regulator costing Rs.1.35 crore
965	28	Irrigation and Water Resources	73	13	Non-recovery of balance amount from LAO
966	29	Irrigation and Water Resources	73	15	Non-recovery/adjustment of amount lying in MPWA against staff and others
967	30	Irrigation and Water Resources	73	20	Utilisation of Acquired/Allotted Land and Management of Government Land
968	31	Irrigation and Water Resources	73	22	Extra voidable expenditure due to non-use of excavated earth in dam embankments
969	32	Irrigation and Water Resources	75	64	Unfruitful expenditure on construction of a minor
970	33	Irrigation and Water Resources	75	65	Irregularities and deficiencies in construction of Dam across river Kaushalya near Panchkula
971	34	Irrigation and Water Resources	75	66	Miscellaneous Public Works Advances
972	35	Irrigation and Water Resources	77	53	Avoidable expenditure on acquisition of land
973	36	Irrigation and Water Resources	80	50	Misappropriations, losses, defalcations, etc.
974	37	Irrigation and Water Resources	81	23	Incomplete Irrigation Project
975	38	Irrigation and Water Resources	81	24	Misappropriations, losses, defalcations, etc:
976	39	Irrigation and Water Resources	82	63	Misappropriations, losses, defalcations, etc. (S.F.)
977	40	Irrigation and Water Resources	83	18	Delay in submission of Utilisation Certificates
978	41	Irrigation and Water Resources	83	19	Misappropriations, losses, thefts, etc
Labour					
979	1	Labour and Employment	72	48	Non-achievement of objectives due to non-Utilization of cess funds
980	2	Labour	73	3	Short realization of cess

981	3	Labour	73	4	Short collection of cess
982	4	Labour	73	5	Delayed/non-deposit of cess
983	5	Labour	79	45	Delay in construction of Workers' Facilitation Centres
984	6	Labour	80	18	Non-utilization of funds on Welfare Schemes for Construction Workers and avoidable payment of Income Tax
985	7	Labour (ESI)	81	53	Delay in furnishing utilization certificates:
986	8	Labour	82	64	Misappropriations, losses, defalcations, etc. (S.F.)
987	9	Labour	83	8	Recoverable amount from employers against declined cheques
988	10	Labour	83	9	Misappropriations, losses, thefts, etc
Medical Education and Research					
989	1	Medical Education and Research	77	26	Non-maintenance of record for account of processing fee/ absence of provision for charging processing fee
990	2	Medical Education and Research	77	27	Irregularities noticed in respect of bank guarantees
991	3	Medical Education and Research	77	28	Implementation of rules, regulations etc. and availability of infrastructure and faculty – Recognition of fake documents
992	4	Medical Education and Research	79	10	Deficiencies in maintenance of records and suspected embezzlement
993	5	Medical Education and Research	79	11	Non-adjustment of advances
994	6	Medical Education and Research	79	14	Implementation of Schemes - Pradhan Mantri Swasthya Suraksha Yojana
995	7	Medical Education and Research	79	15	Implementation of Schemes - Pilot Programme for Prevention of Burn Injury
996	8	Medical Education and Research	79	16	Avoidable payment of Service Tax
997	9	Medical Education and Research	79	17	Improper evaluation of bids
Mines and Geology					
998	1	Mines and Geology	29	71	Results of Audit
999	2	Mines and Geology	32	47	Uncollected revenue
1000	3	Mines and Geology	32	48	Results of Audit
1001	4	Mines and Geology	34	55	Uncollected revenue
1002	5	Mines and Geology	38	50	Results of Audit
1003	6	Mines and Geology	38	51	Receipts from Mines and Minerals
1004	7	Mines and Geology	40	93	Outstanding Inspection s.
1005	8	Mines and Geology	40	94	Results of Audit
1006	9	Mines and Geology	44	48	Uncollected Revenue
1007	10	Mines and Geology	44	50	Results of Audit

1008	11	Mines and Geology	44	53	<i>Short Calculation of interest</i>
1009	12	Mines and Geology	44	54	<i>Uncollected Revenue</i>
1010	13	Mines and Geology	44	56	<i>Results of Audit</i>
1011	14	Mines and Geology	44	57	<i>Non-realisation of contract money and interest</i>
1012	15	Mines and Geology	44	58	<i>Non-recovery of dead rent and interest thereon</i>
1013	16	Mines and Geology	44	59	<i>Interest not charged on delayed payments</i>
1014	17	Mines and Geology	44	60	<i>Uncollected revenue.</i>
1015	18	Mines and Geology	44	61	<i>Results of Audit</i>
1016	19	Mines and Geology	44	62	<i>Non-recovery of contract money and interest</i>
1017	20	Mines and Geology	44	63	<i>Non-recovery/Short-recovery of royalty</i>
1018	21	Mines and Geology	44	64	<i>Interest not charged</i>
1019	22	Mines and Geology	48	14	<i>Arrears in revenue</i>
1020	23	Mines and Geology	48	15	<i>Outstanding inspection s and audit observations</i>
1021	24	Mines and Geology	50	112	<i>Results of Audit</i>
1022	25	Mines and Geology	50	139	<i>Arrears in revenue</i>
1023	26	Mines and Geology	54	97	<i>Arrears in revenue</i>
1024	27	Mines and Geology	54	98	<i>Results of Audit</i>
1025	28	Mines and Geology	54	99	<i>Short recovery of contract money and interest</i>
1026	29	Mines and Geology	58	19	<i>Arrears in revenue</i>
1027	30	Mines and Geology	58	20	<i>Results of Audit</i>
1028	31	Mines and Geology	58	21	<i>Receipts from Mines and Minerals</i>
1029	32	Mines and Geology	58	22	<i>Non/Short recovery of dead rent, royalty and interest</i>
1030	33	Mines and Geology	58	23	<i>Non/Short recovery of royalty from Brick Kiln Owners</i>
1031	34	Mines and Geology	58	24	<i>Non-recovery of lease fee on short term permits</i>
1032	35	Mines and Geology	58	25	<i>Non recovery of interest on belated payments</i>
1033	36	Mines and Geology	63	47	<i>Arrears of revenue</i>
1034	37	Mines and Geology	63	48	<i>Results of Audit</i>
1035	38	Mines and Geology	65	65	<i>Arrears of revenue</i>
1036	39	Mines and Geology	65	66	<i>Arrears of revenue</i>
1037	40	Mines and Geology	65	67	<i>Non/short recovery of royalty and interest</i>
1038	41	Mines and Geology	67	75	<i>Non recovery of royalty and interest</i>
1039	42	Mines and Geology	68	79	<i>Results of Audit</i>

