

HARYANA VIDHAN SABHA

COMMITTEE ON PUBLIC ACCOUNTS

(2022-2023)

86th (EIGHTY SIXTH) REPORT

ON

**the Report of the
Comptroller and Auditor General of India**

ON

**Revenue Sector
for the year ended 31st March, 2019**



(Presented to the House on 21st March, 2023)

**HARYANA VIDHAN SABHA SECRETARIAT,
CHANDIGARH**

2023

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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 |
| **10. | Shri Bhavya Bishnoi, 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 Committee on Public Accounts 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.

** Shri Bhavya Bishnoi, MLA, as member to serve on the Committee on Public Accounts of Haryana Vidhan Sabha w.e.f. 24th November, 2022 vide this Secretariat notification No. HVS/PAC-1/2022-23/83, dated 24th November, 2022.

INTRODUCTION

1. I, Chairperson of the Committee on Public Accounts, having been authorized by the Committee in this behalf, present this 86th Report on Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31st March, 2019.
2. The Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31st March, 2019 was laid on the Table of the House on 16th March, 2021.
3. The Committee examined the Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31st March, 2019 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 14th February, 2023.
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 observed that on certain important issues, the response of State executive was not up to the mark and therefore the Committee felt need for issuance of instructions for prompt required action as given below: -

- (i) The Committee in its meeting with Excise and Taxation Department has observed that large number of appeal cases are pending due to non-constitution of the Tax Tribunal and has directed the Government to constitute Tax Tribunal at the earliest to speed up the disposal of appeal cases.
- (ii) The Committee also observed that huge number of cases are pending with Appellate Authorities for want of final decision for long period. The Committee, therefore, recommends that time limit be got fixed in deciding the appeal cases by the Appellate Authorities in a time bound manner.
- (iii) During oral examination of the Additional Chief Secretary to Government Haryana, Excise and Taxation Department, the Committee has observed that the officers/officials of the Excise & Taxation Department deployed in various distilleries to keep an eye on their working, are being paid salary by the respective distilleries. The Committee has desired/recommended that such officers/officials be paid salary by the department itself. In this regard a letter No. HVS/PAC/27/2022-23/17279, dated 29.08.2022 has also been written to the Additional Chief Secretary to Government Haryana, Excise and Taxation Department.
- (iv) The Committee has desired in its meeting held on 12.10.2022 that a comprehensive scientific study be conducted by the office of Accountant General (Audit) on the issue i.e., 'Emergency Response Support System' (ERSS)-112 Haryana by way of System/Performance audit covering relevant period and geographical area which will subsequently enhance its accountability/performance.

- (v) The Committee has observed in its meeting held on 12.10.2022 that many departments have deposited funds with HARTRON for execution of various IT related works but it has been seen that huge unspent amounts related to different departments are lying with HARTRON. Neither the works were got executed from HARTRON nor refund has been obtained from HARTRON. The Committee recommends that long outstanding amounts which are lying unspent with HARTRON may be got refunded from HARTRON in a time bound manner.
- (vi) The Committee in its meeting held on 07.12.2022 was not satisfied with the reply of Industries and Commerce Department on CAG Audit Report Para No. 3.9 for the year ended 31.03.2018 regarding Information technology Audit of e-procurement system and desired that State Vigilance should conduct thorough enquiry in this matter covering all issues/ points raised in the ibid CAG Audit Report, Para including the tenderer/ tendree who have given/ taken the undue benefit in a time bound manner and result of such enquiry be communicated to the Committee.
- (vii) Committee observed during its meeting held on 13.12.2022 that Revenue and Disaster Management Department has not prepared any norms for speedy disposal of revenue cases pending under 47-A and desired that the department should prepare comprehensive norms for the disposal of revenue cases pending under 47-A.
- (viii) It was observed by PAC that large number of stamp related cases are pending for final decision. The Committee recommended that special courts may be set up for speedy disposal of all outstanding revenue cases.
- (ix) The Committee during its meeting held on 25.01.2023 has observed that the departments are not following the directions of the Committee in true spirit where the Committee has asked for conducting of Vigilance Enquiry in particular cases. It has been further observed that Vigilance Department has not been provided with the scope of enquiry covering all points of enquiry to be conducted.
The Committee has desired that wherein Vigilance Enquiry is recommended, the subject matter and scope of enquiry be got vetted/ approved from the Committee, before referring the matter to the State Vigilance.
- (x) The Committee on Public Accounts while deliberating the issue regarding promotions in the rank of DGP/ ADGP has observed that prima facie the rules and regulations/ guidelines as laid down by the Ministry of Home Affairs, Government of India from time to time have been violated and has led to substantial loss to the State exchequer and affected the basic pyramid structure of administrative hierarchy.
The Committee desired that the Secretary to Government of India, Ministry of Home Affairs may conduct an enquiry in the matter from the last cadre review in 2017 till date as to whether the promotions of IPS officers in the rank of DGP/ ADGP have been made in accordance with the prevailing rules/ regulations/ guidelines as laid down by Ministry of Home Affairs, Government of India or not and take corrective and disciplinary action in case the prevailing rules/ regulations/ guidelines,

including Rule 3(2) (ii) and (iii) of the IPS Rules 2016 have not been compiled with and the Committee be appraised about the enquiry report alongwith the details of corrective/disciplinary action taken in this regard.

- (xi) During the course of meeting on 08.02.2023, the Committee has observed that in CAG Reports relating to Revenue Sector, the cost of collection of revenue and its comparison with other States have not been included. The Committee recommends that cost of collection of revenue and its comparative study is necessary to see the health of the Revenue receipts of the State and therefore desired that PAG (Audit) may comparatively study cost of collection of revenue in the State with other States & Union of India.
 - (xii) The Urban Local Bodies Department was asked by the Committee to supply the district wise/ year wise revenue collected on advertisements made during the period from 2008-09 to 2021-22. On perusal of the information supplied by the Department, Committee on Public Accounts has observed that in some of the Districts, the Revenue collected during the period from 2014 to 2022 has been shown as NIL. The Additional Chief Secretary to Government Haryana, Urban Local Bodies Department has further been requested vide letter No. HVS/PAC/25/2022/2401, dated 06.02.2022 to clarify the reasons as to why the amount has been nil in some of the districts.
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.
 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 14th February, 2023

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 not withstanding 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.
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 **68** meetings during the year at Chandigarh and other places up to 14th February, 2023 till the finalization of the Report.

REVENUE SECTOR
for the year ended 31st March, 2019

EXCISE & TAXATION DEPARTMENT

[1] 1.7.3 Non production of Records of audit for scrutiny:

During the year 2018-19, 265 files out of 58,653 assessment files and other relevant records involving tax effect of Rs. 173.42 crore were not made available to audit. District-wise detail of cases are depicted in the Table 1.7.3 below: -

Table 1.7.3: Details of non-production of records

| Name of the Office/ Department Deputy Excise and Taxation Commissioners (Sales Tax) {DETCs(ST)} | Year in which it was to be audited | Number of cases not produced | Tax amount/ refunds (Rs. incrore) |
|---|---------------------------------------|---------------------------------|--------------------------------------|
| Assessment cases | | | |
| Bhiwani | 2018-19 | 04 | 2.13 |
| Gurugram(West) | 2018-19 | 20 | 8.70 |
| Panipat | 2018-19 | 02 | - |
| Narnaul | 2018-19 | 06 | 3.51 |
| Rewari | 2018-19 | 01 | 0.92 |
| Sirsa | 2018-19 | 172 | 92.82 |
| Bahadurgarh | 2018-19 | 32 | 13.89 |
| Ambala Cantt. | 2018-19 | 26 | 47.80 |
| Faridabad (East) | 2018-19 | 2 | 3.65 |
| Total | | 265 | 173.42 |

Consequently, 265 cases with monetary value of amounting to Rs 173.42 crore covering above DETCs (ST) could not be examined due to non-production of records.

The department in its written reply stated as under:

REPLY OF AUDIT PARA

| Name of the Office/ Department Deputy Excise and Taxation Commissioners (Sales Tax) {DETCs(ST)} | Year in which it was to be audited | Number of cases not produced | Tax amount/ refunds (Rs. incrore) | Remarks |
|---|--|------------------------------------|---|--|
| Assessment cases | | | | |
| Bhiwani | 2018-19 | 04 | 2.13 | The audit para is not admitted. All the files are available in the office and were produced before the Audit Party and this para has already been settled by the Audit Party on 27.02.2020. In view of the above, the para may please be dropped. |

| | | | | |
|----------------|---------|-----|-------|---|
| Gurugram(West) | 2018-19 | 20 | 8.70 | In reply to the audit para, it is submitted that the case files of 20 firms already produced before the Audit Party vide DETC (ST), Gurugram (West) letter No. 13409/CC-I, dated 10.12.2019. All 20 case are settled by the Principal Accountant General(Audit), Haryana, Chandigarh vide their letter No. RS/ST/Review/Gurugram (West)/2019-20/786, dated 06.02.2020. |
| Panipat | 2018-19 | 02 | - | <p>1. <u>M/s Chawla Trading Company, Panipat, TIN 06652619907, A.Y. 2014-15</u> – In reply to audit para it is submitted that the complete record of M/s Chawla Trading Company, Panipat, TIN 06652619907, A.Y. 2014-15 has been traced and also submitted before the audit team at Camp office, Panipat. The said file also been audited by the Audit party and no objection was raised.</p> <p>In view of the above, the para may please be dropped.</p> <p>2. <u>M/s Rajesh Texo Fab, Panipat, TIN 06352617938, A.Y. 2015-16</u> – In reply to audit para it is submitted that the complete record of M/s Rajesh Texo Fab, Panipat, TIN 06352617938, A.Y. 2015-16 has been traced and also submitted before the audit team at Camp office, Panipat. The said file also been audited by the Audit party and no objection was raised.</p> <p>In view of the above, the para may please be dropped.</p> |
| Narnaul | 2018-19 | 06 | 3.51 | In reply to the audit objection, it is informed that out of 6 non production files, 5 original files (3 for the year 2015-16 and 2 files for the year 2014-15) are available in the record and will be produced as and when required by the audit party. 1 original file of M/s Tulsi Trader A.Y. 2014-15 is not available but the same has been re-created and same will be produced before the audit team. Sincere efforts are being made to trace out the original assessment file. |
| Rewari | 2018-19 | 01 | 0.92 | <u>M/s Gopal Associates, TIN 6802709210, A.Y. 2014-15</u> As per intimation by O/o DETC (ST) Rewari this file is available and additional demand as per original order i.e. Rs. 68703/- has already been deposited vide GRN No. 35135785, dated 05.05.2018. |
| Sirsa | 2018-19 | 172 | 92.82 | <p>In response to the audit objection raised by the audit party it is submitted that there are total 172 files relates to district Sirsa as per audit para and all files will be produced to the Audit Party at the time of Audit.</p> <p>Keeping in view of the above facts para may be dropped.</p> |
| Bahadurgarh | 2018-19 | 32 | 13.89 | In reply to this audit objection it is submitted that out of the 32 Non productions files O/o DETC(ST) Jhajjar, 23 Original Files have been trace out and 9 files has been |

| | | | | |
|------------------|---------|------------|---------------|--|
| | | | | recreated. These files will be produced as when required. Brief details as under Total Non Production = 32 Original Trace out = 23 Recreated Files = 09 |
| Ambala Cantt. | 2018-19 | 26 | 47.80 | In response to audit para, it is submitted that 25 out of the 26 files mentioned by audit team have been traced and the same shall be submitted before audit team as and when required. However, one file of M/s Malhotra Brother Agency, Ambala, holding TIN 06931034191 for the assessment year 2014-15 is reconstructed and shall also be produced before the audit team during their next visit. Para may kindly be settled. |
| Faridabad (East) | 2018-19 | 2 | 3.65 | As per intimation by O/o DETC (ST) Faridabad (East) both files are available. |
| Total | | 265 | 173.42 | |

The Committee has recommended that the matter be got inquired into as to why the files have not been made available at the time of audit and responsibility be fixed for the erring officers/officials under intimation of the Committee.

[2] 1.8.2 Recovery in accepted cases:

The position of paragraphs included in the Audit Reports of the last 10 years, those accepted by the Department and the amount recovered are mentioned in **Annexure IV**.

While the Department had accepted objections valuing Rs 1,944.38 crore during the last 10 years, the amount recovered out of the accepted amount was minuscule Rs 3.73 crore. The progress of recovery even in accepted cases was insignificant (0.19 *per cent*) during the last 10 years. The Department may take appropriate action to pursue and monitor prompt recovery of the dues involved in accepted cases.

The department in its written reply stated as under: -

The replies to all the pending Action Taken Notes have already been submitted to the AG/Govt./Vidhan Sabha. The recovery mechanism is being computerized to synchronise with the modern time which will help in speedy recovery of arrear. Further, the department issued guidelines to all the district officers vide Endst. dated 2423/ST-6, dated 09.10.2015 to workout recoverable arrear into different heads as well as focus on soft recovery first and proceed under Punjab Land Revenue Act, 1887. **Also, all the DETCs (ST) in the State of Haryana were again directed to initiate a special drive for recovery of arrears under VAT & CST Act vide Memo No. 368/ST-4, dated 06.05.2022.** It is brought to notice that the Excise Policy is formulated on yearly basis. The arrears are closely monitored and various steps have been taken right from declaring the arrears under Punjab Land revenue act, summoning of the defaulter, arrest and property attachment. The arrears are broadly divided into interstate arrears and Intra State arrears and concentrated efforts are being made to recover the same. The majority of services provided by State Excise have been computerized such as e-tendering, issuance of online pass and permits.

Till now 23 services have been converted into online mode and the same has been integrated with Saral Portal. These steps will help in recovery and reeducation of arrears. The para may please be dropped.

The Committee has desired that the updated reply with latest status be submitted to the Committee for its consideration. The Committee also recommended that sincere and pragmatic steps be taken to make the recovery under intimation of the Committee.

[3] 2.2 Results of Audit:

In 2018-19, test check of the records of 39 (Revenue 37+ expenditure 02) units (58,653 assessment cases were audited out of total 2,02,773 assessment cases) out of 45 units relating to VAT/Sales tax assessments and other records revealed under assessment/evasion of tax and other irregularities involving Rs 1,730.24 crore in 1,442 cases, falling under the following categories as depicted in the **Table 2.1**.

Table-2.1 –Result of Audit

| Revenue | | | |
|-------------|--|-----------------|--------------------|
| Sr. No. | Categories | Number of cases | Amount ('in crore) |
| 1. | Under assessment of Tax | 312 | 392.70 |
| 2. | Acceptance of defective statutory 'Forms' | 361 | 231.93 |
| 3. | Evasion of taxes due to suppression of sales/purchases | 75 | 345.28 |
| 4. | Irregular/Incorrect/Excess allowance of ITC | 277 | 497.62 |
| 5. | Other irregularities | 339 | 152.08 |
| | Total (I) | 1,364 | 1,619.61 |
| Expenditure | | | |
| 1. | Non receipt of utilization certificates | 1 | 106.39 |
| 2. | Other irregularities | 77 | 4.24 |
| | Total (II) | 78 | 110.63 |
| | Grand Total (I+II) | 1,442 | 1,730.24 |

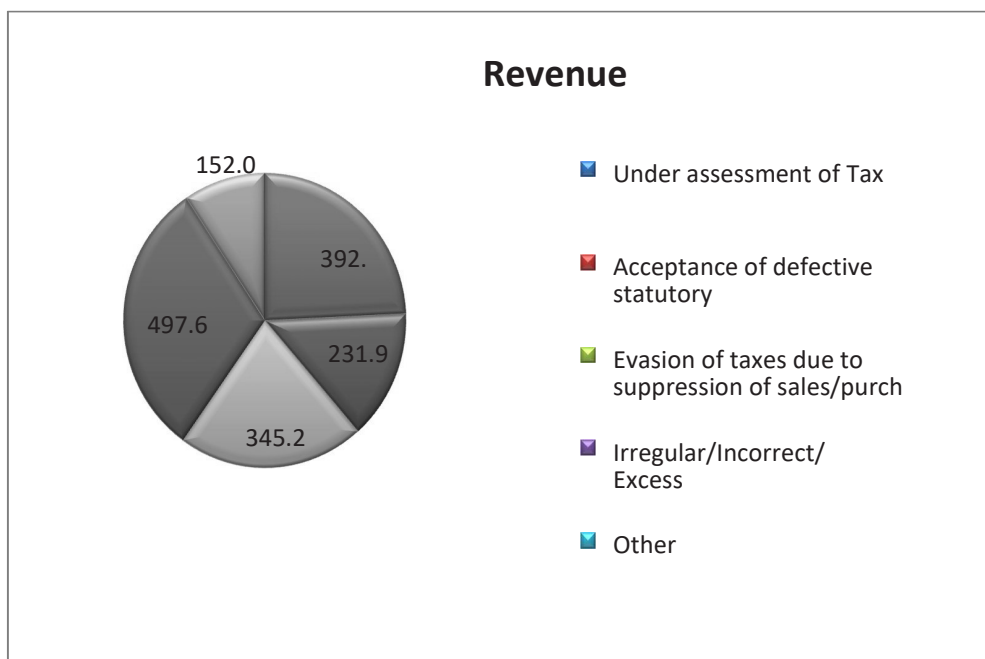
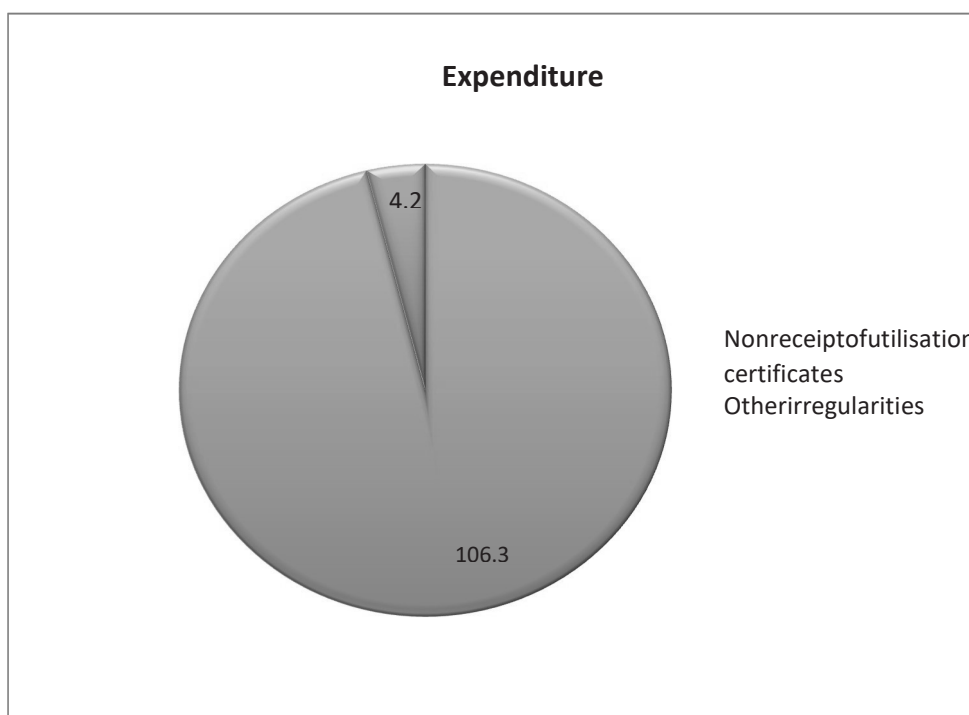


Chart 2.1 (Rs in crore)

Chart 2.2
(Rs in crore)



During the year, the Department accepted under assessment and other deficiencies of Rs 547.10 crore involved in 219 cases which were pointed out during the year. The Department recovered Rs 0.75 crore in 61 cases pertained to the year.