1040	43	Mines and Geology	70	81	<i>Result of audit</i>
1041	44	Mines and Geology	70	82	<i>Non-recovery of royalty and interest</i>
1042	45	Mines and Geology	71	82	<i>Results of audit</i>
1043	46	Mines and Geology	71	83	<i>Non-recovery of royalty and interest</i>
1044	47	Mines and Geology	72	121	<i>Non-recovery of royalty and interest</i>
1045	48	Mines and Geology	73	144	<i>Rusults of Audit</i>
1046	49	Mines and Geology	73	145	<i>Non/short realisation of bid money</i>
1047	50	Mines and Geology	74	117	<i>Non/short realisation of bid money</i>
1048	51	Mines and Geology	78	49	<i>Non/short recovery of royalty and interest</i>
1049	52	Mines and Geology	82	110	<i>Result of Audit</i>
1050	53	Mines and Geology	82	111	<i>Non/short recovery of royalty and interest</i>
Other Administrative Services					
1051	1	Other administrative services	83	25	<i>Delay in submission of Utilisation Certificates</i>
Power (Chief Electrical Inspector)					
1052	1	Power (Chief Electrical Inspector)	52	76	<i>Non-charging of electricity duty on extended load</i>
1053	2	Power (Chief Electrical Inspector)	52	77	<i>Short realization of electricity duty due to application of incorrect rates</i>
1054	3	Power (Chief Electrical Inspector)	52	78	<i>Electricity duty not charged after expiry of exemption period</i>
1055	4	Power (Chief Electrical Inspector)	70	85	<i>Analysis of arrears of revenue</i>
Printing and Stationery					
1056	1	Printing and Stationery	58	82	<i>Excess issue of paper to private printers</i>
1057	2	Printing and Stationery	60	90A	<i>Overpayment to private printer</i>
Public Health Engineering					
1058	1	Public Health Engineering	38	41	<i>Excess payment to the contractor</i>
1059	2	Public Health Engineering	38	42	<i>Excess Payment</i>
1060	3	Public Health Engineering	40	33	<i>Stores and stock</i>
1061	4	Public Health Engineering	44	3	<i>Sub-Standard execution of work.</i>
1062	5	Public Health Engineering	58	80	<i>Non-responsiveness to Audit findings and observation resulting in erosion of accountability</i>
1063	6	Public Health Engineering	61	12	<i>Shortage of material</i>
1064	7	Public Health Engineering	64	3	<i>Non-recovery of loans and non-contribution of share by MCs</i>
1065	8	Public Health Engineering	64	4	<i>Recoverable amount from HUDA</i>

1066	9	Public Health Engineering	64	6	<i>Yamuna Action Plan</i>
1067	10	Public Health Engineering	65	72	<i>Results of Audit</i>
1068	11	Public Health Engineering	70	79	<i>Result of audit</i>
1069	12	Public Health Engineering	70	80	<i>Non-recovery of water charges</i>
1070	13	Public Health Engineering	71	15	<i>Execution of work without call of tenders</i>
1071	14	Public Health Engineering	71	18	<i>Blocking of funds on purchase of stores in excess of requirement</i>
1072	15	Public Health Engineering	71	85	<i>Non-recovery of water charges</i>
1073	16	Public Health Engineering	75	1	<i>Expenditure in excess of estimates</i>
1074	17	Public Health Engineering	75	3	<i>Irregular splitting of works</i>
1075	18	Public Health Engineering	77	4	<i>Irregular splitting of works</i>
1076	19	Public Health Engineering	77	11	<i>Blockade of funds on unutilized pipes</i>
1077	20	Public Health Engineering	80	22	<i>Non-completion of the projects within stipulated period</i>
1078	21	Public Health Engineering	80	23	<i>Irregular enhancement of scope of works</i>
1079	22	Public Health Engineering	82	37	<i>Unfruitful expenditure on incomplete work.</i>
1080	23	Public Health Engineering	82	38	<i>Misappropriations, losses, defalcations, etc. (S.F.)</i>
1081	24	Public Health Engineering	83	12	<i>Wasteful expenditure on non-functional water works</i>
1082	25	Public Health Engineering	83	13	<i>Misappropriations, losses, thefts, etc</i>
Public Works Department (Building & Roads)					
1083	1	Public Works Department (Building & Roads)	36	51	<i>Results of Audit</i>
1084	2	Public Works Department (Building & Roads)	38	61	<i>Arrears of rent</i>
1085	3	Public Works Department (Building & Roads)	50	47	<i>Construction of major building including Staff Quarters</i>
1086	4	Public Works Department (Building & Roads)	50	49	<i>Execution of works without technical sanction of cost estimates</i>
1087	5	Public Works Department (Building & Roads)	50	57	<i>Reimbursement claims</i>
1088	6	Public Works Department (Building & Roads)	50	61	<i>Release of advances not covered by agreement</i>

1089	7	Public Works Department (Building & Roads)	50	63	<i>Excess payment of price increase on diesel</i>
1090	8	Public Works Department (Building & Roads)	50	65	<i>Irregular adjustment of expenditure</i>
1091	9	Public Works Department (Building & Roads)	52	43	<i>Miscellaneous Public Works Advances</i>
1092	10	Public Works Department (Building & Roads)	54	22	<i>Avoidable payment of interest</i>
1093	11	Public Works Department (Building & Roads)	58	136	<i>Utilization of departmental receipts towards expenditure</i>
1094	12	Public Works Department (Building & Roads)	60	64	<i>Non-responsiveness to Audit findings and observations resulting in erosion of accountability</i>
1095	13	Public Works Department (Building & Roads)	61	8	<i>Execution of Works</i>
1096	14	Public Works Department (Building & Roads)	62	76	<i>Non-adjustment of storage charges</i>
1097	15	Public Works Department (Building & Roads)	62	77	<i>Irregular/un-authorized expenditure of storage charges</i>
1098	16	Public Works Department (Building & Roads)	62	78	<i>Non-recovery of difference of sales tax</i>
1099	17	Public Works Department (Building & Roads)	63	52	<i>Results of Audit</i>
1100	18	Public Works Department (Building & Roads)	63	61	<i>Deficient agreements</i>
1101	19	Public Works Department (Building & Roads)	63	62	<i>Execution of works without technical sanctions</i>
1102	20	Public Works Department (Building & Roads)	63	64	<i>Loss due to failure to include sales tax clause in the contract document</i>
1103	21	Public Works Department (Building & Roads)	63	65	<i>Supply of Portland pozzolona cement instead of ordinary Portland Cement</i>
1104	22	Public Works Department (Building & Roads)	64	8	<i>Over payment to contractors</i>
1105	23	Public Works Department (Building & Roads)	68	39	<i>Irregular expenditure on operation of excess ex-cadre posts</i>
1106	24	Public Works Department (Building & Roads)	72	39	<i>Undue financial aid to contractor</i>

1107	25	Public Works Department (Building & Roads)	73	36	<i>Status of Acquisition and Allotment of Land at State Level</i>
1108	26	Public Works Department (Building & Roads)	73	37	<i>Acquisition of land</i>
1109	27	Public Works Department (Building & Roads)	73	38	<i>Conducting of physical verification of Government land</i>
1110	28	Public Works Department (Building & Roads)	73	39	<i>Non-mutation of land acquired</i>
1111	29	Public Works Department (Building & Roads)	73	41	<i>Unfruitful expenditure on incomplete building</i>
1112	30	Public Works Department (Building & Roads)	75	68	<i>Incomplete works</i>
1113	31	Public Works Department (Building & Roads)	75	69	<i>Miscellaneous Public Works Advances</i>
1114	32	Public Works Department (Building & Roads)	77	55	<i>Avoidable expenditure on acquisition of land</i>
1115	33	Public Works Department (Building & Roads)	79	46	<i>Maintenance of Roads</i>
1116	34	Public Works Department (Building & Roads)	79	47	<i>Contract management - Non-recovery of liquidated damages</i>
1117	35	Public Works Department (Building & Roads)	79	48	<i>Excess payment to agencies</i>
1118	36	Public Works Department (Building & Roads)	79	49	<i>Unfruitful expenditure on incomplete work</i>
1119	37	Public Works Department (Building & Roads)	80	24	<i>Premature deposit of funds with Railways</i>
1120	38	Public Works Department (Building & Roads)	80	25	<i>Time and cost overrun</i>
1121	39	Public Works Department (Building & Roads)	82	39	<i>Unfruitful expenditure on widening and strengthening of link road.</i>
Renewable Energy					
1122	1	Renewable Energy	38	16	<i>Evaluation and monitoring.</i>
1123	2	Renewable Energy	74	60	<i>Implementation of Solar Street Lighting Systems Programme</i>
Revenue and Disaster Management					
1124	1	Revenue and Disaster Management	26	10	<i>Gratuitous relief for crops/houses damaged</i>

1125	2	Revenue and Disaster Management	29	62	<i>Results of Audit</i>
1126	3	Revenue and Disaster Management	34	29	<i>Land reforms</i>
1127	4	Revenue and Disaster Management	34	30	<i>Compensation to landowner</i>
1128	5	Revenue and Disaster Management	34	31	<i>Consolidation of holdings</i>
1129	6	Revenue and Disaster Management	34	84	<i>Under valuation of immovable property</i>
1130	7	Revenue and Disaster Management	40	80	<i>Results of Audit</i>
1131	8	Revenue and Disaster Management	40	81	<i>Under valuation of immovable property</i>
1132	9	Revenue and Disaster Management	40	82	<i>Misclassifications of instruments</i>
1133	10	Revenue and Disaster Management	40	83	<i>Irregular grant of exemption</i>
1134	11	Revenue and Disaster Management	40	89	<i>Embezzlement of Government revenue</i>
1135	12	Revenue and Disaster Management	42	103	<i>Results of Audit</i>
1136	13	Revenue and Disaster Management	42	104	<i>Irregular exemption of stamp duty</i>
1137	14	Revenue and Disaster Management	44	46	<i>Mewat Development Board</i>
1138	15	Revenue and Disaster Management	44	66	<i>Uncollected Revenue (Land Revenue)</i>
1139	16	Revenue and Disaster Management	44	68	<i>Short levy of Stamp duty</i>
1140	17	Revenue and Disaster Management	44	70	<i>Evasion of Stamp duty and registration fee through power of attorney</i>
1141	18	Revenue and Disaster Management	44	72	<i>Misclassification of instruments</i>
1142	19	Revenue and Disaster Management	44	73	<i>Uncollected Revenue</i>
1143	20	Revenue and Disaster Management	44	76	<i>Results of Audit</i>
1144	21	Revenue and Disaster Management	50	95	<i>Internal Audit</i>
1145	22	Revenue and Disaster Management	50	100	<i>Short levy of stamp duty</i>
1146	23	Revenue and Disaster Management	50	105	<i>Outstanding audit objections in Internal Audit</i>
1147	24	Revenue and Disaster Management	50	107	<i>Short recovery of stamp duty on mortgage deed</i>
1148	25	Revenue and Disaster Management	50	108	<i>Evasion of stamp and registration fees through power of attorney</i>
1149	26	Revenue and Disaster Management	50	137	<i>Arrears in revenue</i>
1150	27	Revenue and Disaster Management	52	69	<i>Results of Audit</i>

1151	28	Revenue and Disaster Management	52	71	<i>Evasion of Stamp Duty due to under valuation of immovable property</i>
1152	29	Revenue and Disaster Management	54	17	<i>Inadmissible payment of cash compensation to manufacturing units/industry owners</i>
1153	30	Revenue and Disaster Management	54	18	<i>Fictitious payment of gratuitous relief</i>
1154	31	Revenue and Disaster Management	54	19	<i>Drawal of funds without requirement</i>
1155	32	Revenue and Disaster Management	54	49	<i>Arrear in revenue</i>
1156	33	Revenue and Disaster Management	54	50	<i>Results of Audit</i>
1157	34	Revenue and Disaster Management	54	51	<i>Results of Audit</i>
1158	35	Revenue and Disaster Management	54	52	<i>Non/Short recovery of Stamp duty</i>
1159	36	Revenue and Disaster Management	54	53	<i>Incorrect exemption of Stamp duty</i>
1160	37	Revenue and Disaster Management	54	54	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1161	38	Revenue and Disaster Management	54	57	<i>Evasion of stamp duty and registration fees through power of attorney</i>
1162	39	Revenue and Disaster Management	54	59	<i>Results of Audit</i>
1163	40	Revenue and Disaster Management	54	60	<i>Internal Controls in Land Revenue Department for recovery of dues treated as arrears of land revenue</i>
1164	41	Revenue and Disaster Management	54	61	<i>Procedure for receipt and disposal of revenue recovery cases</i>
1165	42	Revenue and Disaster Management	54	62	<i>Return of RRCs</i>
1166	43	Revenue and Disaster Management	56	21	<i>Loss of interest due to delayed refund of unspent amount</i>
1167	44	Revenue and Disaster Management	56	22	<i>Excess payment of Gratuitous Relief</i>
1168	45	Revenue and Disaster Management	58	29	<i>Results of Audit</i>
1169	46	Revenue and Disaster Management	58	30	<i>Stamp Duty and Registration Fees</i>
1170	47	Revenue and Disaster Management	58	116	<i>Results of Audit</i>
1171	48	Revenue and Disaster Management	58	117	<i>Short levy of stamp duty on exchange of property</i>
1172	49	Revenue and Disaster Management	58	119	<i>Evasion of stamp duty</i>
1173	50	Revenue and Disaster Management	60	24	<i>Fraudulent drawals and embezzlement of Government money</i>
1174	51	Revenue and Disaster Management	60	25	<i>Drawal of funds in advance of requirement</i>
1175	52	Revenue and Disaster Management	60	114	<i>Results of Audit</i>

1176	53	Revenue and Disaster Management	60	115	<i>Outstanding inspection s and audit observations</i>
1177	54	Revenue and Disaster Management	60	117	<i>Short levy of stamp duty on exchange of property</i>
1178	55	Revenue and Disaster Management	60	119	<i>Short levy of stamp duty on lease deed</i>
1179	56	Revenue and Disaster Management	60	120	<i>Embezzlement/evasion of stamp duty</i>
1180	57	Revenue and Disaster Management	62	36	<i>Results of Audit</i>
1181	58	Revenue and Disaster Management	62	38	<i>Evasion of stamp duty due to under valuation of immovable property</i>
1182	59	Revenue and Disaster Management	62	39	<i>Non-levy of stamp duty on exchange of property</i>
1183	60	Revenue and Disaster Management	62	41	<i>Short levy of stamp duty</i>
1184	61	Revenue and Disaster Management	62	42	<i>Inadmissible exemption of stamp duty</i>
1185	62	Revenue and Disaster Management	63	17	<i>Results of Audit</i>
1186	63	Revenue and Disaster Management	63	18	<i>Evasion of stamp duty due to under valuation of immovable property</i>
1187	64	Revenue and Disaster Management	63	19	<i>Short levy of stamp duty on exchange of property</i>
1188	65	Revenue and Disaster Management	63	20	<i>Evasion of stamp duty on release deeds</i>
1189	66	Revenue and Disaster Management	63	66	<i>Policy for recovery of beneficiaries share not formulated</i>
1190	67	Revenue and Disaster Management	64	7	<i>Organizational set up</i>
1191	68	Revenue and Disaster Management	64	43	<i>Results of Audit</i>
1192	69	Revenue and Disaster Management	64	45	<i>Sales and utilization of non judicial stamps</i>
1193	70	Revenue and Disaster Management	64	46	<i>Defects noticed in Sub-Registrar Offices</i>
1194	71	Revenue and Disaster Management	64	47	<i>Indents for supply of non-judicial stamps</i>
1195	72	Revenue and Disaster Management	64	48	<i>Short receipt of stamps</i>
1196	73	Revenue and Disaster Management	64	49	<i>Non-disposal of obsolete/damaged stamps</i>
1197	74	Revenue and Disaster Management	64	50	<i>Evasion of stamp duty due to misclassification of sale deeds into release deeds</i>
1198	75	Revenue and Disaster Management	64	51	<i>Failure to cross verify the transactions</i>
1199	76	Revenue and Disaster Management	64	52	<i>Short levy of stamp duty</i>
1200	77	Revenue and Disaster Management	64	53	<i>Under valuation of immovable properties</i>
1201	78	Revenue and Disaster Management	64	54	<i>Short levy of stamp duty due to incorrect application of rates</i>