Significant cases involving Rs 331.13 crore are discussed in the following paragraphs.

The department in its written reply stated as under:-

The reply to the sub-para mentioned from Sr. No 1 to 5 involving amount of Rs. 1619.61 Crore in 1364 cases have been given separately in succeeding Paragraph from 2.4 to 2.14.

The Committee has observed that the decision on this para will be taken after discussion with the office of Principal Accountant General (Audit), Haryana.

[4] 2.3 Evasion of tax due to suppression of sales:

17 dealers had suppressed sales worth Rs. 1,151 crore. Assessing Authorities did not verify sales/purchases, which resulted in evasion of tax of Rs. 60.66 crore. In addition, penalty of Rs. 180.17 crore was not levied.

Under Section 38 of Haryana Value Added Tax Act, 2003 (HVAT Act), if a dealer has maintained false or incorrect accounts, returns or documents with a view to suppressing his sales, purchases, imports into State or stocks of goods, or has concealed any particulars or has furnished to or produced before any authority any account, return, document or information which is false or incorrect, such authority may direct him to pay by way of penalty, in addition to the tax to which he is assessed or is liable to be assessed, a sum thrice the amount of tax which would have been avoided had such account, return, document or information, as the case may be, been accepted as true and correct.

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 totaling more than Rs one lakh from a single VAT dealer in a year.

Scrutiny of the records (January and December 2018) revealed that 17 dealers in 19 cases in the office of eight¹ DETC (ST) had not shown the sales of Rs 1,151 crore in their quarterly/annually returns for the year 2013-14 to 2015-16, even though the purchasing dealers 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 AAs, while finalising the assessment did not verify details of suppression of sale with reference to records of the purchaser resulting in suppression of sale of 1,151 crore involving tax of Rs 60.06 crore. This resulted in evasion of tax of 60.06 crore. In addition, penalty of Rs 180.17 crore was also leviable.

On this being pointed out, the AAs of Gurugram (North) and Panipat stated that demand of Rs 2.35 crore had been raised in four cases. In one case, AA Ambala intimated that the case had been sent to Revisional Authority for *suo motu* action. Four AAs stated that (June 2018 and March 2019) notice for re-assessment had been issued to the dealers in 10 cases. AA, Faridabad (East) stated that *Denovo* assessment had been initiated in one case. The ETO-cum-AA of Karnal stated that two cases had been assessed and penal action had been taken for levy of tax and penalty of Rs 157.40 crore and notice had been served upon the dealer in one case.

The matter was reported to the Excise and Taxation Department in July 2018 and January 2019 and to the Government in July 2019; their replies were awaited.

The Department may verify all sales transactions totaling more than Rs one lakh from a single VAT dealer in a year as per instructions issued by the Government.

The department in its written reply stated as under: -

Total dealer = 17 Dealer

2. M/s Tisha Trading Co. 6611224972, Faridabad (East), A.Y. 2013-14

In reply to this para it is submitted that complete file of the assessment year 2013-14 was sent to DETC Inspection-cum-Revisional Authority, Faridabad (East) vide letter No. 143 dated 17.01.2019 against the orders of Assessing Authority dated 02.02.2015. The DETC Inspection-cum-Revisional Authority, Faridabad (East) has remanded the case to Assessing Authority vide order No. 7836 dated 03.03.2021. The remand case is in process and final reply in this case will be intimated after finalization of remand case.

3. M/s Shree Ram Trading Co. 6031223060, Faridabad (South), A.Y. 2013-14 & 2014-15

2013-14

The audit Para is admitted. The dealer firm is a trader of iron and steel. The firm is not migrated to GST regime and the RC of the firm is cancelled w.e.f. 01.10.2015.

In reply to audit objection, it is submitted 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 non-existent /closed down the business, where about of the dealer not traceable. The RC cancelled w.e.f. 01.10.2015. After service of TDN and assessment order alternatively, the arrear declared arrear recoverable under Land Revenue Act 1887 on 16.03.2018 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/ vide GRN no. 0037078359 to discharged his liability as surety to M/s Shri Ram Trading Co., THE Second surety namely M/s Shiv Shankar Enterprises TIN No. 06431221094 Shop No. 19, HUDA Market, Sector 29, Faridabad has been cancelled w.e.f. 01.10.2015 and not traceable, besides above said proceeding the letters have been written to the Tehsildar Revenue Faridabad vide this office Memo No.1168 dated 17.08.2021, memo no. 1901 dated 12.10.2021 & memo no. 318 dated 29.04.2022, memo no. 622 dated 12.05.2022, memo no. 3105 dated 25.08.2022, HUDA vide this office Memo No.1169 dated 17.08.2021, memo no. 1902 dated 12.10.2021 & memo no. 319 dated 29.04.2022, memo no. 623 dated 12.05.2022 and memo no. 3107/ dated 25.08.2022 and, Municipal Corporation vide this office Memo No.1170 dated 17.08.2021, memo no. 1903 dated 12.10.2021 & memo no. 320 dated 29.04.2022, memo no. 624 dated 12.05.2022 for seeking information and details about

immovable property of the dealer. Further, a letter vide letter no. MCF/ZTO-II/2022/3335 dated 16.06.2022 has been received from Municipal corporation, Faridabad vide which there is not any property registered in the name of the Proprietor. Thereafter, a recovery certificate vide this office no. 3336/DTI/dated 12.09.2022 has been sent to the Collector-cum-District Magistrate, Mathura (U.P.) at the address shown in the application at the time of grant of RC. However, the dealer is not traceable and efforts are being made to trace the where about of the dealer and recover the amount of arrear.

2014-15

Evasion of Tax due to Suppression of sale Rs. 1.80 Crs

The audit party pointed out M/s Tisha Trading Co. Faridabad TIN No. 06611224972 has shown purchases worth Rs. 113339147/- (Rs. 112495755/- @ 5.25% + Rs. 843392/- @ 13.125%) from M/s Shree Ram Trading Co., Faridabad 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. Worth Rs. 113339147/-. 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. 6016722 /- and penalty worth Rs. 18050116/-.

Para is admitted, in reply to audit objection it is submitted a notice for re-assessment of the case u/s section 17 of HVAT Act, 2003 for the AY-2014-15 was issued to the dealer on 26.11.2018 for 11.12.2018 and served upon dealer through alternative service (Chaspa). Further a reminder Memo notice for Re-assessment of case u/s 17 of HVAT Act, 2003 was issued on 11.10.2021 for 10.12.2021 and served upon dealer through alternative service (Chaspa). A further reminder notice for Re-assessment of case u/s 17 of HVAT Act, 2003 was issued on 05.04.2022 for 27.04.2022 and served upon dealer through alternative service (Chaspa). But none appeared for the aforesaid notices, the dealer is not traceable and efforts are being made to trace the where about of the dealer to serve the notice for the purpose of re-assessment and the case is finally fixed for 16.08.2022 for re-assessment. Now the case has been reassessed vide disposal no. 1-A dated 16.08.2022 and total tax of Rs. 6016722/- and penalty of Rs. 18050116/- under section 38 of HVAT Act, 2003 in respect of M/s Tisha Trading Co. have been imposed in the reassessment order and created an additional demand of Rs. 24066838/- under HVAT Act, 2003. Reassessment order alongwith tax demand notice is issued and served upon the dealer at its email address.

Evasion of Tax due to Suppression of sale Rs. 13.93 lakhs

The audit party pointed that as per LP-7 of the purchasing dealer (M/s Bindal Trading Co., Ballabgarh, TIN 06641207059) the dealer has shown purchase of Rs. 2653150/- @ 13.125% from M/s Shree Ram Trading Co., TIN 06031223060. Scrutiny of the case file of M/s Shree Ram Trading Co., TIN 06031223060 revealed that as per LS-9 of the dealer, the dealer has not shown any sale to M/s Bindal Trading Co., Ballabgarh, TIN 06641207059. Accordingly, the dealer has suppressed his sale worth Rs. 2653150/-. The dealer is liable to pay tax and penalty for suppression of sale under aforesaid provisions of the Act. Thus, non levy of tax and penalty for suppression of sale has resulted in under assessment of tax of Rs. 1392904/- (Rs. 2653150 @ 13.125% = tax Rs. 348226/- + Penalty 3 times of tax Rs. 348226 x 3 = Rs. 1044678/-).

Para is admitted, in reply to audit objection it is submitted a notice for re-assessment of the case u/s section 17 of HVAT Act, 2003 for the AY-2014-15 was issued to the dealer on

26.11.2018 for 11.12.2018 and served upon dealer through alternative service (Chaspa). Further a reminder Memo notice for Re-assessment of case u/s 17 of HVAT Act, 2003 was issued on 11.10.2021 for 10.12.2021 and served upon dealer through alternative service (Chaspa). A further reminder notice for Re-assessment of case u/s 17 of HVAT Act, 2003 was issued on 05.04.2022 for 27.04.2022 and served upon dealer through alternative service (Chaspa). But none appeared for the aforesaid notices, the dealer is not traceable and efforts are being made to trace the where about of the dealer to serve the notice for the purpose of re-assessment and the case is finally fixed for 16.08.2022 for re-assessment. Now the case has been reassessed vide disposal no. 1-A dated 16.08.2022 and total tax of Rs. 348226/- and penalty of Rs. 1044678/- under section 38 of HVAT Act, 2003 in respect of M/s Bindal Trading Co. have been imposed in the reassessment order and created an additional demand of Rs. 1392904/- under HVAT Act, 2003. Reassessment order alongwith tax demand notice is issued and served upon the dealer at its email address.

Evasion of Tax due to Suppression of sale Rs. 61.84 Lakhs

The audit party pointed out M/s Shree Ram Trading Co., TIN 06031223060 revealed that as per LS-9 of the dealer, the dealer has shown sale worth Rs. 1292718/- @ 13.125%. On cross verification of purchase/sale conducted by the audit as per LP-7 of the purchasing dealer (M/s S.S Industrial Corporation TIN 0641122719) has shown purchase of Rs. 1,30,72,478/- @ 13.125%, the dealer has suppressed his sale worth Rs. 1,17,79,760/-. The dealer is liable to pay tax and penalty for suppression of sale under aforesaid provisions of the Act. Thus non levy of tax and penalty for suppression of his sale resulted in under assessment of Tax of Rs. 6184374 (Rs. 11779760@5.25% = Tax Rs. 1546093 + Penalty 3 times of tax Rs. 1546093 x 3 = Rs. 4638271/-).

Para is admitted, in reply to audit objection it is submitted a notice for re-assessment of the case u/s section 17 of HVAT Act, 2003 for the AY-2014-15 was issued to the dealer on 26.11.2018 for 11.12.2018 and served upon dealer through alternative service (Chaspa). Further a reminder Memo notice for Re-assessment of case u/s 17 of HVAT Act, 2003 was issued on 11.10.2021 for 10.12.2021 and served upon dealer through alternative service (Chaspa). A further reminder notice for Re-assessment of case u/s 17 of HVAT Act, 2003 was issued on 05.04.2022 for 27.04.2022 and served upon dealer through alternative service (Chaspa). But none appeared for the aforesaid notices, the dealer is not traceable and efforts are being made to trace the where about of the dealer to serve the notice for the purpose of re-assessment and the case is finally fixed for 16.08.2022 for re-assessment. Now the case has been reassessed vide disposal no. 1-A dated 16.08.2022 and total tax of Rs. 1546093/- and penalty of Rs. 4638271/- under section 38 of HVAT Act, 2003 in respect of M/s S S Industrial Corporation have been imposed in the reassessment order and created an additional demand of Rs. 6184364/- under HVAT Act, 2003. Reassessment order alongwith tax demand notice is issued and served upon the dealer at its email address.

4. Ms Shiv Sale Corporation 06281944360, Gurugram (North) A.Y. 2014-15

In reply to the audit objection, it is submitted that M/s **Shiv sales corporation** Gurugram, TIN-**06281944360** Is engaged in the business of Traders Sanitary goods, fitting, looking glass traders. The original assessment was framed under section 15(1) of Haryana VAT 2003 by the then Assessing Authority on 19.3.18 vide Disposal No 415 and created an

Additional Demand of Rs. 34137317/- under Vat Act and Rs. NIL under the CST Act. The detail of demand created is as under: -

| Particulars | VAT | CST |
|-------------|--------------|-----|
| Tax | 19507038/-/- | NIL |
| Interest | 14630279/- | NIL |
| Penalty | 3200/- | NIL |
| Total | 34137317/- | NIL |

Copy of order duly served upon the dealer. The firm is closed and **not migrated** to GST regime.

The Audit party has pointed that Under assessment of tax due to non levy of additional tax and penalty for suppression of sale and the dealer is liable to pay penalty along with tax under section 38 of the Act.

The Audit Para is admitted.

In reply to the audit objection, it is submitted that the Assessing Authority has rectified the Assessment order on dated 11.07.2018 and penalty of Rs. 4055184/- under section 38 is imposed along with tax of Rs.1351738. Total tax and penalty comes to Rs.5406952/-.

Recovery proceeding has been initiated by issuing notices date 30.07.2021, 31.08.2021 & 17.09.2021 to the dealer. Recovery from Both the surities have already been made as the dealer has submitted surities in the shape of Pay Order of Rs. 50000/- under HVAT Act and Rs. 50000/- under CST Act. Now no amount is outstanding against the surities.

Further the arrear has been declared under the Land Revenue Act, 1887 on dated 19.10.2021 & Summon has been sent to the dealer for 14.12.2021. Letter to Tehsildar Gurugram & Tehsildar Ghaziabad have been regarding red marking of property of proprietor. The replies the are still awaited. Hence, Taxation Inspector of the Ward is directed to visit the office of Concerned Authorities to collect the information in person.

Sincere efforts are being made to recover the outstanding amount of due against the dealer. The final result will be intimated accordingly.

5. M/s Infinity Corporation 6631834703, Gurugram (North) A.Y. 2013-14

In reply to Audit Para, it is submitted that the firm M/s Infinity Corporation Gurgaon (Tin 06631834703) is engaged in trading of Electric goods. The original Assessment was framed u/s 15(4) of the HVAT Act, 2003 on dated 30.03.2017 vide disposal no. 80/2013-14 and created additional demand as under: -

| | As per assessment order dated 30.03.2017 | | As per Audit Objection |
|--------------------|--|---------|--|
| Particulars | VAT | CST | |
| Tax | 12024796 | 3278977 | --- |
| Interest U/s 14(6) | 6822070 (u/s 14(6) of HVAT Act, 2003) | 1860286 | 15593666 (u/s 14(6) of HVAT Act, 2003) |
| Penalty | 169800 | 600 | --- |
| Total | 19016666 | 5139863 | 15593666 |

Copy of assessment order has been duly served upon the dealer. The firm is closed and not migrated to GST regime.

The Audit has pointed out that the Assessing Authority has failed to levy the interest u/s 14(6) of HVAT Act. **The audit para is not admitted.**

In this connection it is submitted that as per Section 14(6), interest is leviable on due amount of tax as per returns submitted by the dealer. However, audit has raised objection that interest is to be levied on complete due amount of Rs.19016666/- which is not correct. Interest amounting to Rs.6822070/- has already levied on due amount of tax Rs.6471810/- in the original assessment order dated 30.03.2017 and amount of interest increased to Rs.10650138/- when penalty u/s 38 was levied vide order dated 30.07.2018. As the needful has already been done, therefore, the para may please be dropped.

The firm stands closed and recovery proceeding initiated by issuing notices to the dealer. Notices issued to both the sureties and found closed.. The arrear has been declared as an arrear under Punjab Land Revenue Act. Notices and Summons issued to the dealer. The firm was found bogus. Hence, FIR has been lodged against the firm at Police Station, Sadar, Gurugram on 14.12.2021. Summons again issued to the dealer for dated 13-12-2022 and served through E-mail to the dealer. The final outcome will be intimated accordingly.

10. M/s Dulisan Foods 6692226938, Karnal, A.Y. 2013-14

It is intimated that the original assessment was framed by the then Assessing Authority, Karnal vide D.No. 1277/2013-14 dated 31-03-2017 by creating additional demand Rs. 117,55,09,485/-(Tax Rs.1175499485+ Penalty Rs. 10000) under VAT Act and Rs. NIL under CST Act, 1956. The assessment order duly served upon to the dealer on 02-06-2017.

The additional demand created due to non-submission of VAT C-4 forms/original bills of purchase. Aggreived from the assessment order 2013-14 the dealer preferred an appeal before the Joint Excise and Taxation Commissioner (Appeal) Ambala. The Joint Excise and Taxation Commissioner (Appeal), Ambala vide his orders dated 22-11-2017 remanded back the case to the Assessing Authority with the direction to re-examine the dame and pass a well reasoned and speaking order.

During making assessment of remand case, the then assessing authority observed that M/s Indian Bullion Marketing, Karnal TIN-06282236912 had declared in its quarterly returns purchases of Rs. 747,76,60,695/- from M/s Dulison Foods, Karnal and claimed ITC on such purchases. But M/s Dulisons Food has not shown any sale to M/s Indian Bullion Marketing, Karnal TIN-06282236912 in its quarterly returns But the dealer has not not submitted any reply regarding this. Based on the above observation the then Assessing Authority, Karnal had decided the case on dated 06-11-2019 and enhanced the additional demand Rs. 117,55,09,485/-to Rs. 377,12,62,411/-. The detail of additional demand created are as under: -

Tax Rs. 154,93,82,520-00

Penalty u/s 38 Rs. 112,16,49,102-00

Peanlty u/s 37A Rs. 1,69,200-00

Interest Rs. 110,00,61,589-00

Total Tax/Penalty/intt Rs. 377,12,62,411-00

The remand order duly served upon to the dealer on 08-05-2020.

Aggrieved from the remand case, the dealer again filed an appeal before the Joint Excise and Taxation Commissioner (Appeal) Ambala. The Joint Excise and Taxation Commissioner (Appeal), Ambala vide his order dated 31-08-2020 rejected/dismissed the appeal as the dealer has failed to comply with the provisions of Section 33(5).

The Registration Certificate of the firm was cancelled on 01-07-2017 and whereabouts the firms and his proprietor are not known. A recovery notice dated 27-11-2020 email on his registered email address but no response received by this office from the dealer. Again a recovery notice for 10-03-2021 had issued to the sureties which was duly served upon both the sureties. But none was present.

For the purpose of identify the property owned by the firm and their partner a letter no. 3762/TI(W-8), dated 03-03-2021 was issued to the Tehsildar, Karnal who vide his letter no. 1078/OK, dated 1-4-2021 intimated to this office that as per Jamabandi for the year 2016-17, the firm had 12 Kanal and 18 Marla Land at village Bazida Jattan, Karnal. This 16 Kanal 1 Marla Land had already been attached for an amount of Rs. 5600 Crore by Tehsildar, Karnal in favour of Govt. of Maharastra.

Further a letter no. 3759/TI(W-8), dated 03-03-2021 was sent to the Municipal Commissioner, Municipal Committee, Karnal to supply the details of property owned by partners of the firm. The Municipal Commissioner, Municipal Committee, Karnal vide letter no. MCK/HTS/2212 dated 18-03-2021 has shown his helplessness that without Property ID his office is not feasible to identify the property as each and every property falling under the jurisdiction of Municipal Corporation, Karnal have been allotted unique property ID.

The following firms are the sureties of the firm:-

1. Sh. Subhash Chand, Prop. M/s Subhash Enterprises,
Janta Grain Market, Karnal, TIN 06752225062.
2. Sh. Narinder Gupta S/o Late Sh. Duli Chand, Prop. **(Expired)**
M/s Dulisons Cereals, Bazida Jattan, Karnal. TIN-06102227602

A recovery notice for 20-12-2022 has been issued to the above noted sureties to deposit the extent amount of surety given by him to M/s Dulisons Foods, Karnal.

It is also submitted that the dealer has preferred an appeal before Hon'ble Tax Tribunal, Chandigarh. The Tax Tribunal, Chandigarh not yet started its court proceedings.

11. M/s Indian Bullion 6282236912, Karnal, A.Y. 2013-14

In reply to audit objection, it is submitted that the assessment case of M/s Indian Bullion Marketing Association Karnal holding TIN 06282236912 for the year 2013-14 was framed exparte vide disposal no.1376 dated 21.3.2017 & demand of Rs. 59,54,86,799/- has been created by then Assessing Authority, Karnal. Order was rectified vide Assessing Authority order dated 16-8-2017 and demand was reduced to 58,72,31,132/-. It is stated that audit party has raised objection of suppression of sale. Now case has been re-assessed vide order dated 30.03.2022 and demand of Rs. 5,06,61,000/- (Tax of Rs. 1,26,65,250/- and Penalty of Rs. 3,79,95,750/-) has been created. Now, total outstanding amount in Assessment Year 2013-14 against the company is (Tax Rs.57,36,46,358/- + Interest Rs.2,62,50,024/- + Penalty Rs.3,79,95,750/-) = Rs.63,78,92,132/-. Recovery proceedings

were initiated against the company. Notice No. 2126/ETO/Ward-05, dated 19.07.2022 were issued for 31.07.2022 for recovery. Being aggrieved with the order passed by the Assessing Authority, the company preferred an appeal before the Joint Excise & Taxation Commissioner Appeals, Ambala. In this case Recovery Certificate under the Land Revenue Act, 1890 for the recovery of arrears Rs.58,72,31,132/- vide this office letter No. 3424/ETO/Ward-05, dated 29.12.2017 was sent to the Collector Land Revenue recovery branch Mumbai city Collectorate old custom house, fort Mumbai.

In the above said case it is also brought to your kind notice that there is also an outstanding amount/arrear of Rs.1,46,63,061/- for the year 2012-13(remand case) date of order 07.11.2019. The company was registered under HVAT and CST Act w.e.f 03.10.2011 and as per office record, the business premises was registered as "per agreement for leave and licensee". The company has closed down business activities in karnal district and have registered office at Mumbai. Both the sureties stand closed in this case, Recovery certificate under the Land Revenue Act, 1890 for the recovery of arrears (Rs.1,46,63,061/-) vide this office letter No. 3185/ETO/Ward-05, dated 07.09.2022 was sent to the Collector Land Revenue recovery branch Mumbai city Collectorate old custom house, fort Mumbai. In response to the letter, a copy received from Tehsildar Government Dues Recovery, Mumbai City vide letter No. GDR/T-7/recovery/2022/508/24479, dated 28.09.2022 in which direction have been passed to the Collector Mumbai, sub urban district Bandra for recovery proceeding against the defaulter company. Further, Recovery Certificate under the Land Revenue Act, 1890 for the recovery of arrears Rs.5,06,61,000/- vide this office letter No. 4512/ETO/Ward-05, dated 06.12.2022 has been sent to the Collector Land Revenue recovery branch Mumbai city Collectorate old custom house, fort Mumbai.

In view of this para may be dropped.

12. M/s Dulison Cereals 6102227602, Karnal, A.Y. 2013-14

It is intimated that the original assessment was framed by the then Assessing Authority, Karnal vide D.No. 1276/2013-14 dated 31-03-2017 by creating additional demand Rs. 117,16,98,452/-(Tax Rs.1171688452+ Penalty Rs. 10000) under VAT Act and Rs. NIL under CST Act, 1956. The assessment order duly served upon to the dealer on 02-06-2017.

The additional demand created due to non-submission of VAT C-4 forms/original bills of purchase. Aggrieved from the assessment order 2013-14 the filed preferred an appeal before the Joint Excise and Taxation Commissioner (Appeal) Ambala. The Joint Excise and Taxation Commissioner (Appeal), Ambala remanded back the case to the Assessing Authority with the direction to re-examine the same and pass a well reasoned and speaking order.

During making assessment of remand case, the then assessing authority observed that M/s Pace Commodity TIN-06861833655, M/s Ananad Rathi, Gurgaon, TIN-06971933061 and M/s MMTC Ambala, TIN-06701214507 had made purchases of Rs. 850,10,46,150/- from M/s Dulison Cereals, Karnal and claim the ITC but M/s Dulisons Cereals shown his sale Rs. 810,98,87,100/- in LS-9 hence a difference comes to Rs. 39,11,59,050/- but the dealer has not submitted any reply regarding this issue. The then Assessing Authority, Karnal had decided the case on dated 06-11-2019 and enhanced the additional demand Rs. 117,16,98,452/- to Rs. 209,58,74,407/-. The detail of additional demand are as under: -

Tax Rs. 119,12,46,404-00

Penalty u/s 38 Rs. 5,86,73,857-00

Penalty u/s 37A Rs. 1,69,200-00

Interest Rs. 84,57,84,946-00

Total Tax/Penalty/intt Rs. 209,58,74,407-00

The remand order duly served upon to the dealer on 08-05-2020.

Aggrieved from the remand case, the dealer again filed an appeal before the Joint Excise and Taxation Commissioner (Appeal) Ambala. The Joint Excise and Taxation Commissioner (Appeal), Ambala vide his order dated 31-08-2020 rejected/dismissed the appeal as the dealer has failed to comply with the provisions of Section 33(5).

The Registration Certificate of the firm was cancelled on 01-07-2017 and whereabouts the firms and his partners are not known. A recovery notice dated 27-11-2020 email on his registered email address but no response received from the dealer by this office. Again, a recovery notice for 10-03-2021 had issued to both the sureties which was duly served upon both the sureties. But none was present.

For the purpose of identify the property owned by the firm and their partner a letter no. 3760/TI(W-8), dated 03-03-2021 was issued to the Tehsildar, Karnal who vide his letter no. 1078/OK, dated 1-4-2021 intimated to this office that as per Jamabandi for the year 2016-17, the firm had 12 Kanal and 18 Marla Land at village Bazida Jattan, Karnal. This 12 Kanal 18 Marla Land had already been attached for an amount of Rs. 5600 Crore by Tehsildar, Karnal in favour of Govt. of Maharashtra.

Further a letter no. 3759/TI(W-8), dated 03-03-2021 was sent to the Municipal Commissioner, Municipal Committee, Karnal to supply the details of property owned by partners of the firm. The Municipal Commissioner, Municipal Committee, Karnal vide letter no. MCK/HTS/2212 dated 18-03-2021 has shown his helplessness that without Property ID his office is not feasible to identify the property as each and every property falling under the jurisdiction of Municipal Corporation, Karnal have been allotted unique property ID.

The following firms are the sureties of the firm: -

1. Sh. Subhash Chand, Prop. M/s Subhash Enterprises,
Janta Grain Market, Karnal, TIN 06752225062.
2. Sh. Nathi Ram Partner M/s Bhagat Ram Nathi Ram,
41, Janta Grain Market, Karnal, TIN 06972216405.

A recovery notice for 20-12-2022 has been issued to the above noted sureties to deposit the extent amount of surety given by him to M/s Dulisons Cereals, Karnal.

It is also submitted that the dealer has preferred an appeal before Hon'ble Tax Tribunal, Chandigarh. The Tax Tribunal, Chandigarh not yet started its court proceedings.

13. M/s Aggarwal Enterprises 6771823568, Mewat, A.Y. 2013-14 & 2014-15 2013-14

The audit para is accepted. The dealer had filed nil returns and the original case was deemed assessed u/s 15(1) of HVAT Act 2003. As per the audit objection the dealer had

made a sale of Rs. 18297607/- to M/s Shree Ram Dairy & Paneer Bhandar, Gurgaon and had submitted VAT-C4 against this sale, taking this into consideration. The case of the dealer had been taken up for reassessment and notices VAT-N2 and VAT-N3 had been issued. However, the dealer being cancelled, therefore the case was decided Ex-Parte and tax of Rs. 2401560/- and penalty of Rs. 7204682/- u/s 38 of HVAT Act 2003 (a total of Rs. 9606242/-) had been imposed.

The dealer is cancelled w.e.f from 06-08-2015. The arrear has been declared under Punjab Land Revenue Act & efforts are being made to recover the arrear.

In light of the above para may be dropped.

2014-15

The audit para is accepted. The dealer had filed nil returns and the original case was deemed assessed u/s 15(1) of HVAT Act 2003. As per the audit objection the dealer had made a sale of Rs. 19486249/- to M/s Shree Ram Dairy & Paneer Bhandar, Gurgaon and had submitted VAT-C4 against this sale, taking this into consideration. The case of the dealer had been taken up for reassessment and notices VAT-N2 and VAT-N3 had been issued. However, the dealer being cancelled, therefore the case was decided Ex-Parte and tax of Rs. 2557570/- and penalty of Rs. 7672710/- u/s 38 of HVAT Act 2003 (a total of Rs. 10230280/-) had been imposed.

The dealer is cancelled w.e.f from 06-08-2015. The arrear has been declared under Punjab Land Revenue Act & efforts are being made to recover the arrear.

In light of the above para may be dropped.

14. M/s Vinayak Enterprises 06771823568, Mewat A.Y. 2014-15

The audit para is accepted. The dealer had filed nil returns and the original case was deemed assessed u/s 15(1) of HVAT Act 2003. As per the audit objection the dealer had made a sale of Rs. 2731895/- to M/s Shree Ram Dairy & Paneer Bhandar, Gurgaon and had submitted VAT-C4 against this sale, taking this into consideration. The case of the dealer had been taken up for reassessment and notices VAT-N2 and VAT-N3 had been issued. However, the dealer being cancelled, therefore the case was decided Ex-Parte and tax of Rs. 358561/- and penalty of Rs. 1075681/- u/s 38 of HVAT Act 2003 (a total of Rs. 1434244/-) had been imposed.

The dealer stands cancelled and has not migrated to GST. Further, both the sureties i.e. M/s B.K. Machinery store TIN 06033100010 & M/s Aditya Coal Depot TIN No 06251808819 also stands cancelled. The arrear has been declared under Punjab Land Revenue Act & efforts are being made to recover the arrear.

In light of the above para may be dropped.

16. M/s Balaji Trading Co. 6422623865, Panipat, A.Y. 2013-14

Audit Para is Admitted. The dealer deals in **all types of yarn trader**. The firm stands **cancelled w.e.f. 31.12.2014**. In reply to audit objection, it is stated that the original assessment of the case was framed vide disposal No. 124/2013-14 dated 27.07.2015 under Section **15(4)/ex-parte** of the Act and additional demand of Rs. 5070434/- under HVAT Act, 2003 and Rs. 647344/- under CST Act, 1956. The dealer has preferred an appeal before Jt. ETC (Appeal), Rohtak and who remanded the case back to Assessing

Authority, Panipat vide Endst. No. 423/Reader dated 24.11.2015. The then Assessing Authority, Panipat has decided the remand case vide disposal No. 8A/2013-14 dated 24.04.2017 and additional demand of Rs. 6576064/- under HVAT Act, 2003 and Rs. 839600/- under CST Act, 1956 was created. The audit party has raised an objection. In reply to audit memo, the then Assessing Authority has initiated re-assessment proceeding u/s 17 of the HVAT Act, 2003 and case was re-assessed vide 275A/2013-14 dated 25.09.2018 included remand case dated 24.04.2017 an additional demand of Rs.12193908/- (Tax 4901613/- + Interest Rs. 3690272/- + Penalty u/s 38 of Rs. 3610023/-) was created. Further the dealer has preferred an appeal against the order dated 25.09.2018 before the Jt. ETC (A), Rohtak vide dated 20.02.2020. However, the recovery proceeding were initiated against the dealer for issuance of the recovery notice dated 25.02.2020, 09.12.2022 and a letter vide No. 7480 & 7481 dated 09.12.2022 was issued to the Tehsildar, Samalkha, Panipat, Municipal Committee, Samalkha Distt. Panipat respectively for whereabouts property of the dealer/firm of property and a copy of the same is forwarded vide Endst. No. 7482 dated 09.12.2022 to the Deputy Commissioner, Panipat. A request letter written to the Jt. Excise & Taxation Commissioner (Appeal), Rohtak vide No. 7478-7479 dated 09.12.2022 to hear the appeal case on priority basis of the above-mentioned firm. The final result will be conveyed to the audit after the decision of the appeal case.

17. M/s Super Sale Corporation, tin 22396 Panipat, A.Y. 2013-14

The audit para is admitted and in reply to audit para it is submitted that the dealer firm dealt in trading of Auto Parts and the original assessment of the dealer firm was assessed as ex-parte vide order No.1016 dated 23/03/2017 thereby creating a demand to the tune of Rs.1037509/-. Later, the case was taken for re-assessment under section 17 of HVAT Act, 2003. The re-assessment of case has been finalized by the Assessing Authority vide disposal No.4F, dated 09/10/2020 thereby creating a demand worth Rs.49852960/- which includes penalty Rs.30149976/- under section 38 of HVAT Act, 2003 and penalty Rs.5000/- under section 37A of HVAT Act, 2003. Recovery process has been started. The registration of the Firm is cancelled w.e.f. 30/06/2015, hence recovery is not possible in normal course. Accordingly, Arrear has been declared under Punjab Land Revenue Act, 1887 and summon has been issued to the dealer on dated 07/03/2022. Also, recovery notices have already been issued to the sureties namely, i.e., 1. Sh.Sourab Tiwari, M/s Shri Luxmi Trading Co. TIN 06642620542. 2. Sh. Vikash Bansal – M/s S.D. Enterprises TIN 06972621380 on dated 12/08/2020. Both the sureties firms are not found at their business premises address. In addition to this, letter/reminders have been written to the Tehsildar, Panipat on dated 05/08/2020, 11/09/2020, 31/03/2021 and 09/08/2022 for supply of the property detail of the dealer firm but no reply received till date. Now, a reminder has been sent again on dated 08/12/2022 and whenever the reply is received, action will be taken accordingly.