1202	79	Revenue and Disaster Management	64	56	<i>Incorrect grant of exemption</i>
1203	80	Revenue and Disaster Management	64	57	<i>Incorrect grant of exemption</i>
1204	81	Revenue and Disaster Management	64	58	<i>Misclassification of instruments</i>
1205	82	Revenue and Disaster Management	64	59	<i>Short levy of stamp duty on lease deeds</i>
1206	83	Revenue and Disaster Management	64	60	<i>Short levy of stamp duty</i>
1207	84	Revenue and Disaster Management	64	61	<i>Non/short levy of registration fee</i>
1208	85	Revenue and Disaster Management	64	62	<i>Results of Audit</i>
1209	86	Revenue and Disaster Management	64	63	<i>Failure of senior officials to enforce accountability and protect interest of Government</i>
1210	87	Revenue and Disaster Management	65	44	<i>Short levy of stamp duty and registration fee</i>
1211	88	Revenue and Disaster Management	65	45	<i>Non realization of stamp duty</i>
1212	89	Revenue and Disaster Management	65	47	<i>Short levy of stamp duty due to incorrect application of rate of tax</i>
1213	90	Revenue and Disaster Management	67	82	<i>Results of Audit</i>
1214	91	Revenue and Disaster Management	67	83	<i>Short levy of stamp duty due to misclassification of deeds</i>
1215	92	Revenue and Disaster Management	67	84	<i>Irregular exemption of stamp duty & registration fee on mortgage deeds executed & registered by the Agricultureists</i>
1216	93	Revenue and Disaster Management	67	85	<i>Miscellaneous irregularities, i.e. the detail of stamp papers issued by Treasury Office was not mentioned on the office copies of the instruments registered</i>
1217	94	Revenue and Disaster Management	67	88	<i>Misclassification of documents</i>
1218	95	Revenue and Disaster Management	67	89	<i>Short levy of stamp duty due to under valuation of properties</i>
1219	96	Revenue and Disaster Management	67	90	<i>Short levy of stamp duty due to under valuation of properties</i>
1220	97	Revenue and Disaster Management	67	91	<i>Unauthorized retention of receipts</i>
1221	98	Revenue and Disaster Management	68	41	<i>Misappropriation, losses, defalcation, etc.</i>
1222	99	Revenue and Disaster Management	68	86	<i>Results of Audit</i>
1223	100	Revenue and Disaster Management	68	87	<i>Short levy of stamp duty due to application of incorrect rates of immovable property</i>
1224	101	Revenue and Disaster Management	68	142	<i>Absence of mechanism to detect availing of irregular exemption by not presenting documents for registration</i>
1225	102	Revenue and Disaster Management	68	143	<i>Contracts for catching fish from public ponds</i>

1226	103	Revenue and Disaster Management	68	144	<i>Incorrect grant of exemption on instrument of SEZ/real estate developer</i>
1227	104	Revenue and Disaster Management	68	145	<i>Exemption of SD on collusive decrees</i>
1228	105	Revenue and Disaster Management	68	146	<i>Remission of SD on instruments of compensation awards</i>
1229	106	Revenue and Disaster Management	68	147	<i>Incorrect grant of remission of SD</i>
1230	107	Revenue and Disaster Management	68	149	<i>Delay in implementation of enhanced rates</i>
1231	108	Revenue and Disaster Management	68	150	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1232	109	Revenue and Disaster Management	68	151	<i>Loss of stamp duty due to misclassification of documents</i>
1233	110	Revenue and Disaster Management	68	152	<i>Short levy duty due to application of incorrect rates of immovable property</i>
1234	111	Revenue and Disaster Management	68	153	<i>General controls</i>
1235	112	Revenue and Disaster Management	68	154	<i>Audit findings/General controls</i>
1236	113	Revenue and Disaster Management	68	155	<i>Inadequacy of input controls & validation checks</i>
1237	114	Revenue and Disaster Management	68	156	<i>Disputed lands and properties</i>
1238	115	Revenue and Disaster Management	68	157	<i>Non-allotment of unique ID number to land owner/cultivator</i>
1239	116	Revenue and Disaster Management	68	158	<i>Absence of provision in HARIS to capture serial number of stamp papers</i>
1240	117	Revenue and Disaster Management	68	159	<i>Other points of interest</i>
1241	118	Revenue and Disaster Management	70	28	<i>Non-refund of un-utilized balance of CRF</i>
1242	119	Revenue and Disaster Management	70	29	<i>Payment of gratuitous relief on contradictory reports</i>
1243	120	Revenue and Disaster Management	70	30	<i>Fraud in distribution and double payment of CRF</i>
1244	121	Revenue and Disaster Management	70	59	<i>Result of audit</i>
1245	122	Revenue and Disaster Management	70	60	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1246	123	Revenue and Disaster Management	70	61	<i>Evasion of stamp duty due to misclassification of documents</i>
1247	124	Revenue and Disaster Management	70	62	<i>Short levy of stamp duty due to application of incorrect rates of immovable property</i>
1248	125	Revenue and Disaster Management	70	63	<i>Exemption of stamp duty on collusive decrees</i>
1249	126	Revenue and Disaster Management	71	58	<i>Absence of mechanism to detect evasion of stamp duty by not presenting documents for registration</i>
1250	127	Revenue and Disaster Management	71	59	<i>Contracts for collection of toll by private entrepreneurs</i>
1251	128	Revenue and Disaster Management	71	60	<i>Sale of industrial units through public auction by Haryana Financial Corporation (HFC)</i>