The Committee has recommended that State interest be protected meticulously in the cases which are pending in the appeal/revision etc. and sincere & pragmatic steps be taken to make the recovery in a time bound manner in the cases wherein recovery is outstanding under intimation of the Committee.

[5] 2.4 Evasion of tax due to suppression of purchase:

A dealer had suppressed his purchase of Rs. 3.81 crore resulting in evasion of tax of Rs. 0.50 crore. In addition, penalty of Rs. 1.50 crore was also leviable.

Under Section 38 of the HVAT Act, if a dealer has maintained false or incorrect accounts, returns or documents with a view to suppressing his sales, purchases, imports into State or stock of goods, or has concealed any particulars or has furnished to or produced before any authority any account, return, document or information which is false or incorrect, such authority may direct him to pay by way of penalty, in addition to the tax to which he is assessed or is liable to be assessed, a sum thrice the amount of tax which would have been avoided had such account, return, document or information, as the case may be, been accepted as true and correct.

Scrutiny of the records (August 2017) revealed that a dealer in the office of DETC (ST) Panchkula for the year 2012-13 made purchases of Batteries worth Rs 9.70 crore but accounted for purchases of Rs 5.89 crore only in the trading accounts. Thus, the dealer suppressed his purchases of Rs 3.81 crore which resulted in evasion of tax of Rs 0.50 crore. In addition, penalty of Rs 1.50 crore was also leviable.

On this being pointed out, the AA intimated (January 2020) that the case has been sent to Revisional Authority for taking *suo motu* action.

The matter was reported to the Excise and Taxation Department in November 2017 and to the Government in June 2019; their replies were awaited.

The Department may verify all purchase transactions totaling more than Rs one lakh from a single VAT dealer in a year as per instructions issued by the Government.

The department in its written reply stated as under: -

1. M/s Siam Taiwa Sales Ltd. TIN 06942508634, Panchkula, A.Y. 2012-13

PARA ADMITTED

In reply to the Audit para it is submitted that the original assessment of the firm was framed vide Demand No. 1114/2012-13 Dated 19.11.2014 under Section 15(1) of HVAT Act, 2003 wherein the excess carry forward allowed worth Rs. 1172630/-. The dealer is a trader of batterylead and other items. As per office record the firm was cancelled w.e.f. 01.07.2017.

The Audit Party has raised the objection that the dealer has suppressed their purchases as well as sale of Rs.45459857/- resulting in evasion of tax of Rs.5966606/-. These suppression made the dealer liable for three times penalty of Rs.17899819/- under Section 38 of HVAT Act, 2003 as such due to non levy of tax and penalty it has resulted under assessment of tax of Rs.23865425/-.

The para was admitted and the case was sent for suo moto action to Revisional Authority, Panchkula u/s 34 of HVAT Act, 2003. Since, the case was decided under deemed assessment u/s 15(1) of HVAT Act, 2003 and as per the decision of Hon'ble Tax Tribunal in case of M/s Light Graphics, Faridabad Vs. State of Haryana that the deemed order cannot be revised u/s 34 of HVAT Act, 2003. However, the VAT appeal in case of M/s Light Graphics and other related cases pending before the Hon'ble Punjab and Haryana High Court. Hence, the Revisional Authority adjourned the case sine-die, till the decision of Hon'ble Punjab and Haryana High Court.

The Committee has desired that the interest of the State be protected meticulously and outcome in the case of M/s Light Graphics, Faridabad Vs. State of Haryana which is pending in the Hon'ble High Court be intimated to the Committee.

[6] 2.5 input Tax Credit incorrectly allowed on Capital Goods and Petroleum Products

Assessing Authority, allowed excess input tax credit of Rs. 5 crore. In addition, interest of Rs. 0.18 crore was also leviable.

Under Section 8 of the HVAT Act, input tax in respect of any goods purchased by a VAT dealer shall be the amount of tax paid to the State on the sale of such goods to him. No ITC on goods which are disposed of otherwise than by way of sale is admissible. Surcharge at the rate of five *per cent* is payable on the tax leviable, under Section 7 (A) of HVAT Act w.e.f 2 April 2010.

2.5.1 Scrutiny of the records (May 2017) of the office of DETC (ST) Panipat revealed that a dealer who was a manufacturer of synthetic rubber products awarded contract of construction of building to a contractor. The contractor supplied building material worth Rs 60.11 crore to the dealer during 2011-12 and 2012-13. The dealer claimed ITC of Rs 4.79 crore on purchases of building material. The AA, while finalising the assessments in August 2013 and August 2014 allowed the benefit of ITC without verifying the admissibility of input tax as per provision contained in Section 8 of HVAT Act 2003. This resulted in allowing inadmissible benefit of ITC on capital goods of 4.79 crore.

On this being pointed out, the AA intimated (March 2019) that the cases have been sent to Revisional Authority for taking *suo motu* action.

2.5.2 As mentioned in Schedule E of HVAT Act, no ITC on petroleum products and natural gas is admissible when used as fuel. The Excise and Taxation Commissioner, Haryana, Panchkula had also issued instructions in 2011 that if the petroleum products and natural gas are used as fuel, ITC in respect of VAT paid on purchases of such goods shall be 'nil'. Surcharge at the rate of five *per cent* is payable on the tax leviable, under Section 7 (A) of HVAT Act w.e.f 2 April 2010. Further, interest was also leviable under Section 14 (6) of the HVAT Act.

Scrutiny of the records (February and September 2018) revealed that a dealer in the office of DETC (ST) Ambala purchased Pet Coke of Rs 4.25 crore during 2013-14 and 2014-15 and used the same as fuel and claimed ITC of 0.21 crore. While finalising assessments in these cases between March 2017 and March 2018, the AAs allowed ITC. This resulted in excess grant of ITC of 0.21 crore. In addition, interest of Rs 0.18 crore³ was also leviable.

On this being pointed out, AAs intimated (February and September 2018) that these cases had been sent to the Revisional Authority for *suo motu* action.

The matter was reported to the Excise and Taxation Department in February 2019 and to the Government in March and May 2019; their replies were awaited.

The Department may verify the admissibility of input tax credit on capital goods and petroleum products as per provisions of the Act.

The department in its written reply stated as under:-

2.5.1

1. M/s Indian Synthetic Rubber Ltd. Panipat TIN 6512621342, A.Y. 2011-12 & 2012-13

Para is admitted. The firm was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN-06512621342. The dealer deals in manufacturing of all kind of rubbers. The dealer stands migrated under GST Law with GSTIN-06AACC13980J1ZE 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 Assessing Authority 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 10(A) of CST Act, 1956 and benefit of ITC against invalid VAT C-4.

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. The Revisional Authority has adjourned the matter sine-die in view of counsel of dealer cited the case of M/s Light Graphics (P) Ltd. Faridabad V/s State of Haryana decided by the Hon'ble Haryana Tax Tribunal on 07.02.2018, wherein it was held that the Revisional Authority has no power or jurisdiction to revise the order of assessment framed under deemed assessment. As the department has preferred an appeal before the Hon'ble Punjab and Haryana High Court against the above cited order of the Hon'ble Haryana Tax Tribunal vide VATAP No. 297 of 2018 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.

2.5.2

1. M/s Samriti Products (P) Ltd. Ambala Cantt. TIN 06511029087, A.Y. 2013-14 & 2014-15

2013-14

In reply to the audit objection, it is submitted that, the original assessment in the case was framed by the then DETC-cum-Assessing Authority vide his order dt. 24.03.2017. Further, the Case was revised vide Revisional JETC-cum-revisional Authority order dated 08.03.2019 and an additional demand of Rs. 1103518.00 was created due to reversal of ITC on pet coke and the Assessing Authority was also directed to levy interest under section 14 (6) besides issuing TDN for the said amount. Thereafter, the Assessing Authority levied an interest of Rs. 1103518/- vide his order No.22-A dated 22.04.2019. Aggrieved with the orders of Revisional Authority, the dealer filed appeal (STA No. 114/2019-20) before the Haryana Tax Tribunal. Vide the order dated 27.08.2019, the Hon'ble Haryana Tax Tribunal upheld the levy of tax but on the issue of interest observed that the interest on additional tax demand created for the first time by the Revisional Authority was leviable from the date of Revisional Order only and not for any Period prior thereto.

Meanwhile, the assessee preferred an appeal before the JETC(A) Ambala, against the order no. 22A dated 22.04.2019. As a sequel of HTT Order dated 27.08.2019 the JETC (A), Ambala vide his order dated 30.09.2019 quashed the AA order dated 22.04.2019 and

remanded the case back to the Assessing Authority to levy interest from the date of order of Revisional Authority i.e. 08.03.2019.

Thereafter, the Assessing Authority decided the remand case and levied an interest of Rs. 154493/- vide order dated 05.02.2020 with effect from the date of order passed by the Revisional Authority i.e. 08.03.2019. Recovery proceedings are underway against the additional demand created vide JETC order dt. 08.03.2019 and interest levied vide Assessment Order dated 05.02.2020. The department has also preferred an appeal before Hon'ble High Court against the Hon'ble HTT order dated 27.08.2019 and the same is pending for adjudication. The outcome of the same will be communicated accordingly.

2014-15

Para admitted

In reply to audit memo, it is submitted that the case was framed vide order dated 16.03.2018 by the then Assessing Authority. Thereafter, the case was taken up in revision vide Endst. No. 4349/CC (W-5) dated 20.09.2018. Now, the Revisional Authority vide its order Endst. No. 538/DETC dated 24.05.2022 has created an additional demand of Rs.926899/- on account of reversal of ITC on pet coke, purchase verification and tax on freight receipts. TDN along with order stands issued on dt.24.05.2022.

Now, the dealer has preferred an appeal against the said order in the Haryana Tax Tribunal. The outcome of appeal shall be communicated.

With regard to issues related to ITC on account of purchase of building material and ITC on pro rata basis on consignment transfer, the case has been remitted back to the Assessing Authority for re-examination and verification of facts vide the Revisional Order dated 24.05.2022 and the case is under proceeding on these issues.

In view of the above-mentioned facts, para may kindly be dropped.

The Committee has recommended that the interest of the State be protected meticulously before the Tribunal. Besides, the Committee be provided the policy/criteria as to which case is deemed case or not at the earliest.

[7] 2.6 Incorrect benefit of input Tax Credit on goods not sold

Assessing Authority, while finalizing the assessment allowed inadmissible input tax credit claim for purchase of Duty Entitlement Pass Book which was not sold by the dealer resulting in incorrect grant of input tax credit of Rs. 0.93 crore. In addition, interest of Rs. 0.75 crore was also leviable.

Under Section 8 of the HVAT Act, Input Tax Credit (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. The Government had also clarified (22 April 2013) that ITC is admissible 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. Further, interest was also leviable under Section 14 (6) of the HVAT Act.

Scrutiny of the records (February 2018) revealed that a dealer in the office of DETC (ST) Rewari purchased Duty Entitlement Pass Book (DEPB) worth` 17.78 crore after payment

of VAT Rs 0.93 crore during 2013-14. The dealer used the same for adjustment of custom duty payable by him. As the goods (DEPB) were not sold by the dealer, no ITC was admissible. However, while finalising assessment in March 2017, AA allowed the ITC resulting in incorrect grant of ITC of Rs 0.93 crore. In addition, interest of Rs 0.75 crore⁴ was also leviable.

On this being pointed out, AA Rewari intimated (January 2019) that the case had been sent to Revisional Authority for taking *suo motu* action.

The matter was reported to the Excise and Taxation Department in May 2018 and to the Government in April 2019; their replies were awaited.

The Department should verify the purchase of duty credit scrips for re-sale not the adjustment of custom duty so that correct ITC may be granted.

The department in its written reply stated as under:-

1. M/s Posco India Delhi Steel Processing Centre Pvt. Ltd. Bawal Rewari TIN 06852706515, A.Y. 2013-14

In reply to audit para it intimated that the original assessment for the year 2013-14 was framed by Excise & Taxation Officer-cum Assessing Authority vide order dated 03.03.2017 by creating "Nil" additional demand under both the Acts. After receipt of audit objection the case was sent to Dy. Excise & Taxation Commissioner (ST)-cum-Revisional Authority for revision and Revisional Authority decided the case vide order no. 02 dated- 10.05.2019 by creating an additional demand amounting to Rs. 9283257/- under HVAT Act, 2003 and directed to Assessing Authority to levy interest and interest worth Rs. 9283257/- was levied by Assessing Authority on 10.05.2019 and total demand come to Rs.18566514/- under Haryana Value Added Tax Act, 2003. By aggrieving the order of Revisional Authority dealer preferred an appeal before the Haryana Tax Tribunal, Chandigarh and the case is still pending in HTT.

The Committee has recommended that the matter be pursued with the Government to get the Haryana Tax Tribunal constituted at the earliest possible.

[8] 2.7 Under assessment of tax due to mistake in calculation:

Assessing Authorities, underassessed tax of Rs. 26.23 crore due to calculation mistake. In addition, interest of Rs. 18.63 crore was to be levied.

Under Section 19 of HVAT Act, any taxing authority or appellate authority, may, at any time, within a period of two years from the date of supply of copy of the order passed by it in any case, rectify any clerical or arithmetical mistake apparent from the record of the case after giving the person adversely affected thereby a reasonable opportunity of being heard. Further, under Section 14 (6) of 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.

2.7.1 Scrutiny of the records (July and September 2018) revealed that four dealers in the office of DETC (ST), Rohtak and Sonapat had made sales valued at Rs 14.48 crore during 2014-15. The AAs, while finalising the assessments between January and March 2018 assessed the tax of Rs 0.72 crore instead of correct amount of Rs 0.84 crore resulting in under assessment of tax of Rs 0.12 crore⁵. In addition, interest of Rs 0.10 crore was also leviable.

On this being pointed out, AA Rohtak and Sonapat stated between July and October 2018 that these cases had been re assessed and additional demand of 0.24 crore had been raised.

The matter was reported to the Excise and Taxation Department in February 2018 and to the Government in March 2019; their replies were awaited.

2.7.2 Scrutiny of the records (January 2019) revealed that a dealer in the office of DETC (ST) Gurugram (West) had made sales valued at Rs 221.04 crore during 2014-15. The AA, while finalising assessment (March 2018) assessed the tax of Rs 2.90 crore instead of the correct amount of Rs 29.01 crore due to calculation mistake and levied interest thereon of Rs 2.41 crore instead of 20.94 crore. This resulted in under assessment of tax of Rs 26.11 crore and interest of Rs 18.53 crore⁶.

On this being pointed out, AA Gurugram (West) in April 2019 had raised demand of Rs 44.64 crore.

The matter was reported to the Excise and Taxation Department in April 2019 and to the Government in June 2019; their replies were awaited.

The Department may ensure to check all the calculations so that mistakes may be avoided.

The department in its written reply stated as under: -

1. M/s Vikas Engg. Works, Rohtak, TIN 06702818099 A.Y. 2014-15

The firm is engaged in manufacturing of turn components (nut and bolts). Original assessment of the case was framed exparte vide Assessing Authority order dated 26-03-2018 creating an additional demand of Rs. 3731234/- under the HVAT Act, 2003 which was served upon the dealer on dated 21-06-2018. The dealer is live and migrated to GST(Central) holding GSTIN-06ABAPY8264B1ZL.

During audit scrutiny of the case, the Audit Party raised an objection that tax and interest was short levied on the outstanding demand created in the case. In reply to the audit memo., it is intimated that the original order was rectified vide Assessing Authority order dated 27-07-2018 creating an additional demand of Rs. 5554557/- under the HVAT Act, 2003 including interest amount of Rs. 2426460/-. Aggrieved with the order of Assessing Authority dated 26-03-2018, the dealer filed an appeal before the Jt. Excise & Taxation Commissioner(A), Rohtak, who, vide order dated 27-03-2019 remanded back the case to the Assessing Authority to decide the case afresh. The remand case was decided by the Assessing Authority vide order dated 25-10-2019 creating an additional demand of Rs. 134350/- under the HVAT Act. Recovery proceedings have been initiated in the case and the arrear was declared under the Land Revenue Act on dated 20-12-2021 and summons were issued for dated 20-12-2021. Notices also issued to the surety of the firm but, surety of the firm stands closed and cancelled. Bank account of the firm also attached u/s 70 of the Land Revenue Act on dated 25-01-2022. Further, a notice for dated

22-04-2022 also issued to the dealer to transfer the arrear under Section 142(8)(A) of the HGST Act, 2017. DRC-07A has also been issued to the dealer, but demand has not been recovered due to non-availability of balance (Nil) in cash ledger and credit ledger.

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

3. M/s Shri Hans Steel, Sonapat, TIN 06313013526, A.Y. 2014-15

In reply to audit para the case has been decided vide disposal No. 861/19.1.2018 and created demand of Rs. 20719/- under CST Act 1956. Thereafter on the basis of audit objection the case was rectified and created additional demand of Rs.139298/- under HVAT Act and Rs.59367/- under CST Act vide order dated 27.9.2018. A copy of rectification order served upon the dealer. The firm stand closed. Notice issued to the dealer as well as surety for the purpose of recovery of arrear. Efforts are being to make the recovery of arrear. Hence, audit objection please may be dropped.

2.7.2

1. M/s Amtek Auto P. Ltd., Gurugram (West) TIN 06471920830, A.Y. 2014-15

In reply to audit para, it is submitted that exparte assessment of the dealer was framed vide order dated 30-03-2018 bearing demand No.700. The demand was created on account of non submission of document in support of claim of ITC and export proofs. While framing assessment tax & interest of Rs.47918826 under the HVAT Act & Rs. 53871604/- under the CST Act (original order) was levied instead of Rs.47918826 under the HVAT Act & Rs. 500244072/- under CST Act.

The demand under CST Act was computed as 53871604/- in the original assessment order due to inadvertent clerical error on account of missing out of one digit.