1252	129	Revenue and Disaster Management	71	61	<i>Failure to levy stamp duty on land sold with less than 1,000 square yards as residential property and the market value of immovable properties</i>
1253	130	Revenue and Disaster Management	71	62	<i>Failure to levy stamp duty on land sold with less than 1,000 square yards as residential property and the market value of immovable properties</i>
1254	131	Revenue and Disaster Management	71	63	<i>Absence of time limit for disposal of undervaluation cases referred to the Collector</i>
1255	132	Revenue and Disaster Management	71	64	<i>Short levy of stamp duty and registration feedue to misclassification of documents</i>
1256	133	Revenue and Disaster Management	71	65	<i>Delay in implementation of enhanced rates of registration fee</i>
1257	134	Revenue and Disaster Management	71	66	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1258	135	Revenue and Disaster Management	71	67	<i>Non-levy of stamp duty on collusive decrees 18</i>
1259	136	Revenue and Disaster Management	72	110	<i>Evasion of stamp duty due to misclassification of Documents</i>
1260	137	Revenue and Disaster Management	72	111	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1261	138	Revenue and Disaster Management	72	112	<i>Short levy of stamp duty due to application of incorrect rates of immovable property</i>
1262	139	Revenue and Disaster Management	72	113	<i>Suspected misappropriation of stamp duty</i>
1263	140	Revenue and Disaster Management	72	114	<i>Short levy of stamp duty on partition deed</i>
1264	141	Revenue and Disaster Management	72	115	<i>Irregular exemption of stamp duty</i>
1265	142	Revenue and Disaster Management	73	67	<i>Audit Findings</i>
1266	143	Revenue and Disaster Management	73	68	<i>Misappropriations, losses, defalcations, etc.(STATE FINANCES)</i>
1267	144	Revenue and Disaster Management	73	137	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1268	145	Revenue and Disaster Management	73	138	<i>Non-levy of stamp duty on plant and machinery</i>
1269	146	Revenue and Disaster Management	73	139	<i>Evasion of stamp duty due to misclassification of documents</i>
1270	147	Revenue and Disaster Management	73	140	<i>Short levy of stamp duty and registration fee due to misclassification of documents</i>
1271	148	Revenue and Disaster Management	73	141	<i>Short levy of stamp duty due to application of incorrect rates of immovable property</i>
1272	149	Revenue and Disaster Management	73	142	<i>Irregular exemption of stamp duty</i>
1273	150	Revenue and Disaster Management	74	94	<i>Results of audit</i>
1274	151	Revenue and Disaster Management	74	95	<i>Misclassification of sale deeds</i>
1275	152	Revenue and Disaster Management	74	96	<i>Critical fields left blank</i>

1276	153	Revenue and Disaster Management	74	97	<i>Measurement units</i>
1277	154	Revenue and Disaster Management	74	98	<i>Wrong input of construction year</i>
1278	155	Revenue and Disaster Management	74	99	<i>Incomplete data capturing</i>
1279	156	Revenue and Disaster Management	74	100	<i>Acceptance of junk data input</i>
1280	157	Revenue and Disaster Management	74	101	<i>Non-capturing of second property details</i>
1281	158	Revenue and Disaster Management	74	102	<i>Non-mapping of locations falling within/outside MC limits</i>
1282	159	Revenue and Disaster Management	74	103	<i>Non-digitisation of prime Khasra master</i>
1283	160	Revenue and Disaster Management	74	104	<i>Transactions by farmers and minus data in case of land purchased against compensation</i>
1284	161	Revenue and Disaster Management	74	105	<i>Transactions on Agricultural land within municipal Omits</i>
1285	162	Revenue and Disaster Management	74	106	<i>HUDA plots having preferential number 'P'</i>
1286	163	Revenue and Disaster Management	74	107	<i>Continued dependence on manual procedures</i>
1287	164	Revenue and Disaster Management	74	108	<i>Non recording of Khasra numbers in the Collector rate list</i>
1288	165	Revenue and Disaster Management	74	109	<i>Non-disposal/recovery of pending cases of under- valuation referred to the Collectors</i>
1289	166	Revenue and Disaster Management	74	110	<i>Short levy of stamp duty due to undervaluation of immovable property</i>
1290	167	Revenue and Disaster Management	74	111	<i>Improper maintenance of record</i>
1291	168	Revenue and Disaster Management	74	112	<i>Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement</i>
1292	169	Revenue and Disaster Management	74	113	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1293	170	Revenue and Disaster Management	74	114	<i>Short levy of stamp duty due to application of incorrect rates of immovable property</i>
1294	171	Revenue and Disaster Management	74	115	<i>Undue benefit through reduction in stamp duty</i>
1295	172	Revenue and Disaster Management	74	116	<i>Exemption of stamp duty on collusive decrees</i>
1296	173	Revenue and Disaster Management	75	70	<i>Delay in release of annuity payment to the beneficiaries</i>
1297	174	Revenue and Disaster Management	75	98	<i>Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement</i>
1298	175	Revenue and Disaster Management	75	99	<i>Absence of time limit for disposal of cases of undervaluation referred to the Collector under Section 47-A of IS Act</i>
1299	176	Revenue and Disaster Management	75	100	<i>Short levy of stamp duty due to application of incorrect rates of immoveable property</i>

1300	177	Revenue and Disaster Management	75	101	<i>Short levy of stamp duty due to undervaluation of immoveable property</i>
1301	178	Revenue and Disaster Management	75	102	<i>Evasion of stamp duty due to misclassification of documents</i>
1302	179	Revenue and Disaster Management	75	103	<i>Evasion of stamp duty due to undervaluation of immoveable property</i>
1303	180	Revenue and Disaster Management	75	104	<i>Undue benefit through reduction in Stamp Duty</i>
1304	181	Revenue and Disaster Management	75	105	<i>Position of arrears</i>
1305	182	Revenue and Disaster Management	75	106	<i>Non/delayed accountal of Revenue Recovery Certificates (RRCs)</i>
1306	183	Revenue and Disaster Management	75	107	<i>Non-follow up/delayed action</i>
1307	184	Revenue and Disaster Management	75	108	<i>Failure to follow up the RRCs sent to other Collectors</i>
1308	185	Revenue and Disaster Management	78	39	<i>Results of audit:</i>
1309	186	Revenue and Disaster Management	78	40	<i>Short realization of stamp duty due to misclassification of documents</i>
1310	187	Revenue and Disaster Management	78	41	<i>Short levy of stamp duty due to application of incorrect rates of immoveable properties</i>
1311	188	Revenue and Disaster Management	78	42	<i>Short levy of stamp duty due to application of non prime rates on land containing prime khasras</i>
1312	189	Revenue and Disaster Management	78	43	<i>Short realization of stamp duty due to registration of documents on the basis of old agreement</i>
1313	190	Revenue and Disaster Management	78	44	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1314	191	Revenue and Disaster Management	78	45	<i>Irregular exemption of stamp duty</i>
1315	192	Revenue and Disaster Management	78	46	<i>Undue benefit through reduction in stamp duty</i>
1316	193	Revenue and Disaster Management	80	26	<i>Extra burden of interest due to parking of funds outside the Government Account violating government instructions</i>
1317	194	Revenue and Disaster Management	81	25	<i>Payment of inadmissible compensation for damaged crops</i>
1318	195	Revenue and Disaster Management	82	24	<i>Suspected embezzlement</i>
1319	196	Revenue and Disaster Management	82	98	<i>Result of audit</i>
1320	197	Revenue and Disaster Management	82	99	<i>sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property</i>
1321	198	Revenue and Disaster Management	82	100	<i>sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property</i>
1322	199	Revenue and Disaster Management	82	101	<i>Short lev of stamp duty in 14 deeds amounting to Rs. 2.46 crore in 6 SRs due to misclassification of collaboration agreement.</i>
1323	200	Revenue and Disaster Management	82	102	<i>Short levy of stamp duty due to application of non prime rates on land containing prime khasras</i>

1324	201	Revenue and Disaster Management	82	103	<i>Misclassification of 'conveyance on sale' as release deeds</i>
1325	202	Revenue and Disaster Management	82	104	<i>Irregular remission of stamp duty</i>
1326	203	Revenue and Disaster Management	82	105	<i>Incorrect grant of exemption</i>
1327	204	Revenue and Disaster Management	82	106	<i>Short realisation of stamp duty due to application of incorrect rates</i>
1328	205	Revenue and Disaster Management	82	107	<i>Irregular exemption of stamp duty</i>
1329	206	Revenue and Disaster Management	82	108	Short levy of stamp duty on lease deeds
Rural Development					
1330	1	Rural Development	44	36	Integrated Rural Development Programme
1331	2	Rural Development	50	78	Non-recovery/non-adjustment of advances to Ex-Sarpanches
1332	3	Rural Development	50	79	Non-recovery of misutilised subsidy
1333	4	Rural Development	61	15	Allotment of houses to ineligible families
1334	5	Rural Development	61	16	Other irregularities
1335	6	Rural Development	61	22	Reclamation work not taken up for 2½ years
1336	7	Rural Development	65	17	Misappropriation of wheat under Samporna Grameen Rozgar Yojana
1337	8	Rural Development	65	18	Advances from former Sarpanches not recovered/adjusted
1338	9	Rural Development	67	12	Execution of works/Works undertaken
1339	10	Rural Development	67	13	Execution of works without technical sanctions and splitting of works
1340	11	Rural Development	67	14	Wasteful expenditure on Below Poverty Line census
1341	12	Rural Development	68	56	Allotment of houses to ineligible families
1342	13	Rural Development	70	13	Financial performance
1343	14	Rural Development	70	14	Programme management
1344	15	Rural Development	70	15	Abnormal delay in completion of projects
1345	16	Rural Development	70	16	Role of Self Help Groups in implementing DDP objectives
1346	17	Rural Development	70	17	Execution of works
1347	18	Rural Development	70	18	Other topics of interest
1348	19	Rural Development	70	19	Maintenance of record
1349	20	Rural Development	73	53	Execution of forest works
1350	21	Rural Development	81	48	Delay in furnishing utilization certificates:
1351	22	Rural Development	82	65	Delay in furnishing utilisation certificates (S.F.)
1352	23	Rural Development	83	22	<i>Delay in submission of Utilisation Certificates</i>

Science and Technology					
1353	1	Science and Technology	81	50	Delay in furnishing utilization certificates:
1354	2	Science & Technology	83	23	<i>Delay in submission of Utilisation Certificates</i>
Social Justice and Empowerment					
1355	1	Social Welfare	44	23	Payment of pension to ineligible persons
1356	2	Social Welfare	44	26	Liberation of scavengers
1357	3	Social Welfare	50	8	Panjiri Plants
1358	4	Social Welfare	52	60	Embezzlement of Rs.3.99 lakh
1359	5	Social Welfare	60	26	Fraudulent payment of Old Age Pension
1360	6	Social Justice and Empowerment	62	60	Facilities to handicapped persons
1361	7	Social Justice and Empowerment	62	61	Budget provision and expenditure
1362	8	Social Justice and Empowerment	62	62	Identification of persons with disabilities
1363	9	Social Justice and Empowerment	62	63	Non-maintenance of record
1364	10	Social Justice and Empowerment	62	64	Monitoring
1365	11	Social Justice and Empowerment	73	69	Disbursement of old age summan allowances to ineligible persons
1366	12	Social Justice and Empowerment	77	61	Delay in furnishing utilization certificates
1367	13	Social Justice and Empowerment	79	58	Delay in furnishing utilization certificates
1368	14	Social Justice and Empowerment	79	59	Misappropriations, losses, defalcations, etc
1369	15	Social Justice and Empowerment	80	42	Delay in furnishing utilization certificates
1370	16	Social Justice and Empowerment	80	43	Misappropriations, losses, defalcations, etc.
1371	17	Social Justice and Empowerment	81	44	Delay in furnishing utilization certificates:
1372	18	Social Justice and Empowerment	81	45	Misappropriations, losses, defalcations, etc:
1373	19	Social Justice and Empowerment	82	67	Delay in furnishing utilisation certificates (S.F)
1374	20	Social Justice and Empowerment	82	68	Misappropriation, losses, defalcation, etc.
1375	21	Social justice & empowerment	83	16	<i>Delay in submission of Utilisation Certificates</i>
1376	22	Social justice & empowerment	83	17	<i>Misappropriations, losses, thefts, etc</i>
Sports and Youth Affairs					
1377	1	Sports and Youth Affairs	77	58	Parking of funds

1378	2	Sports and Youth Affairs	77	59	Irregular payment and Non-recovery from the students
1379	3	Sports and Youth Affairs	80	44	Delay in furnishing utilization certificates
1380	4	Sports and Youth Affairs	81	46	Delay in furnishing utilization certificates:
1381	5	Sports and Youth Affairs	81	47	Misappropriations, losses, defalcations, etc:
1382	6	Sports and Youth Affairs	82	69	Delay in furnishing utilisation certificates (S.F)
1383	7	Sports and Youth Affairs	82	70	Misappropriation, losses, defalcation, etc. (S.F)
1384	8	Sports and Youth Affairs	83	4	<i>Parking of government funds</i>
1385	9	Sports and Youth Affairs	83	5	<i>Delay in submission of Utilisation Certificates</i>
Technical Education					
1386	1	Technical Education	73	76	Grants-in-aid
1387	2	Technical Education	73	80	Special coaching for competition/placement for SC Students
1388	3	Technical Education	73	85	Financial Irregularities
1389	4	Technical Education	81	54	Delay in furnishing utilization certificates:
1390	5	Technical Education	82	71	Delay in furnishing utilisation certificates (S.F)
1391	6	Technical Education	83	30	<i>Delay in submission of Utilisation Certificates</i>
Town & Country Planning					
1392	1	Town and Country Planning	44	41	Functioning of State Planning Cell
1393	2	Town and Country Planning	44	43	Avoidable payment of interest
1394	3	Town and Country Planning	50	24	Construction of Building and Roads by HUDA
1395	4	Town & Country Planning	50	25	Construction of Building
1396	5	Town and Country Planning	50	28	Non-recovery of compounding fee
1397	6	Town and Country Planning	50	29	Avoidable payment of interest
1398	7	Town and Country Planning	50	81	Non-recovery of auction money
1399	8	Town and Country Planning	52	53	Non-recovery of rent from the lessees due to non-observance of conditions of lease deed
1400	9	Town and Country Planning	54	34	Non-utilization of land
1401	10	Town and Country Planning	54	35	Loss due to non-recovery of rebate
1402	11	Town and Country Planning	58	93	Non-recovery of enhanced compensation of land