It was nothing but an inadvertent clerical error and the same is rectifiable within 2 years from the supply of copy of orders. The same has been rectified vide order dated 08-04-2019 bearing demand no.01A and tax & interest of Rs.47918826/- under HVAT Act and Rs.500244072/- CST Act was levied.

In the meanwhile dealer preferred an appeal against the original orders which is rejected vide order 31.10.2021. The firm insolvent and claim lodged in NCLT. A letter no. Spl-1 dated 08.12.2022 written to the liquidator for want of status report.

The Committee has recommended that the matter be got inquired into to fix the responsibility of the erring officers/officials under intimation of the Committee. Besides, the final outcome of the case pending before the NCLT be intimated to the Committee.

[9] 2.8 Under assessment of tax due to application of incorrect rate of tax:

Assessing Authorities, allowed incorrect rate of tax to nine dealers, which resulted in under assessment of tax of Rs. 4.82 crore. In addition, interest of Rs. 3.91 crore was also leviable.

The rates under HVAT Act have been prescribed as per Schedules A to G. However, under Section 7 (1) (a) (iv) of the HVAT Act, any commodity other than commodities classified in any of the schedules is taxable at the rate of 12.5 *per cent* with effect from 1 July 2005. Surcharge at the rate of five *per cent* on the tax is leviable under Section 7 (A)

of HVAT Act w.e.f 2 April 2010. Further, interest was also leviable under Section 14 (6) of the HVAT Act.

Scrutiny of the records (July 2017 and September 2018) revealed that AAs, while finalising the assessments (March 2017 to March 2018) in 10 cases of nine dealers in the office of five DETC (ST) for the years 2013-14 to 2015-16 applied lower tax rates than applicable rate of tax on sale of goods as detailed below:-

| Sr. No | DETC | Assessment year/ disposal | Commodity | Amount | Tax leviable | Tax levied | Short evy of tax | Interest | Departmental reply |
|--------|-------------------|---------------------------|---|---------------------|--------------|--------------------|--------------------|--------------------|---|
| 1 | Faridabad (North) | 528 dt. 31.10.17 2015-16 | Haryana Tourism Corporation Work | 97,88,176 | 12,84,698 | 5,13,879 | 7,70,819 | 3,75,132 | Suo motu action (March 2019) |
| 2 | Gurugram (North) | 474 dt. 22.03.18 2014-15 | Auto parts | 2,80,31,087 | 36,79,080 | 14,71,632 | 22,07,448 | 18,20,409 | Demand of ₹ 32,13,065 raised (July 2019). |
| 3 | Karnal | 1208 dt. 21.03.17 2013-14 | Barley malt and malt extracts | 4,35,49,422 | 57,15,862 | 22,86,345 | 34,29,517 | 28,25,922 | Suo motu action (April 2018). |
| 4 | Gurugram (North) | 1179 dt. 14.03.17 2013-14 | Biscuit, cakes, toffee, chocolates & cosmetic items | 1,31,16,326 | 17,21,518 | 6,01,746 | 11,19,772 | 10,54,825 | Suo motu action (August 2019) |
| 5 | Gurugram (North) | 42 dt. 16.03.17 2013-14 | Filters | 2,96,13,996 | 38,86,837 | 15,54,735 | 23,32,102 | 13,46,400 | Suo motu action (August 2019) |
| 6 | Karnal | 1207 dt. 21.03.17 2013-14 | Liquid glucose, malto dextrine powder, nondairy cream and noodles | 16,06,69,374 | 2,10,87,855 | 84,35,142 | 1,26,52,713 | 1,04,25,836 | Suo motu action (April 2018). |
| 7 | Gurugram (North) | 70 dt. 29.03.17 2013.14 | Paneer | 1,63,35,986 | 21,44,098 | 8,57,639 | 12,86,459 | 10,66,903 | Notice has been issued to the dealer (December 2018). |
| | Gurugram (North) | 496 dt. 27.03.18 2014-15 | Paneer | 2,44,86,490 | 32,13,852 | 12,85,541 | 19,28,311 | 15,96,642 | -do- |
| 8 | Jind | 770 dt. 30.03.18 2014-15 | Paneer | 3,65,11,488 | 47,92,133 | 19,16,853 | 28,75,280 | 23,86,482 | Case sent to RA (I) Rohtak (August 2019) |
| 9 | Panchkula | 1387 dt. 28.03.17 2013-14 | Security systems | 24,85,05,160 | 3,26,16,302 | 1,30,46,521 | 1,95,69,781 | 1,62,16,825 | Revisional Authority has decided the case raising an additional demand of ₹ 1,95,69,781 Haryana Tax Tribunal also dismissed the appeal of the dealer. |
| | Total | | | 61,06,07,505 | | 8,01,42,235 | 3,19,70,033 | 4,81,72,202 | 3,91,15,376 |

The application of incorrect rate of tax has resulted in under assessment of tax of Rs 4.82 crore. In addition, interest of Rs 3.91 crore was also leviable.

On this being pointed out, DETC Gurugram (North) intimated in one case that the additional demand of Rs 32.13 lakh had been created and in two cases notices (October 2019) have been issued to the dealers. DETC Panchkula intimated that demand of ₹ 1.96 crore had been created in one case. Further, it was intimated that matter had been sent to Revisional Authorities for taking *suo motu* action in remaining six cases.

The matter was reported to the Excise and Taxation Department in October 2018 and to the Government in January 2020; their replies were awaited.

The Department may undertake detailed scrutiny of cases for ensuring that correct tax rates are being levied.

The department in its written reply stated as under:-

1. M/s Som Dev Contractor/ 06141335859, Faridabad (North), A.Y. 2015-16

In Reply to this audit objection, it is submitted that the original assessment for the AY 2015-16 was framed by the then assessing authority vide order no. 528 dated 31-10-2017 as per provisions of Rule 27(3) of HVAT Rules 2003(deemed assessment).This case was sent to DETC(I)-cum- Revisional Authority Faridabad but this assessment file has been returned by DETC(I)-cum- Revisional Authority Faridabad vide Memo No 1471 dated 02-05-2022 with the remarks that this case was assessed under deemed assessment scheme and action under section 34 of the HVAT Act 2003 cannot be initiated at this stage in the wake of judgment in the case of M/s Light Graphics, Faridabad wherein VAT Appeal No 297 of 2018 is pending before Hon'ble Punjab & Haryana high court Chandigarh.

3. M/s Baba Enterprises/ 06371934756, Gurugram (North), A.Y. 2013-14

In reply to Audit Para it is submitted that M/s Baba Enterprises, Gurugram (TIN – 06371934756) is engaged in the business of Mfg/Trading of Biscuit, Cakes, Toffee, Chocolates and Cosmetic items.. The original assessment was framed U/s 15(3) of the HVAT Act,2003 by the then Assessing Authority on dated 14.03.2017 vide Disposal No. 1179/2013-14 and created additional demand as under:-

| Particulars | VAT | CST |
|-------------|--------|--------|
| Tax | 229172 | 195087 |
| Interest | 195560 | NIL |
| Penalty | NIL | NIL |
| Total | 424732 | 195087 |

Copy of order has been duly served upon the dealer.

The Audit has pointed out that the dealer has sold Biscuit, Cakes, Toffee, Chocolates and Cosmetic items on lower rate of tax. This resulted into under assessment of tax.

In reply to Audit Para, the audit para is admitted. It is further submitted that the case has been sent to DETC-Inspection-cum-Revisional Authority, Gurugram(North) for Suo-Moto action vide Endst. No.5155/SS(W-7) dt.11.01.2019. The proceedings initiated by the Revisional Authority and the case is fixed for 13.09.2022. The final result will be intimated after decision of the case.

4. M/s Parker Hanifin India Pvt. Ltd./ 06261939133, Gurugram (North), A.Y. 2013-14

In reply to Audit Memo, it is submitted that M/s Parker Hanifin (P) Ltd. Gurgaon (TIN 0626-1939133) is doing the business of Mfg/ Trading of Auto Parts. The original assessment was framed under section 15(3) of the HVAT Act, 2003 by the Assessing Authority on dated 16.03.2017 vide Disposal No. 42/2013-14 and created with **NIL** demand.

Copy of order duly served upon to the dealer. The firm is Active and **migrated** into GST regime with GSTIN- 06AAACP6820G1ZN.

The audit has pointed out that the dealer has sold filters to private firm on lower rate of tax. This resulted into under assessment of tax but as per assessment order the dealer has made sale of filters to railways @5.25%.

The audit para is admitted and the case has been sent to Revisional Authority for Suo Moto Action. The case was fixed for 28-10-2022 and Revisional proceedings are under process. The final result will be intimated after decision of the case.

6. M/s Goodrich Malt/ 06842235828, Karnal, A.Y. 2013-14

In reply to audit objection, it is hereby submitted that the firm M/s Goodrich Malt bearing Tin no. 06842235828 is engaged in manufacturing of Barley Malt, Trading of Enzymes & Chemicals, Malted Milk food and Breweries.

The assessment for the year 2013-14 was framed vide disposal No. 1208 dated 21-03-2017 by creating NIL demand under HVAT Act 2003 and Rs. 381617/- (Tax only) under the CST Act. The assessment order and TDN was served upon the dealer on 08-05-2017.

Further the assessment order was rectified under CST Act on 10-07-2017 and demand was reduced to NIL. After admitting the Audit para, the case was sent to DETC (Insp.) for Suo-moto revisional action vide letter dt. 19-03-2018 which is still pending before the revisional authority.

Letter bearing no. 2789/CC1/KNL/Dated 08-01-2021 was issued to DETC (Insp.) Karnal for speedy disposal of the case as it is an audit matter and further reminder vide letter no. 852/CC1/KNL/Dated 19/05/2022 was also issued, but the case is still pending. As and when the case is finalized, the reply will be intimated accordingly.

7. M/s Goodrich Carbohydrate Ltd/ 06342230186, Karnal, A.Y. 2013-14

In reply to audit objection, it is hereby submitted that the firm M/s Goodrich Carbohydrate Ltd. bearing Tin no. 06342230186 is engaged in manufacturing of Tea and Coffee Creamer (milk product), cooking dellite, vegetable fat, liquid glucose syrup etc.

The assessment for the year 2013-14 was framed vide disposal No. 1207 on dated 21-03-2017 by creating NIL demand under HVAT Act 2003 and Rs. 1686462/- (Tax Rs. 1685202/- Interest Rs. 1260/-) under the CST Act. The assessment order and TDN was served upon the dealer on 08-05-2017.

Further the assessment order was rectified under the CST Act on dt. 14-07-2017 and demand was reduced to NIL. After admitting the audit para, the case was sent to DETC (Insp.) for Suo-moto revisional action vide letter vide dt. 06-03-2018 which is still pending before revisional authority.

Letter bearing no. 2789/CC1/KNL/Dated 08-01-2021 was issued to DETC (Insp.) Karnal for speedy disposal of the case as it is an audit matter and further reminder vide letter no. 852/CC1/KNL/Dated 19/05/2022 was also issued, but the case is still pending. As and when the case is finalized, the reply will be intimated accordingly.

9. M/s Soru Technologies Pvt. Ltd./ 06962508429, Panchkula, A.Y. 2013-14

The Para is admitted.

In reply to the audit objection, it is intimated that the original assessment of the dealer was framed by the then Assessing Authority vide order dated 28.3.2017 creating additional demand of Rs 21183965/-.

Thereafter the audit raised an objection that the dealer is engaged in the trading of security systems. During test check of assessment file and list of purchases/ sales placed on the file it was noticed that the dealer purchased security systems from Faridabad dealers and made sales of Rs.248505160/-. While assessment the AA assessed the case and levied tax @ 5.25% instead of @ 13.125%. these goods are unclassified items and hence taxable @13.125%. As such the tax of 19569781/- {248505160 X (13.125 – 5.25%)} was under assessed. In addition interest of Rs23287702 [(32344031{(32616302 – 272271 (tax paid)) X 2% X 36 months)] u/s 14(6) of HVAT Act 2003.

Thereafter, the case was sent to D.E.T.C.-cum-Revisional Authority for taking appropriate action. DETC-cum Revisional Authority decided the case vide his order dated 06-09-2018 and created an additional demand of Rs. 19569781/- Being aggrieved with the order the dealer filed an appeal before Haryana Tax Tribunal which stands dismissed vide order dated 18.3.2019. The firm stands closed w.e.f 02-04-2017.

The recovery proceedings were initiated against the dealer and the arrear was declared as recoverable under the Punjab Land Revenue Act, 1887. Summons were issued to the dealer for 18.2.2021 and 18.6.2021 but none appeared. Thereafter the Tehsildar panchkula, Estate officer HUDA Panchkula, the Executive officer Municipal corporation panchkula were requested to provide the information regarding the property held by the Director of the firm vide letter dated 3.6.2021, 29.11.2021 and 3.3.2022. The Manager of the Union Bank Of India, Mumbai was also requested to release the amount of Bank Guarantee vide letter dated 11.6.2021 and last reminder was issued on dated 30-11-2022. Further a letter to the Income Tax Department has also been written for providing the details of bank account, immovable property etc in the name of directors and company vide letter dated 1.2.2022 and reminder on 08-04-2022 and the last reminder sent on 30-11-2022. As per RC part the directors of the firm reside in the Mumbai, Maharashtra, a Recovery certificate in this regard letters has been sent to Deputy Commissioner, Mumbai (East) for making the recovery on dated 27-07-2022. No reply received from any of the above Authorities. Efforts are being made to trace out the bank account and other details of the directors and company to recover the arrears.

The Committee has desired that the latest status be intimated to the Committee with regard to the decision(s) of the authorities and status of recovery at the earliest possible.

[10] 2.10 Under assessment of tax due to nonlevy of tax on handling charges:

Assessing Authorities, while finalizing assessments did not levy tax on handling charges resulting in under assessment of tax of Rs. 0.22 crore. In addition, interest of Rs. 0.18 crore was also leviable.

Under Section 2 (1) (zg) of HVAT Act, "Sale price" means the amount payable to a dealer as consideration for sale of any goods, less any sum allowed at the time of sale as cash or trade discount according to the practice, normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before the delivery thereof and the expression "purchase price" shall be construed accordingly. The Haryana Tax Tribunal in case of M/s Hisar Automobiles Hisar and Vipul Motors Faridabad v/s State of Haryana held that handling charges received by Automobile dealer are part of sale price and liable to tax (July 2017). Surcharge at the rate of five *per cent* is payable on the tax leviable, under Section 7 (A) of HVAT Act w.e.f 2 April 2010.

Scrutiny of the records (February and August 2018) revealed that an automobile dealer in the office of DETC (ST) Ambala for the year 2013-14 and 2014-15 had shown receipts of handling charges towards the receipts from automobile sale worth Rs 1.71 crore. Automobile being an unclassified items is taxable at general rate 12.5 *per cent* plus surcharge. However, while finalising assessment (February 2017 and February 2018), the AA did not levy tax on handling charges resulting in under assessment of tax of Rs 0.22 crore. In addition, interest of ` 0.18 crore⁹ was also leviable.

On this being pointed out, the AA replied (February and August 2018) that the cases had been sent to the Revisional Authority for *suo motu* action.

The matter was reported to the Excise and Taxation Department between June and October 2018 and to the Government in February 2019; their replies were awaited.

The Department may instruct all the AAs to consider all the instructions issued by the Department and court judgements at the time of assessment.

The department in its written reply stated as under:-

1. M/s Eakansh Wheels, Ambala Cantt. 06771045628, A.Y. 2013-14 & 2014-15 2013-14

Para admitted

In reply to audit memo, it is submitted that the case was sent to Deputy Excise and Taxation Commissioner (ST)-cum- Revisional Authority, Ambala vide memo no.1742/CC(W-5) dated 01.03.2018 for taking suo-moto action. The Revisional Authority vide his order dated 27.05.2019 created an additional demand of Rs. 1759172/-(tax-980951+interest-778221). Further, the dealer has preferred an appeal before JETC (A) Ambala, which is pending for adjudication.

The outcome of same will be communicated accordingly.

2014-15

Para admitted

In reply to audit memo, it is submitted that the case was sent to Deputy Excise and Taxation Commissioner (ST)-cum-Revisional Authority, Ambala vide memo

no.4350/CC(W-5) dated 20/09/2018 for taking suo-moto action. The Revisional Authority vide his order Endst No. 1520 dated 10.06.2019 created an additional demand of Rs. 1258343/- on account of the handling charges received by the dealer. Thereafter, Assessing Authority vide his order D.No.975A dated 08.11.2019 levied an interest of Rs. 1000803/- u/s 14(6) of HVAT Act, 2003. The dealer had preferred an appeal before JETC (A) Ambala, and the same was dismissed by the Appellate Authority vide its order dt.09.02.2022. Now, the dealer has preferred an appeal before the Hon'ble Haryana Tax Tribunal against the order dt.09.02.2022. The same is pending for adjudication.

The Committee has desired that the matter be concluded in a time bound manner and State interest be protected meticulously under intimation of the Committee.

[11] 2.11 Tax benefits allowed against invalid forms 'F':

Assessing Authorities, while finalizing the assessments allowed incorrect exemption of branch transfers/consignments worth Rs. 43.84 crore to 10 dealers, which resulted into non levy of tax of Rs. 2.30 crore. In addition, penalty of Rs. 6.90 crore was also leviable.

Section 6 (A) (1) of CST Act provides that where any dealer claims that he is not liable to pay tax under this Act on the ground that the movement of such goods from one State to another was occasioned by reason of transfer of such goods by him to any other place of his business or to his agent or principal, for this purpose he may furnish to the AA a declaration in form 'F' signed by the principal officer of the other place of business, or his agent or principal. Further, section 38 of HVAT Act, provides for penal action (three times of tax avoided/benefit claimed) for claims on the basis of false information and incorrect accounts or documents etc. The Government of Haryana had issued instructions on 14 March 2006 and 16 July 2013 for verification of intra-state and inter-State transactions of more than one lakh rupees before allowing the benefit of tax/concession to the dealers.