1403	12	Town and Country Planning	60	27	Non-collection of External Development Charges (EDCs)
1404	13	Town and Country Planning	60	29	Less recovery of plan scrutiny fee
1405	14	Town and Country Planning	60	30	Avoidable loss due to delay in handling over possession of plots
1406	15	Town and Country Planning	61	26	Non recovery of external development charges
1407	16	Town and Country Planning	62	70	Exemption of Sales Tax
1408	17	Town and Country Planning	65	3	Outstanding recovery of Planning water sewerage charges
1409	18	Town and Country Planning	65	6	Avoidable payments of Planning interest due to delay making payment of enhanced Acquisition to land owners
1410	19	Town and Country Planning	65	9	Occupation of shops by Planning Government departments
1411	20	Town and Country Planning	65	10	Land under unauthorized Planning possession
1412	21	Town and Country Planning	67	25	Estate Officer, HUDA Faridabad
1413	22	Town and Country Planning	68	33	Due to slackness on the part of EO's HUDA, Faridabad, Gurgaon and Panchkula in revision of rent after every three years and non-charging of rent for additional filling points of petrol pumps installed subsequently, HUDA was deprived of the revenue of Rs.1.49 Crore (2003-Civil)
1414	23	Town and Country Planning	68	34	Extra expenditure on account of delayed payment of land, compensation and interest thereon
1415	24	Town and Country Planning	68	35	Unfruitful expenditure on incomplete work
1416	25	Town and Country Planning	71	76	Results of audit
1417	26	Town and Country Planning	71	77	Non recovery / realization of licence fee
1418	27	Town and Country Planning	71	78	Non recovery / realization of licence fee
1419	28	Town and Country Planning	73	25	Recovery of external development charges
1420	29	Town and Country Planning	73	26	Delays in payment of Annuity to landowners
1421	30	Town and Country Planning	73	27	Non-maintenance of records
1422	31	Town and Country Planning	73	28	Payments made without updating the revenue records
1423	32	Town and Country Planning	73	29	Wrong calculation of Income Tax at source
1424	33	Town and Country Planning	73	30	Deduction of Income Tax at source
1425	34	Town and Country Planning	73	31	Conclusions

1426	35	Town and Country Planning	73	32	Audit Findings
1427	36	Town and Country Planning	73	33	Non-recovery of lease rent from petrol pumps
1428	37	Town and Country Planning	73	34	Undue favour to the Society
1429	38	Town and Country Planning	73	35	Grant of licenses to private colonizers
1430	39	Town and Country Planning	74	22	Planning not done in consonance with the Regional Plan of NCRPB
1431	40	Town and Country Planning	74	23	Extra payment of interest due to delay in referring the cases to Courts
1432	41	Town and Country Planning	74	24	Infructuous expenditure on development of auto market
1433	42	Town and Country Planning	74	25	Non development of acquired land
1434	43	Town and Country Planning	74	26	Abnormal rates allowed to a contractor
1435	44	Town and Country Planning	74	27	Execution of works not in the ambit of HUDA
1436	45	Town and Country Planning	74	28	Sewer and storm water drainage works
1437	46	Town and Country Planning	74	29	Water supply works in Gurgaon
1438	47	Town and Country Planning	74	30	Development of roads
1439	48	Town and Country Planning	74	31	Non-development of land for commercial complexes
1440	49	Town and Country Planning	74	33	Irregularities in allotment of plots under reserve categories
1441	50	Town and Country Planning	74	34	Issues related to private colonizers
1442	51	Town and Country Planning	74	35	Inadequate control over colonizers
1443	52	Town and Country Planning	74	36	Non-completion of low cost/affordable housing colonies
1444	53	Town and Country Planning	74	37	Non-renewal of licences
1445	54	Town and Country Planning	74	38	Non-approval of building plans
1446	55	Town and Country Planning	74	39	Time schedule for completion of projects as a whole
1447	56	Town and Country Planning	74	40	Non-submission of accounts statements
1448	57	Town and Country Planning	74	41	Non-recovery of EDC/IDC
1449	58	Town and Country Planning	74	42	Non-recovery of lease money and other charges
1450	59	Town and Country Planning	75	71	Construction of Buildings and their utilization
1451	60	Town and Country Planning	75	72	Status of utilisation of land acquired by HUDA

1452	61	Town and Country Planning(HUDA)	79	53	Non-recovery of unearned increase in value of land and annual ground rent
1453	62	Town and Country Planning	80	27	Failure to recover Government dues from a defaulter developer
1454	63	Town and Country Planning	80	28	Purchase of pipes in excess of requirement
1455	64	Town and Country Planning (HSVP)	81	31	Grant of licences without assessing financial adequacy:
1456	65	Town and Country Planning (HSVP)	81	32	Non-initiation of action against defaulters:
1457	66	Town and Country Planning (HSVP)	81	33	Non-auction of originally un-allotted properties in developed sectors:
1458	67	Town and Country Planning (HSVP)	81	34	Non-reconciliation leading to non-detection of fraud:
1459	68	Town and Country Planning (HSVP)	81	35	Lack of perspective plan for time bound development of acquired land:
1460	69	Town and Country Planning (HSVP)	81	36	Non-recovery of external development charges:
1461	70	Town and Country Planning (HSVP)	81	37	Management of recovery of land enhanced compensation:
1462	71	Town and Country Planning (HSVP)	81	38	Continuance of business in resumed properties:
1463	72	Town and Country Planning (HSVP)	81	39	Outstanding recovery of water and sewerage charges:
1464	73	Town and Country Planning (HSVP)	81	40	Outstanding rent against leased property:
1465	74	Town and Country Planning (HSVP)	81	41	Irregularities in execution of Sports Complex Project:
1466	75	Town and Country Planning (HSVP)	81	42	Allotment of works to an ineligible contractor through enhancement:
1467	76	Town and Country Planning	82	40	Growth of unauthorised colonies
1468	77	Town and Country Planning	82	41	Licences granted in excess of permissible area
1469	78	Town and Country Planning	82	42	Delay in initiation of action for cancellation of licence.
1470	79	Town and Country Planning	82	43	Lack of action against defaulting developer
1471	80	Town and Country Planning	82	44	Part occupation certificate issued without recovering EDC
1472	81	Town and Country Planning	82	45	Non-development of colonies of cancelled licences
1473	82	Town and Country Planning	82	46	Short-transfer of Economically Weaker Sections plots/ flats
1474	83	Town and Country Planning	82	47	Non-recovery of External Development Charges/ Infrastructure Development Charges
1475	84	Town and Country Planning	82	48	Non-recovery of revised licence fee
1476	85	Town and Country Planning	82	49	Bank-guarantees not obtained from colonisers
1477	86	Town and Country Planning	82	50	Non-revalidation of bank guarantees

1478	87	Town and Country Planning	82	51	Non-recovery of demolition charges
1479	88	Town and Country Planning	82	52	Grant of CLU permissions in violation of rules and regulations
1480	89	Town and Country Planning	82	53	Violations of conditions of CLU permission
1481	90	Town and Country Planning	82	54	Non-recovery of External Development Charges
1482	91	Town and Country Planning	82	55	Grant of Occupation Certificate to incomplete building
1483	92	Town and Country Planning	82	56	Irregular utilisation of agriculture warehouse
1484	93	Town and Country Planning	82	57	Excess payment to contractor (HSVP)
1485	94	Town and Country Planning	82	58	Execution of works irregularly and without calling tenders (HSVP)
1486	95	Town and Country Planning	83	6	<i>Loss due to non-recovery of lease money</i>
1487	96	Town and Country Planning	83	7	Non-recovery of compensation from contractor
Transport					
1488	1	Transport	48	20	Outstanding audit objections in internal audit
1489	2	Transport	50	32	Purchase of Sub-standard tubes of butyl rubber
1490	3	Transport	58	34	Non deposit of token tax
1491	4	Transport	58	121	Taxes on Motor Vehicles
1492	5	Transport	58	123	Short realization of permit/countersignature fee
1493	6	Transport	58	124	Lack of co-ordination between Transport and Excise and Taxation Department
1494	7	Transport	58	125	Non-recovery of token tax in respect of Stage carriage buses
1495	8	Transport	60	129	Non/short charging of fitness fee (Passing fee)
1496	9	Transport	60	130	Non-realization of fees
1497	10	Transport	62	43	Non-realization of token tax
1498	11	Transport	63	25	Non deposit of token tax
1499	12	Transport	65	49	Short realization of bid money on stage carriage permits
1500	13	Transport	65	50	Non recovery of token tax in respect of stage carriage buses
1501	14	Transport	65	51	Short charging of driving licence fee
1502	15	Transport	65	52	Short realization of Registration fees
1503	16	Transport	65	53	Short/non levy of penalty on overloading of vehicles
1504	17	Transport	65	54	Private Service Vehicles
1505	18	Transport	67	78	Taxes on Motor Vehicles/Short realization of permit and counter signature fee

1506	19	Transport	67	79	Non realization of token tax from private service vehicles
1507	20	Transport	67	80	Short realization of bid money on stage carriage permits
1508	21	Transport	68	80	Lack of control over monitoring of duplicate engine/chassis number
1509	22	Transport	68	81	Same registration numbers were allotted to two vehicles
1510	23	Transport	68	82	Registration of two or more vehicles with same insurance cover note
1511	24	Transport	68	129	Non-charging of permit transfer fee
1512	25	Transport	68	130	Non-realisation of bid money on stage carriage permits
1513	26	Transport	68	131	Non/short recovery of token tax from stage carriage bus owners
1514	27	Transport	68	132	Short realization of conductor's licence fee
1515	28	Transport	70	68	City bus owners
1516	29	Transport	70	69	Stage carriage buys owners
1517	30	Transport	70	70	Short realization of permit transfer fee
1518	31	Transport	70	71	Non-realization of additional fee for retention of choice registration
1519	32	Transport	71	72	Stage carriage bus owners
1520	33	Transport	71	73	City bus owners
1521	34	Transport	71	74	Non-realisation of additional fee for retention of choice registration mark
1522	35	Transport	72	109	City bus owners
1523	36	Transport	73	143	Non/short realization of bid money on stage carriage permits
1524	37	Transport	74	62	Employment of bus conductors in excess of requirement
1525	38	Transport	74	63	Avoidable loss due to procurement of buses violating CMVR
1526	39	Transport	74	118	Non renewal of permits of transport vehicles
1527	40	Transport	74	119	Non collection of Adda fees
1528	41	Transport	75	109	Delay in implementation of revised penalty rates
1529	42	Transport	75	110	Non/short levy of penalty on over loading of vehicles
1530	43	Transport	75	111	Non/short recovery of token tax from private/goods vehicles
1531	44	Transport	75	112	Short deposit/loss of interest on delayed deposit of Government revenue and non-attestation/verification of of DCR/CTR register
1532	45	Transport	78	47	Non fixation of snap locks
1533	46	Transport	80	29	Undue favour to Agency

1534	47	Transport	81	43	Under utilization of buses
1535	48	Transport	82	59	Excess expenditure due to award of work at higher rates
1536	49	Transport	81	109	Implementation of audit recommendations
Urban Local Bodies					
1537	1	Colonization	25	9	Encroachment of Land
1538	2	Urban Local Bodies(Local Self Government)	36	3	Non-recovery of Government dues
1539	3	Urban Development	58	90	Urban Employment Generation Programme
1540	4	Urban Development	62	66	Non-collection of fire tax
1541	5	Urban Development	63	42	Results of Audit
1542	6	Urban Development	63	43	Non recovery of 832 supervision charges
1543	7	Urban Local Bodies	68	59	Non-submission of Accounts
1544	8	Urban Local Bodies	73	66	Audit Findings
1545	9	Urban Local Bodies	75	11	Non-recovery of supervision charges
1546	10	Urban Local Bodies	75	13	Split-up of estimates
1547	11	Urban Local Bodies	75	17	Non-recovery of Labour Cess
1548	12	Urban Local Bodies	75	19	Non-recovery of old outstanding taxes, fees etc
1549	13	Urban Local Bodies	75	20	Non-allotment of EWS houses constructed under JNNURM
1550	14	Urban Local Bodies	75	21	Solid Waste Management
1551	15	Urban Local Bodies	75	22	Urban wage employment programme
1552	16	Urban Local Bodies	75	23	Payment made without execution of works
1553	17	Urban Local Bodies	75	25	Internal Control
1554	18	Urban Local Bodies	75	26	Loss due to non-recovery of outstanding lease money
1555	19	Urban Local Bodies	82	72	Delay in furnishing utilisation certificates (S.F.)
1556	20	Urban Local Bodies	83	10	Excess payment to professional services providers
1557	21	Urban Local Bodies	83	11	Delay in submission of Utilisation Certificates
Welfare of SC and BC					
1558	1	Welfare of SC and BC	80	40	Suspected fraudulent payment of scholarships
1559	2	Welfare of SC and BC	82	1	<i>Annual work plan and database of eligible beneficiaries not prepared.</i>
1560	3	Welfare of SC and BC	82	2	<i>Decline in number of SC beneficiaries</i>
1561	4	Welfare of SC and BC	82	3	<i>Non-payment of scholarship to SC students</i>
1562	5	Welfare of SC and BC	82	4	<i>Timelines for scholarship disbursement not prescribed</i>

1563	6	Welfare of SC and BC	82	5	<i>Budget allocation and expenditure</i>
1564	7	Welfare of SC and BC	82	6	<i>Irregularities in financial administration</i>
1565	8	Welfare of SC and BC	82	7	<i>Non-reconciliation of bank balances with response files</i>
1566	9	Welfare of SC and BC	82	8	<i>Irregularities in disbursement of scholarship</i>
1567	10	Welfare of SC and BC	82	9	<i>Payment of scholarship to students not registered with Universities</i>
1568	11	Welfare of SC and BC	82	10	<i>Disbursement of scholarship to students not registered with DMER</i>
1569	12	Welfare of SC and BC	82	11	<i>Payment of scholarship in excess of prescribed limit</i>
1570	13	Welfare of SC and BC	82	12	<i>Double payment of scholarship</i>
1571	14	Welfare of SC and BC	82	13	<i>Lack of scrutiny regarding income, caste, education qualification, etc</i>
1572	15	Welfare of SC and BC	82	14	<i>Suspected fraudulent payment to students studying outside the State</i>
1573	16	Welfare of SC and BC	82	15	<i>Scholarship paid for same stage of education</i>
1574	17	Welfare of SC and BC	82	16	<i>Doubtful payment of scholarship</i>
1575	18	Welfare of SC and BC	82	17	<i>Payment made to students who were not residents of Haryana</i>
1576	19	Welfare of SC and BC	82	18	<i>Excess payment of Scholarship</i>
1577	20	Welfare of SC and BC	82	19	<i>Payment to overage students</i>
1578	21	Welfare of SC and BC	82	20	<i>Monitoring and evaluation</i>
1579	22	Welfare of SC and BC	82	21	<i>Evaluation of the scheme</i>
1580	23	Welfare of SC and BC	82	22	<i>Recommendations</i>
Women and Child Development					
1581	1	Women and Child Development	68	52	Misappropriation, losses, defalcation, etc.
1582	2	Women and Child Development	71	13	Pre-school education kits
1583	3	Women and Child Development	77	60	Extra expenditure on purchase of utensils
1584	4	Women and Child Development	79	54	Occupancy in Homes and lack of awareness
1585	5	Women and Child Development	79	55	Repair and maintenance works
1586	6	Women and Child Development	79	56	Follow up action and monitoring
1587	7	Women and Child development	83	32	<i>Misappropriations, losses, thefts, etc</i>