Scrutiny of the records (August and October 2018) revealed that 10 dealers in the office of DETC (ST) Jind and Kaithal claimed exemption on their branch transfers/consignment sale amounting to Rs 43.84 crore to two firms situated in Rajasthan and Delhi for the years 2014-15 and 2015-16. In support of the claims, the dealers filed 73 'F' forms obtained from their respective branches/agents located in Rajasthan and Delhi. The concerned AAs finalised the assessments between August 2017 and May 2018 and allowed the exemptions based on the declarations filed without verification as per instructions, *ibid*.

Audit referred these 73 'F' forms to Concerned Authorities of Rajasthan and Delhi for verification. The Department of Trade and Taxes, Government of NCT Delhi intimated in February 2019 that registration of two firms were cancelled (Date of cancellation 23 September 2015 w.e.f. 21 April 2014) and cancellation of 'F' forms issued by one firm was under process (letter has been issued for obtaining cancellation date). Concerned Authorities of Rajasthan intimated that registration of two firms and 'F' forms issued by them were cancelled (Date of cancellation 31 March 2017 w.e.f. 01 August 2013 and Date of cancellation w.e.f. 01 April 2013). Thus, allowing the benefit of consignment sale against invalid 'F' forms by AAs resulted in non levy of tax Rs 2.30 crore. In addition, penalty of Rs 6.90 crore was also leviable.

On this being pointed out, DETC Kaithal intimated (August 2019) that demand of Rs 1.48 crore had been created in 20 invalid forms 'F' and action is under consideration in

remaining six forms 'F'. DETC Jind intimated (August 2019) that notice has been issued to the dealer in two forms 'F' and cases under verification in remaining 45 forms 'F'.

The matter was reported to the Excise and Taxation Department in January 2019 and to the Government in December 2019; their replies were awaited.

The Department may ensure stringent enforcement of its instructions for grant of concession on intra-state and inter-state sales after due verification.

The department in its written reply stated as under: -

1. M/s Azad Impex Pvt. Ltd. 06301537531, Jind, A.Y. 2014-15 (2 F Form)

The dealer M/s Azad Impex was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06301537531. The dealer firm stand closed and not migrated under the GST.

In view of the para raised by the audit party a notice issued to the dealer. The dealer submitted his reply which was not found satisfactory and the case was taken up for re-assessment u/s 17 of HAVT Act, 2003. The notice was served upon the dealer properly and a reply received from the dealer and quoted the various decisions of the High Courts i.e. M/s Kewal kishan tendon v/s state of Punjab, (1984) 56STC-130 (P &H), sashtra enterprises v/s appellate authority (2011) 37 VST 94 (MAD) and Bell Ceramics Ltd. Vs Deputy commissioner (2011) 38 BST 388 (karan) but the case was decided after disallowing all the deductions/concessions and created additional demand worth Rs. 33737890/-. Copy of order and TDN served upon to the dealer. Being aggrieved with the order of Assessing Authority. The dealer preferred an appeal before JETC(A) Rohtak vide appeal application no. RF18214220535553 dated 04.05.2022 but hearing of the case not fixed by the appellant authority till date. Hence recovery notice issued to the dealer for 14.10.2022 but the same was not served due to firm has been closed and dealer residence in Delhi. Recovery notice again issued for 28.11.2022.

2. M/s Mahendra Oil Mill 06202012207, Jind, A.Y. 2014-15 (10 F Form)

In reply to the audit para raised by audit party it is submitted that the dealer M/s Mahindra oil Mill was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06202012207. The dealer deals in Mfg. of cotton seed & oil cake. The firm stands closed and not migrated under the GST.

The dealer has submitted 'C' forms at the time of original assessment. After online verification of 'C' form, the Assessing Authority allowed the benefit of concessional rate of tax.

In view of the audit objection, a letter for verification of C forms has been sent to the Commercial Tax Officer Chirawa, Jhunjhunu Rajasthan vide this office memo no. 2936-37/TI (W-2) dated 26.03.2021 & and reminder again sent vide this office memo no. 968/TI W-2 dated 09.08.2022 for verification of C forms. Now, the concerned authority has informed to this office through email id on 22.08.2022, that registration of M/s Hari Trading company Chirawa Rajasthan State holding TIN- 08761403773 has been cancelled w.e.f 01.08.2013 by this office on the basis of being non- existent. Further all the declaration forms issued from 01.08.2013 to 31.03.2017 in favour of the said firm were also cancelled. Now the case of the dealer has been taken for re-assessment as provisions u/s 17 of HVAT Act 2003. Notice for reassessment of the case has been issued to the dealer for 21.12.2022. Result will be intimated in due course.

3. M/s Chaudhary Enterprises 06962012274, Jind, A.Y. 2014-15 (11 F Form)

In reply to the audit para raised by audit party it is submitted that the dealer M/s Chaudhary Enterprises was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06962012274. The dealer deals in Mfg. of cotton seed & oil cake. The dealer is still working. The firm stands migrated under the GST Law with GSTIN- 06BESPD8277F1Z4.

The dealer has submitted 'C' forms at the time of original assessment. After online verification of 'C' form, the Assessing Authority allowed the benefit of concessional rate of tax.

In view of the audit objection, a letter for verification of C forms has been sent to the Commercial Tax Officer Chirawa, Jhunjhunu Rajasthan vide this office memo no. 2936-37/TI (W-2) dated 26.03.2021 & and reminder again sent vide this office memo no. 968/TI W-2 dated 09.08.2022 for verification of C forms. Now, the concerned authority has informed to this office through email id on 22.08.2022, that registration of M/s Hari Trading company Chirawa Rajasthan State holding TIN- 08761403773 has been cancelled w.e.f 01.08.2013 by this office on the basis of being non- existent. Further all the declaration forms issued from 01.08.2013 to 31.03.2017 in favour of the said firm were also cancelled. Now the case of the dealer has been taken for re-assessment as provisions u/s 17 of HVAT Act 2003. Notice for reassessment of the case has been issued to the dealer for 21.12.2022. Result will be intimated in due course.

4. M/s Shri Giriraj Oil Industries 06772008644, Jind, A.Y. 2014-15 (9 F Form)

In reply to the audit para raised by audit party it is submitted that the dealer M/s Shri Giri Raj oil industry was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06772008644. The dealer deals trading of cotton /oil cake etc. The firm stands closed and not migrated to GST law.

The dealer has submitted 'C' forms at the time of original assessment. After online verification of 'C' form, the Assessing Authority allowed the benefit of concessional rate of tax.

In view of the audit objection, a letter for verification of C forms has been sent to the Commercial Tax Officer Chirawa, Jhunjhunu Rajasthan vide this office memo no. 2936-37/TI (W-2) dated 26.03.2021 & and reminder again sent vide this office memo no. 968/TI W-2 dated 09.08.2022 for verification of C forms. Now, the concerned authority has informed to this office through email id on 22.08.2022, that registration of M/s Hari Trading company Chirawa Rajasthan State holding TIN- 08761403773 has been cancelled w.e.f 01.08.2013 by this office on the basis of being non- existent. Further all the declaration forms issued from 01.08.2013 to 31.03.2017 in favour of the said firm were also cancelled. Now the case of the dealer has been taken for re-assessment as provisions u/s 17 of HVAT Act 2003. Notice for reassessment of the case has been issued to the dealer for 21.12.2022. Result will be intimated in due course.

5. M/s Jindal Enterprises 06092012122, Jind, A.Y. 2015-16 (3 F Form)

In reply to the audit para raised by audit party it is submitted that the dealer M/s Jindal Enterprises was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06092012122. The dealer deals in Mfg. of cotton seed & oil cake. The dealer is still working. The dealer firm is active and migrated under the GST Law with GSTIN - 06AHUPJ7449K1ZK.

It is submitted that the dealer has submit 'C' forms at the time of original assessment. After online verification of 'C' form, the Assessing Authority allowed the benefit of concessional rate of tax.

In view of the audit objection, a letter for verification of C forms has been sent to the Commercial Tax Officer Chirawa, Jhunjhunu Rajasthan vide this office memo no. 2936-37/TI (W-2) dated 26.03.2021 & and reminder again sent vide this office memo no. 968/TI W-2 dated 09.08.2022 for verification of C forms. Now, the concerned authority has informed to this office through email id on 22.08.2022, that registration of M/s Hari Trading company Chirawa Rajasthan State holding TIN- 08761403773 has been cancelled w.e.f 01.08.2013 by this office on the basis of being non- existent. Further all the declaration forms issued from 01.08.2013 to 31.03.2017 in favour of the said firm were also cancelled. Now the case of the dealer has been taken for re-assessment as provisions u/s 17 of HVAT Act 2003. Notice for reassessment of the case has been issued to the dealer for 21.12.2022. Result will be intimated in due course.

6. M/s Khandawala Enterprises 06582009573 Jind, A.Y. 2014-15 (12 F Form)

In reply to the audit para raised by audit party it is submitted that the dealer M/s. Khandawala Enterprises was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06582009573. The dealer deals in Mfg. of cotton seed & oil cake. The dealer stands migrated under the GST Law with GSTIN-06ABJPK5878Q1ZP. Now the firm stands closed.

The dealer has submitted 'C' forms at the time of original assessment. After online verification of 'C' form, the Assessing Authority allowed the benefit of concessional rate of tax.

In view of the audit objection, a letter for verification of C forms has been sent to the Commercial Tax Officer Chirawa, Jhunjhunu Rajasthan vide this office memo no. 2936-37/TI (W-2) dated 26.03.2021 & and reminder again sent vide this office memo no. 968/TI W-2 dated 09.08.2022 for verification of C forms. Now, the concerned authority has informed to this office through email id on 22.08.2022, that registration of M/s Hari Trading company Chirawa Rajasthan State holding TIN- 08761403773 has been cancelled w.e.f 01.08.2013 by this office on the basis of being non- existent. Further all the declaration forms issued from 01.08.2013 to 31.03.2017 in favour of the said firm were also cancelled. Now the case of the dealer has been taken for re-assessment as provisions u/s 17 of HVAT Act 2003. Notice for reassessment of the case has been issued to the dealer for 21.12.2022. Result will be intimated in due course.

7. M/s Mangla Industries 06572108761, Kaithal, A.Y. 2014-15 (6 F Form)

Para is admitted.

In reply to audit it is submitted that the assessment for the year 2014-15 was framed by the then Assessing Authority vide demand no. 1147/2014-15/06.02.2018. after that show cause notice regarding rejection of 'F' forms of M/s Madhu sudan Enterprises holding Tin no. 08461712786 issued on dated 13.07.2019 and a notice in form N-3 issued on same day which is duly served and placed on the file. The case has been re-assessed u/s 17 of HVAT Act, 2003 and a demand of Rs. **4031120/-** including penalty u/s 9(2) of CST Act, 1956 read with section 38 of HGST act, has been created vide order no. 215A/14-15 dated **22-07-2019**. The dealer preferred an appeal before the Jt. ETC (A) on **28.10.2021**. Recovery notice has been issued to the dealer on dated **21.06.2022**. Surety notice has also

been issued on dated **02.12.2022**. The firm is migrated to GST w.e.f 01.07.2017 having GSTIN no. **06ALCPM1447L1Z2** and cancelled on 01.08.2020 by dealer application.

8. M/s Jai Luxmi Oil and General Mill 06942109285 Kaithal, A.Y. 2014-15 (7 F Form)

Para is Admitted.

In response to audit memo No. RS/ST/STP-5/2017-18/AM-108 Dated 17.10.2018, it is stated that Re-assessment u/s 17 of HVAT Act 2003 of this case was made by the Assessing Authority, Kaithal vide Demand No. 633 dated 18-10-2018 u/s 9 (2A) read with section 38 HVAT Act 2003 by levied Tax of Rs. **942063/-** and penalty of Rs. **2826189/-** on account of consignment sales of Rs. **17944060/-** to M/s Madhu Sudan Enterprises, Jaipur (Rajasthan) holding TIN 08461712786. An additional demand of Rs. **3768252/-** is created. Notice of demand in form of VAT N-4 was served upon the dealer on dated **27.05.2019**. Recovery proceedings initiated. Recovery notices has been issued for **19.04.2022** and **27.04.2022**. The said firm is migrated VAT to GST on dated **01.07.2017** and cancelled on dated **31.03.20219**. The detail of sureties is as under:-

1. M/s Pawan Kumar Jitender Kumar, Cheeka holding TIN-06462104602
2. M/s Jai Luxmi Trading Co., Cheeka holding TIN-06682108458.

Both sureties stand for Rs. **250000/-** under each Act. It is also informed that both the taxpayers had not migrated/cancelled under GST regime. But surety notice issued to Pawan Kumar Prop. of M/s Pawan Kumar Jitender Kumar (another firm registered in 2020) GSTIN **06ABSPK0148G3ZM** on dated **19.10.2022**.

9. M/s Mangla oil Mill 06042100856, Kaithal, A.Y. 2014-15 (9 F Form)

In reply to audit, it is submitted that the assessment for the year 2014-15 was framed by the then assessing authority vide Demand No. 911 dated 26.03.2018 creating demand of Rs. 245089/- under CST Act, copy of order served along with demand notice in N-4 as 07.04.2018. After that show cause notice regarding rejection of F-Forms of M/s Madhu Sudan Enterprises issued dated 05.08.2019 and a penalty notice in form N-3 issued for 08.08.2019 which is duly served and placed on the file. Now case re-assessed under section 17 of HVAT Act, 2003 and u/s 9(2) of CST Act 1956 read with section 38 of HVAT Act, and demand of Rs. 8992356/- including penalty imposed vide assessing authority order 170 dated 13.08.2019 rejecting the F-Form of M/s Madhu Sudan Enterprises Bikaner amounting to Rs. 42810750/-. Demand notice in form N-4 duly served on 19.08.2019. Recovery proceedings initiated. Recovery notices has been issued for 27.05.2019 and 19.04.2022. The dealer aggrieved with the re-assessment order and filed an appeal before the Jt. ETC (A) Ambala. Surety bonds submitted before the appeal. No further date of hearing given till now.

10. M/s Ganpati oil mill 06422109668, Kaithal, A.Y. 2014-15 (4 F Form)

In response to audit memo No. RS/STP-5/-5017-18/AM 109 dated 17.10.2018, it is stated that assessment u/s 15(4) of HVAT Act, 2003 of this firm was made by the Assessing Authority, Kaithal vide Demand No. **1237 dated 30.03.2018** u/s 9 (2A) read with section 38 of HVAT Act, 2003 by levied Tax of Rs. **517304/-** and penalty of Rs. **1551912/-** on account of consignment sales of Rs. **13349825/-** to M/s Radhey Shayam Traders, Jaipur (Rajasthan) holding TIN 08461363295. An addl. Demand of Rs. **2069213/-** is created. Notice of demand in form of VAT N-4 was served upon the dealer on dated **05.09.2018**. Recovery proceedings initiated. Recovery notices has been issued for **19.04.2022** and

27.06.2022. The dealer aggrieved with the re-assessment order and filed an appeal before the Jt.ETC (A) Ambala. Surety bonds submitted before the appeal. Last appeal was fixed on **14.12.2021** and till today decision is pending.

The detail of sureties is as under:-

1. M/s Banarsi Dass Rameshwar holding TIN-06232100412
2. M/s Brij Lal Virender holding TIN-06972103497

Both sureties stand for Rs. **250000/-** under each Act. It is also informed that both the taxpayers had not migrated/cancelled under GST regime. The said firm is active in GST regime having GSTIN **06AAJFG8636M1ZU** Notice to transfer of arrear under HVAT Act, 2003 and CST Act, 1956 to the GST Act, 2017 u/s 142(8) (A) of HGST Act, 2017 has been issued on **07.12.2022**.

The Committee has desired that the outcome of the cases pending for decision be intimated to the Committee and recovery be expedited meticulously under intimation of the Committee.

[12] 2.12 Non levy of interest:

While finalizing the assessments, Assessing Authority failed to levy interest on late/non payment of tax. This resulted in non levy of interest of Rs. 1.15 crore.

Under Section 14 (6) of Haryana Value Added Tax Act, 2003 (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 the records (September and October 2018) revealed that two dealers in the office of DETC (ST) Ambala, had paid tax amounting to Rs 1,21,70,591 instead of payable tax of Rs 2,21,54,609 in accordance with the provisions of the Act and Rules. While finalising assessments for the year 2014-15 in March 2018 the AAs failed to levy interest on late/non payment of tax. This resulted in non levy of interest of Rs 1.15 crore.

On this being pointed out, AA Ambala Cantt. intimated in one case in September 2018 that the case had been sent to Revisional Authority for taking *suo motu* action and in other case AA Ambala City intimated that notice had been issued to the dealer.

The matter was reported to the Excise and Taxation Department between October 2018 and January 2019 and to the Government in April 2019; their replies were awaited.

The Department may ensure recovery of the interest amount under intimation to Audit.

The department in its written reply stated as under:-

1. **M/s Samriti Products (P) Ltd. Ambala Cantt. TIN 06511029087, Ambala, A.Y. 2014-15**

In reply to audit memo, it is submitted that notice for interest u/s 14 (6) of HVAT Act was issued and served upon the dealer on 19.02.2020. Now, the Revisional Authority vide her order dt. 24.05.2022 has created an additional demand of Rs.8812476/-. TDN along with order stands issued on dt.24.05.2022.

Now, the dealer has preferred an appeal before JETC (A) Ambala on 15.07.2022 which is pending for adjudication.

In view of the above facts, para may kindly be dropped.

2. M/s Gopal Tractor, 06851027639 Ambala Cantt. , Ambala, A.Y. 2014-15

As per audit objection a demand of interest of Rs. 2680657/- u/s 14(6) of HVAT act, 2003 has been raised against the Rs. 7,00,000/- has been recovered from the dealer (Rs. 2,00,000/- vide GRN 56734141 dated 27.08.2019, Rs. 2,00,000/- vide GRN 49482791 dated 24.06.2019 and Rs. 3,00,000/- vide GRN 62135352 dt. 24.01.2020. Recovery notice issued for dated 16.05.2022. The arrear declared under the Land Revenue Act and memo no. 1901 dated 25.02.2022 issued to the partners of the firm and then memo no. 1931 dated 28.02.2022 to the Collector-cum-Deputy Commissioner, Ambala for recovery from partners. Memo no. 1971 dated 03.03.2022 sent to the Income Tax Officer, Panchkula for verification of PAN number. Memo no. 30/DRA dated 04.04.2022 received from Collector, Ambala with the remarks that Collector, Ambala has issued instructions to the Tehsildar for verification of property details of the dealer. Reply from the Tehsildar is still awaited. Reminder-1 sent to the Collector in this regard, reply awaited.

The Committee has recommended that internal audit system be strengthened under intimation of the Committee.

[13] 2.13 Non levy of tax on taxable goods:

While finalizing the assessments, the Assessing Authority assessed the sale of Rs. 6.03 crore as tax free which included taxable goods of Rs. 1.80 crore, resulting in under assessment of tax of Rs. 0.18 crore. In addition, penalty of Rs. 0.54 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 2 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.

Scrutiny of the records (July 2018) revealed that for a dealer in the office of DETC (ST) Panchkula, while finalising assessments of the dealer for the year 2013-14 and 2014-15 the AA assessed the sale of Rs 6.03 crore as tax free. However, cross verification from official website of Excise and Taxation Department of Punjab made by audit revealed that taxable sale of cosmetic goods, mobile etc. worth Rs 1.80 crore was included in total sale. Thus, sale of taxable goods of Rs 1.80 crore as tax free resulted in under assessment of tax of Rs 0.18 crore. In addition, penalty of Rs 0.54 crore is also leviable.

On this being pointed out, AA Panchkula intimated in November 2018 that demand of Rs 3.17 crore was created.

The matter was reported to the Excise and Taxation Department in October 2018 and to the Government in June 2019; their replies were awaited.

The Department may examine whether there are more such cases where tax exemption have been allowed incorrectly. Early recovery in respect of the cases pointed out by audit may be ensured.

The department in its written reply stated as under: -

1. M/s Narang Traders, TIN 06492508542, Panchkula, A.Y. 2013-14 & 2014-15

Brief facts of the case are that the assessment of the firm for the year 2013-14 was framed by the then Assessing Authority vide order dated 20.11.2015 and for the assessment year 2014-15 vide order dated 18.10.2017. The assessments of both the years were finalized as per the sale shown in the R-1 (Quarterly) and R-2 (Annual) returns filed by the dealer firm.

During the course of audit, the audit party had observed that the dealer in his returns (VAT R-2) claimed tax free purchases/ sales and while finalizing the assessment, A.A accepted the same. Further, pointed out that the tax-free sales shown by the dealer during both the years are suspected. Keeping in view the objection raised by audit, a letter dated 18.07.2018 to verify the purchases, was written to the AETC, Amritsar-II. The AETC Amritsar-II vide letter dated 06.08.2018 has informed this office that the dealer has purchased Napkins, Cosmetics goods, Food products, Stationary Mobile Chargers etc. during the assessment year 2013-14 and 2014-15, whereas, the dealer has shown tax free sales in his returns during the year 2013-14 and 2014-15. On the basis of definite information received from the Punjab Authorities, notices for 30.08.2018 in both the years were issued for re-assessment u/s 17 of HVAT Act 2003 and served to the assessee through substitute service being the business premises of the firm found closed.

On 30.08.2018 the dealer failed to appear and comply with the terms of notices and to produce any relevant document. Therefore, cases for both the years i.e. 2013-14 and 2014-15 were decided ex-parte u/s 15 (4) of the HVAT Act 2003 by disallowing the tax free sales and an additional demand of Rs. 21204112/- and Rs. 10458048/- was created in the assessment year 2013-14 and 2014-15 respectively vide order dated 30.08.2018. Re-assessment orders dated 30.08.2018 have been sent through registered post at the residential address of the dealer available in the office record.

It is also pertinent to mention here that thereafter the office of the ETC, Haryana, sent a calculation sheet along with Memo No. 640/AA-III, dated 28.06.2019, (provided by the Office of Principal Accountant General (Audit) Haryana), in which an amount of Rs. 7249316/- (Tax Rs. 1812329/- and penalty Rs. 5436987/-) has been calculated by the Senior Accounts Officer, O/o P.A.G., Haryana for the year 2013-14 and 2014-15. However, the re-assessments u/s 17 of the act of both the assessment years had already been decided ex-parte and an additional demand of Rs. 3.17 Crore was created by disallowing the benefit of tax free sales etc. in the absence of relevant documents.

The recovery proceedings were initiated by issuing notice to the dealer for 26.10.2018 which was served through substitute service i.e. by pasting on last known business premises as per report of T.I and after that notices issued to the sureties for different dates through e-mail and recovered Rs. 150000/- (Rs. 50000/- GRN No. 0047291004, Rs. 50000/- GRN No. 0047695597, Rs. 25000/- GRN No. 0075896455 and Rs. 25000/- GRN No. 00130985) from the sureties. Further the arrear of HVAT Act was declared under Punjab Land Revenue Act and the bank account available with the department was attached to recover the outstanding demand/ arrear but the Bank Authority informed on 14.11.2018 that the balance maintained in account No. 399002100010736 is Zero. Thereafter, a letter was written to the Chief Commissioner of Income Tax, Amritsar, Punjab, for providing details of Bank accounts of Sh. Arun Kumar S/o Sh. Prithvi Raj,

holding PAN No. CIFPK5801A. The O/o the Chief Commissioner of Income Tax, Amritsar, Punjab vide letter dated 16.05.2019 informed this office that the jurisdiction of said PAN lies under Ward 39(3), E-2 Block, Civil Center, New Delhi to provide the detail of bank accounts of Sh. Arun Kumar. The income tax authority, Delhi has informed telephonically that there is an account No. 0537050016995 in Union Bank of India, Sector-17-C, Chandigarh. The said account was attached and an available amount of Rs. 165121/- was recovered on 09.08.2019. Therefore, **a total of Rs. 315121/- (Rs. 150000/- from sureties + Rs. 165121/- from the account of Assessee) has been recovered by initiating coercive action.**

Further, it is submitted that the Revenue Recovery Certificate under Punjab Land Revenue Act, 1887 was sent to the Deputy Commissioner-cum-Collector, Amritsar (Punjab) vide letter dated 27.08.2019 and also a letter to the Tehsildar Amritsar was written requesting them not to allow Sh. Arun Kumar, Proprietor of M/s Narang Traders, Panchkula (Haryana) to sell his property without obtaining No Dues Certificate from the Dy. Excise & Taxation Commissioner (ST), Panchkula (Haryana). The District Revenue Officer-cum-Collector, Amritsar vide their letter No. DRA (M) A-4/1192 dated 29.11.2019 had informed this office that the address of Sh. Arun Narang is not correct. Thereafter, letter dated 16.11.2020 was written to the Manager, Union Bank of India, Sector-17, Chandigarh to provide the certified copies of documents available with the bank in respect of **Bank Account No. 0537050016995**. In compliance of the above said letter, the bank authorities provided the documents bearing correct address i.e. House No. 858, Gali Calcuttian Wali, Katra Karan Singh, Ward No. 09, Amritsar (Punjab). After that reminders dated 29.11.2019, 20.01.2020, 08.07.2020 and 15.04.2022 have also been sent to the Deputy Commissioner-cum-Collector, Amritsar (Punjab) and Tehsildar-II Amritsar with the correct address, but reply is still awaited. Letters were also issued to the Managers of the Major Banks vide this office memo No. 6995-7014 dated 29.09.2022 for attachment of the deposits held by the dealer in his Current/ Savings Account, Fix Deposit or any other fix deposit account or any bank limit in their branch. But, most of the banks have informed that there is no existing bank account with **PAN-CIRPK5801A**, in the name of Sh. Arun Kumar S/o Sh. Prithvi Raj.

A letter was written to the Principal Commissioner of Income Tax Delhi vide office memo No.7059 dated 03.10.2022, to kindly provide the details of immovable/moveable property, bank accounts and other details declared by the Assessee having **PAN-CIRPK5801A**, if any in the returns filed, so that arrears which has been declared under the Punjab Land Revenue Act, 1887 can be recovered. Further, reminders were also sent vide memo No. 7156 dated 14.10.2022 and 7394 dated 11.11.2022. In response to the above said letters, the office of the Principal Chief Commissioner of Income Tax, C.R. Building, IP Estate, New Delhi-110002, vide their letter No. Addl. CIT(HQ) (Coord.)/Misc./2022-23/13486 dated 23.11.2022 has informed that the jurisdiction over the concerned person of **PAN-CIRPK5801A**, falls under the administrative control of the office of Principal Commissioner of Income Tax-12, {Ward-36(1)} Delhi and the information asked vide our above letters will be provided by them. No information has been received in this office till date.

Further, it is submitted that letters vide dated 14.12.2022, have been written to all the Banks for attachment of the deposits held by the dealer in his Current/Savings Account, Fix Deposit or any other fix deposit account or any bank limit in their branches. Also, letters along with the Revenue Recovery Certificate under Punjab Land Revenue Act, 1887 have been sent to all the Deputy Commissioners-cum-Collectors and all the Tehsildars, in the States of Haryana, Punjab, Himachal Pradesh and NCR of Delhi vide dated 14.12.2022,

requesting them not to allow Sh. Arun Kumar, Proprietor of **M/s Narang Traders, Panchkula (Haryana)** to sell his property without obtaining No Dues Certificate from the Dy. Excise & Taxation Commissioner (ST), Panchkula (Haryana).

The Committee has desired that the recovery be expedited vigorously in a time bound manner being the hefty amount to augment the State revenue under intimation of the Committee.

[14] 2.14 Non levy of penalty:

Assessing Authorities, disallowed inadmissible Input Tax Credit for suppressing stock to 10 dealers but did not levy prescribed penalty of Rs. 14.27 crore.

Under Section 38 of the HVAT Act, if a dealer has maintained false or incorrect accounts or documents with a view to suppressing his sales, purchases, imports into State, export out of State, or stocks of goods, or has furnished to or produced concealed any particulars in respect thereof or has furnished to or produced before any authority under this Act or rules made there under any account, return, document or information which is false or incorrect, such authority may, after affording such dealer reasonable opportunity of being heard, direct him to pay by way of penalty, in addition to the tax to which he is assessed or is liable to be assessed, a sum thrice the amount of tax which would have been avoided had such account, return, document or information as the case may be, been accepted as true and correct.

Scrutiny of the records (May and August 2018) revealed that in 11 cases of 10 dealers in the office of three¹² DETC (ST) assessed during the year 2016-17 and 2017-18, the dealers had understated their purchases/sale/stock of 45.57 crore and evaded tax of Rs 4.76 crore by claiming inadmissible ITC, suppressing stock etc. AAs, while finalising assessments disallowed ITC/levied tax but failed to levy penalty under Section 38 of HVAT Act. This resulted in non levy of penalty of Rs 14.27 crore.

On being pointed out between May and September 2018, in eight cases, the AAs Gurugram (North) and Jind intimated (July 2018 to August 2019) that penalty/demand of Rs 11.23 crore has been imposed/created and recovery proceedings had been initiated. In one case, the AA Gurugram (North) intimated (January 2019) that the case had been sent to Revisional Authority for taking *suo motu* action and in another case, the dealer had filed an appeal before JETC (Appeal). The AA (Rohtak) intimated (August 2019) that proceedings had been initiated under Section 17 of the HVAT Act.

The matter was reported to the Excise and Taxation Department in October 2018 and to the Government in December 2019; their replies were awaited.

The Department may ensure recovery of the amount under intimation to Audit.

The instances of deficiencies pointed out by Audit are based on test checked cases. The Department may take appropriate action to review all similar cases.

The department in its written reply stated as under:-

Total = 10 dealer

1. M/s Varinda Enterprises 6251941709, Gurugram (North), A.Y. 2013-14

In reply to audit para, it is submitted that M/s Vrinda Enterprises, Gurugram holding TIN 06251941709 is engaged in the business of trading of chemical and plastic power during

the financial year 2013-14 and registered under HVAT Act, 2003 and CST Act, 1956. **The firm is non-migrated and cancelled in GST.** The assessment of the dealer was framed u/s 15(4) of HVAT Act, 2003 and CST Act, 1956 by the then Assessing Authority Gurugram (North) vide D. No. 83/2013-14 dated 30.03.2017 and created an additional demand of Rs.23482920/-. The detail of demand created is as under:-

| Particulars | VAT | CST |
|-------------|------------|-----|
| Tax | 12580136/- | NIL |
| Penalty | NIL | NIL |
| Interest | 10902784/- | NIL |

In reply to this Audit objection raised by the audit party, It is submitted that **“The Para is admitted”** and orders has been rectified by the then Assessing Authority and a penalty of Rs.4176868/- has been imposed vide order dated 05.09.2018 u/s 38 of HVAT Act, 2003 for maintaining of incorrect account and filing of false returns.

Recovery proceedings have been initiated against the dealer. Rs.100000/- recovered from the sureties as the firm is closed and recovery cannot be effected in normal course. The arrear is declared as arrear under Punjab Land Revenue Act, 1887 and letter to Tehsildar, Gurugram has been sent to provide the details of property in the name of proprietor Sincere efforts are being made to recover the amount. The results of the same will be communicated accordingly.

2. M/s Gol Deal Sales Corporation 6921940516, Gurugram (North), A.Y. 2014-15

In reply to audit objection, it is submitted that the firm was doing the business of trading of stationary and ferrous, nonferrous metal. The original assessment u/s 15(4) of HVAT Act, 2003 for the year 2014-15 was framed by the then AA vide disposal no. 897/30.3.2018 and created the following additional demand:

| | VAT | CST |
|--------------|-------------------|------------------|
| Tax Assessed | 36740194/- | 1578801/- |
| Interest | 30518855/- | 1311457/- |
| Penalty | 169200/- | 0 |
| | 67428249/- | 2890258/- |

The copy of order alongwith TDN could not served at the business premises as the registration certificates was already got cancelled on the application of the dealer w.e.f 31.3.2015. The copy of order has been served through substitutes service i.e. Chaspa on the front gate of last known business premises. The firm is closed and **not migrated** to GST regime.

The audit has pointed out that the dealer has maintained incorrect accounts and filled false information in quarterly returns and claimed/allowed wrong ITC and the dealer is liable to pay penalty under aforesaid provisions of the Act for maintenance of incorrect and filling of false information in return.

The Audit Para is admitted. Accordingly, proceedings initiated with reference to the subject cited above and it is intimated that penalty of u/s 38 Rs.22499139/- has been imposed upon the dealer under HVAT Act, 2003 for maintenance of incorrect account vide disposal no. 312/B at 17.09.2018. Recovery proceedings have been initiated against the

dealer. Notice and summons issued to the dealer in this regard. The firm is closed. The arrear has been declared under Punjab Land Revenue Act, 1887. Notices issued to both the sureties. One surety M/s Priyansh repairing centre, Gurugram is active and migrated under GST Act vide GSTN 06ABGPY7760C1ZE. The other surety is found closed. Letter sent to The Commissioner Municipal Corporation, Gurugram & Sonipat, and The Estate Officer-I & II Huda, Gurugram, The Estate Officer, Sonipat, Tehsildar, Gurugram to provide the detail of property of the firm and proprietor of the firm. The replies are still awaited. Hence, Taxation Inspector of the Ward is directed to visit the office of Concerned Authorities to collect the information in person.

Sincere efforts are being made to recover the outstanding amount of due against the dealer. The final result will be intimated accordingly.

3. M/s United Sales Corporation 6681945013, Gurugram (North), A.Y. 2014-15

In reply to audit objection, it is submitted that the firm was doing the business of Trading of Hardware and Tools, Electrical goods. The original assessment u/s 15(4) of HVAT Act, 2003 for the year 2014-15 was framed by the then AA vide disposal no. 920/30.3.2018 and created the following additional demand.

| | VAT | CST |
|--------------|------------------|------------------|
| Tax Assessed | 654965/- | 992880/- |
| Interest | 537071/- | 638400/- |
| Penalty | 0 | 0 |
| | 1192036/- | 1631280/- |

The firm was closed and copy of order alongwith TDN could not served at the business premises. The copy of order has been served through substitutes service i.e. Chaspa on the front gate of last known business premises. The firm is closed and not migrated to GST regime.

The audit has pointed out that the dealer has maintained incorrect accounts and filled false information in quarterly returns and claimed/allowed wrong ITC and the dealer is liable to pay penalty under aforesaid provisions of the Act for maintenance of incorrect and filling of false information in return.

The audit para is admitted. Accordingly, proceedings initiated with reference to the subject cited above and it is intimated that penalty u/s 38 Rs.1785198/- has been imposed upon the dealer under HVAT Act, 2003 for maintenance of incorrect account vide disposal no. 321/A dated 17.09.2018.

Recovery proceedings have been initiated against the dealer. Notice and summons issued to the dealer in this regard. The firm is closed. The arrear has been declared under Punjab Land Revenue Act, 1887. Notices issued to both the sureties. Both the sureties are found closed. Letter send to the Commissioner, Municipal Corporation, Gurugram and the Estate Officer-I & II HUDA, Gurugram, Tahsildar, Gurugram and Tehsildar, Gajiyabad to provide the detail of the firm and the proprietor of the firm. The replies are still awaited. Hence, Taxation Inspector of the ward is directed to visit the office of concerned authorities to collect the information in person.

Sincere efforts are being made to recover the outstanding amount of due against the dealer. The final result will be intimated accordingly.

4. M/s Infinity Corporation 6631834703, Gurugram (North), A.Y. 2014-15

In reply to audit para, it is submitted that the dealer M/s s Infinity Corporation Gurgaon (Tin-06631834703) is engaged in trading of Electric goods (r)The original Assessment was framed u/s 15(4) of the HVAT Act, 2003 on dated 14.03.2018 vide disposal no. 890/2014-15 and created additional demand of Rs. 37032471/- under HVAT Act and Rs. 7129532/- under CST Act for which details are as under: -

| Particulars | VAT | CST |
|-------------|----------|---------|
| Tax | 20001907 | 3664578 |
| Interest | 16401564 | 3004954 |
| Penalty | 629000 | 460000 |
| Total | 37032471 | 7129532 |

Copy of assessment order has been duly served upon the dealer. The firm is closed and not migrated to GST regime.

The Audit has pointed out that the Assessing Authority has failed to levy the interest u/s 14(6) of HVAT Act.

The audit para is admitted.

In reply to audit objection, it is submitted that penalty order under Section 38 of HVAT Act has passed on dated 06.07.2018 and penalty of Rs.15355413/- is imposed vide disposal no. NIL/06.07.2018.

The firm stands closed and recovery proceeding initiated by issuing notices to the dealer. Notices issued to both the sureties and found closed. The arrear has been declared as an arrear under Punjab Land Revenue Act. Notices and Summons issued to the dealer. The firm was found bogus. Hence, FIR has been lodged against the firm at Police Station, Sadar, Gurugram on 14.12.2021. Summons again issued to the dealer for dated 13-12-2022 and served through E-mail to the dealer. The final outcome will be intimated accordingly.

5. M/s Inphynyt Accumulators Pvt Ltd 6521938990, Gurugram (North), A.Y. 2013-14

In reply to Audit Para, it is submitted that M/s Inphynyt Accumulators India Pvt. Ltd., Gurugram (TIN-06521938990) is engaged in the business of Trading of Invertor, Batteries. The original assessment was framed U/s 15(4) of the HVAT Act, 2003 by the then Assessing Authority on dated 09.03.2017 vide Disposal No. 1170/2013-14 and created additional demand of Rs.6523637/- under HVAT Act, 2003 and Nil under the CST Act, 1956. **The firm is closed and not migrated to GST regime.**

The Audit has pointed out that as per LP-7, the dealer has shown purchases worth Rs.5844786/- from M/s Usha Enterprises (TIN-06971931419), Infinity Corporation TIN-07631834703 and Shri Ram TradersTIN-06442621914. On cross verification of purchase and sale conducted by the Audit it was revealed that the dealer has shown purchases from the cancelled dealer. However, benefit of ITC was not allowed to the dealer while framing the assessment, but the assessing authority failed to levy penalty under Section 38 of the HVAT Act, 2003. The Audit Para is not admitted.

It is submitted that at the time of original assessment, the assessing authority has not allowed the claim of ITC on the total purchases made by the dealer during the period. The

assessing authority has assessed the case as Ex-party under Section 15(4) of the HVAT Act, 2003 and no claim of ITC was allowed to the dealer at the time of assessment in the absence of VAT C-4 and other supporting documents. This ITC was rightly not allowed by the then Assessing Authority as per provision of Section 8 of HVAT Act, 2003 (as substituted the word **actually paid** vide Haryana Ordinance 3 of 2015 by notification dated 03.08.2015).

In the instant case, it transpires that the dealer who had purchased goods on the tax invoice from the seller had no knowledge whatever, that the selling VAT dealer having collected tax from the purchaser had not deposited the tax into State Coffers. In other words, their malafides or mens rea on the part of purchaser. In order to attract penal provisions as available under Section 38 of the HVAT Act, 2003 existence of mens rea has to be established which in the instant case is completely lacking. In making the submission the department got support, tribunal judgment in **Humdard Wakf Laboratories, Gurugram case reported as 43 PHT 485 (HTT)** holding clearly that for penalizing a person under Section 38 of the Act mens rea is required to be established. Further, the department also relies upon an **Apex Court judgment in Hindustan Steel Ltd. case reported as 25 STC 211 (SC)** holding that unless a dealer is shown to have acted in conscious disregard of statutory provisions he cannot be penalized.

It is further stated that the assessing authority has rightly decided the case by disallowing the ITC and not levied penalty under Section 38 of the HVAT Act, 2003 as no mens rea or malafides noticed on the part of this dealer.

In view of the above, the para may please be dropped.

**6. M/s G G Enterprises 6621835824, Gurugram (North), A.Y. 2013-14 & 2014-15
2013-14**

In reply to Audit Para, it is submitted that the dealer M/s G.G Enterprises, Gurgaon (Tin 06621835824) is engaged in trading of food items. The original Assessment was framed u/s 15(4) of the HVAT Act, 2003 on dated 27.03.2017 vide disposal no. 68/2013-14 and created additional demand of Rs.2076010/- under HVAT Act for which details are as under: -

| Particulars | VAT | CST |
|-------------|--------|-----|
| Tax | 87014 | NIL |
| Interest | 690217 | NIL |
| Penalty | 169200 | NIL |

Copy of assessment order has been duly served upon the dealer. The firm is closed and not migrated to GST regime. The audit has pointed out that the dealer is liable to pay penalty under Section 38 for maintenance of incorrect accounts and filled quarterly false returns. The Audit Para is admitted.

In reply to audit objection, it is submitted that penalty order under Section 38 of HVAT Act has passed on dated 06.07.2018 and penalty of Rs.800367/- is imposed vide disposal no. NIL/06.07.2018.

The firm stands closed & recovery proceeding initiated by issuing recovery notices and summons. Notices also issued to both the surities and found closed.

Also, recovery certificate and reminder were sent to the District Collector, Ghaziabad (U.P) after declared the arrear as an interstate arrear. Letter also sent to the Tehsildar, Gurugram to provide the detail of properties lying in the name of firm or in the name of proprietor. The replies are still awaited. Hence, Taxation Inspector of the Ward is directed to visit the office of Concerned Authorities to collect the information in person. The firm was found bogus and FIR lodged against the firm in Sadar Police Station Gurugram on 14.12.2021

Sincere efforts are being made to recover the outstanding amount of due against the dealer. The final result will be intimated accordingly.

2014-15

In reply to Audit Para, it is submitted that the dealer M/s G.G Enterprises Gurgaon (Tin 06621835824) is engaged in trading of building material. The original Assessment was framed u/s 15(4) of the HVAT Act, 2003 & CST Act 1956 on dated 14.03.2018 vide disposal no. 889/2014-15 and created additional demand of Rs.1335767- under HVAT Act & Rs.2921033 under CST Act, for which details are as under: -

| Particulars | VAT | CST |
|-------------|---------|---------|
| Tax | 8920615 | 1352216 |
| Interest | 7314904 | 1108817 |
| Penalty | 929000 | 460000 |

Copy of assessment order has been duly served upon the dealer. The firm is closed and not migrated to GST regime. The audit has pointed out that the dealer is liable to pay penalty under Section 38 for maintenance of incorrect accounts and filled quarterly false returns. The Audit Para is admitted.

In reply to audit objection, it is submitted that penalty order under Section 38 of HVAT Act has passed on dated 06.07.2018 and penalty of Rs.800367/- is imposed vide disposal no. NIL/06.07.2018.

The firm stands closed & recovery proceeding initiated by issuing recovery notices and summons. Notices also issued to both the surities and found closed.

Also, it is pertinent to mentioned here that recovery certificate and reminder were already sent to the District Collector, Ghaziabad (U.P) for the assessment year 2013-14 after declared the arrear as an interstate arrear. Letter also sent to the Tehsildar, Gurugram to provide the detail of properties lying in the name of firm or in the name of proprietor. The replies are still awaited. Hence, Taxation Inspector of the Ward is directed to visit the office of Concerned Authorities to collect the information in person. The firm was found bogus and FIR lodged against the firm in Sadar Police Station Gurugram on 14.12.2021.

Sincere efforts are being made to recover the outstanding amount of due against the dealer. The final result will be intimated accordingly.

7. M/s Selection Shoppee, Gurugram (North), TIN 27351, A.Y. 2014-15

In reply to Audit Para, it is submitted that M/s Selection Shoppee, Gurugram (TIN-06591927651) is engaged in the business of Trading of Electrical/Electronic goods .The original assessment was framed U/s 15(3) of the HVAT Act, 2003 by the then assessing authority on dated 09.03.2018 vide Disposal No. 687 and allowed excess C/F of

Rs.2762297/- for the next year under HVAT Act. While finalization of assessment, the AA has disallowed the ITC of Rs.1606239/- being purchases made from a dubious and fake dealer M/s King Enterprises (TIN-06781945637). Also, the transactions were not got verified made from this dealer. Copy of order has been duly served upon the dealer. The firm is Active and **migrated** into GST regime having GSTIN-06AHYPG9652M2ZD.

The audit para is admitted.

After that the dealer has filed an Appeal (**Appeal No. GRN/49/VAT/24-07-2018/2014-15**) before the JETC (Appeal) Faridabad and the case has been remanded back by the JETC (Appeal) Faridabad Vide order dated 22.08.2019 to pass Speaking and Lawful order in this case.

Accordingly, the Remand case proceedings have been initiated and got finalized vide Disposal No.01/2014-15/15.04.2022. As per this order, the Penalty u/s 38 of the HVAT Act, 2003 of **Rs.48,18,714/-** is imposed. Now, as per this remand order, the additional demand of Rs.20,56,417/- is created after adjustment of excess carry forward of Rs.27,62,297/- which was allowed in the original assessment order. The firm is functioning and recovery proceedings have also initiated and Notices issued to the dealer to deposit the outstanding amount.

The sincere efforts are being made to recover the outstanding dues and the final result will be intimated accordingly.

8. M/s Pargati Associates 6281980683, Gurugram (North), A.Y. 2013-14

In reply to audit para. It is submitted that M/s Pragati Associates, Gurugram was doing the business of Trading of packaging material. The original assessment for the year 2013-14 was framed under section 15(4) of the HVAT Act, 2003 as ex-parte vide D.No.28/2013-14 dated 24.03.2017 and created an additional demand of Rs.38942629/- (Tax-22380821+ Interest-16561808) and no ITC was allowed by the assessing authority at the time of assessment as the dealer failed to produce the proof of ITC claimed.

The audit has pointed out that the dealer has maintained incorrect accounts and filed quarterly false returns and accordingly the dealer is liable to pay penalty for maintenance of incorrect accounts.

The audit para was already **admitted** and proceedings under section 38 of the HVAT Act, 2003 was initiated against the dealer and penalty of Rs.67180512/- was imposed under section 38 of the HVAT Act, 2003, vide order dated 06.07.2018.

Accordingly, the recovery proceedings have been initiated against the dealer. Notices/Summons have been issued to the dealer for outstanding dues. But the dealer has **closed down** its business and went to unknown place. Outstanding arrears was declared under Land Revenue Act, 1887, and notices were serviced through substitute service by affixing the notice on the front wall of the last known business premises. Letters have been issued to the Tehsildar Gurugram, Tehsildar Ballabgarh (Faridabad) for want of property details if any in the name of proprietor. As per report of Tehsildar Gurugram, no such property is found in the name of dealer/proprietor of the firm. An information is received from Joint Sub-Registrar, Ballabgarh that a plot No.978 Urban Estate, Sector 55, Ballabgarh (Faridabad) measuring 60 Yards is found registered in the name of Smt. Anita Yadav w/o SK Yadav. Letter has been issued to the Collector-cum-Deputy Excise & Taxation Commissioner, Faridabad (West) vide Memo No. 716 dated 21-06-2022 with the

request to recover the outstanding dues from the dealer who is residing now a days in Faridabad having the above said property. .

Recovery proceedings have also been initiated against both the sureties which reveals that one of the surety has been expired and surety Amount of Rs.50000/- has already been recovered from the second surety M/s Saluja Traders, TIN-06651915590 vide GRN.34428199 dated 06.04.2018 against the demand for the year 2011-12.

The final outcome will be intimated to the audit accordingly.

9. M/s New Star Light Trading Co. 6922013496, Jind, A.Y. 2014-15

The dealer M/s New Star Light Trading Com. was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06922013496. The dealer firm stand closed and not migrated under the GST. The audit objection raised by the audit party is admitted and action taken under section 17 of HVAT Act, 2003 for re-assessment. The case re-opened after notice given to the dealer. The then assessing authority-imposed penalty u/s 38 on purchases escaped in original assessment is leviable on the input tax claimed amounting to Rs. 3216489/- which has already been disallowing by the Assessing Authority in its original order. Hence tax penalty u/s 38 is assessed (Rs. 3216489/-X3=9649467/-). Total tax and penalty is imposed worth Rs. 12865956/- and copy of order served upon the dealer on his Email id and substitute service. Recovery proceeding has been started and the arrear transferred to Dy. Commissioner North-West Delhi-110034 vide this office letter No.2021/TI(NKA), dated 17.07.2019 and recovery certificate No. 13/2019-20, dated 17.07.2019 reason due to the dealer is residing at South Rohini, Delhi-110085. Now, a latest reminder sent to Dy. Commissioner Rohini North-West Delhi-110034 vide this office letter No. 1923-1925/TI(NKA), dated 12.12.2022 for recovery of the arrear.

10. M/s Ambika Traders 6572829277, Rohtak, A.Y. 2014-15

The original assessment of the case was framed for the year 2014-15 vide Assessing Authority order D. No. 1076 dated 26.03.2018. creating additional demand of Rs. 1126868/- under the HVAT Act and Rs. 13207798/- under the CST Act. The order was served upon the dealer on dated. 26.03.2018.

During the audit scrutiny of the case file for the year 2014-15, the audit party raised an objection that during cross verification of 'C' forms from official website 'dvtat.gov.in' of Commercial Tax Department, Delhi, it was noticed that 'C' forms are shown as cancelled/invalid. In this regard, it is submitted that para is not admitted as the claim of sale at concessional rate of tax against 'C' forms was allowed by the Assessing Authority after verification from the 'Tinxsys.com'. Further, as per the latest directions of Worthy Excise & Taxation Commissioner, Haryana vide circular/instruction dated 08.01.2018, wherein, it is stated that: -

- (i) At the outset the declarations furnished by the dealer shall be cross verified from the 'TINXYS' and the print from the TINXYS of verification report shall be obtained and placed on the file. The verification from 'TINXYS' shall be done by the concerned Taxation Inspector of the ward.
- (ii) In cases where form as well as the transaction recorded therein are verified from the 'TINXYS', the claim shall be allowed by the assessing authority.

Moreover, the 'C' forms also stand verified from the official website of the Delhi taxes "dvtat.gov.in" and "rajtax.gov.in. Hence, in view of the latest direction of Worthy Excise & Taxation Commissioner, Haryana dated 08.01.2018 and 14.02.2020, claim of sale at

concessional rate was allowed to the dealer on verification of 'C' forms from 'tinxsys.com' and verification reports from the 'tinxsys.com' are placed on the file.

Further, Hon'ble Haryana Tax Tribunal in case of M/s Tulsi Lok Sons Vs. State of Haryana (STA No. 31 of 2018-19) held that selling dealer cannot be held liable to pay tax at full rate of tax in case of registration of purchasing dealer and 'C' form was subsequently cancelled with retrospective effect. The Hon'ble Haryana Tax Tribunal held that: -

"The matter may also be examined from another angle. The assessee-appellant obtained valid C form from the aforesaid purchasing dealer and produced the said valid C form before the Assessing Authority. If the said C form was subsequently cancelled with retrospective effect, the assessee-selling dealer cannot be held liable for the same either to pay tax at full rate or to pay penalty for the same. In this view, we are supported by the case of Jain Manufacturing (India) Pvt. Ltd. (supra). There was no fault of the assessee-selling dealer in making the aforesaid sale transaction and in producing C form obtained from the purchasing dealer. If RC of the purchasing dealer was subsequently cancelled with retrospective effect alongwith C form issued to the said dealer, the same was due to fault of the said purchasing dealer regarding tax evasion or some other matter.

For the same, the assessee-selling dealer cannot be blamed or held liable either to pay tax at full rate or to pay penalty regarding the transaction of the said C form."

Hon'ble High Court of Delhi in case of Jain Manufacturing (India) Pvt. Ltd. [2018(7) TMI 1861], held that the retrospective cancellation of the GST registration of the purchasing dealer would not affect right of the selling dealer to use the C-form validity issued to such selling dealer. Relying on the judgments of Hon'ble Supreme Court in cases of State of Maharashtra Vs. Suresh Trading Co. (1998) 109 STC 439 (SC), State of Orissa Vs. Santosh Kumar & Co. (1983) 054 STC 322 (Orissa) and State of Madras Vs. Radio Electrical Ltd. and Anr. 1966 (18) STC 222 (SC), the Hon'ble High Court of Delhi held that:-

"No provision in the CST Act has been brought to the notice of the Court which enables an authority issuing a C-Form to cancel the C-Form. Rule 5(4) of the Central Sales Tax (Delhi) Rules, 2005 enables the authority which has to issue a C-Form to "withhold" the C-Form."

"Where the cancellation of the registration and, consequently of the C-Form is sought to be done retrospectively, it would adversely affect the rights of bonafide sellers in other states who proceeded on the basis of the existence of valid CST registration of the purchasing dealer on the date of the inter-se sale. That outcome is not contemplated by the CST Act and the Rules there under."

Further, it is intimated that no other information in respect of ingenuinity of 'C' forms and transactions was provided by the audit party. However, letter for verification for 'C' forms have been sent to the concerned state authorities. But, no adverse report of 'C' forms in questions & its transactions received as the "C" forms are duly verified from the 'tinxsys.com' and 'dvtat.gov.in'. Further, the dealers have also shown the transactions in the returns and 'C' forms got issued to the dealers from the online portal on the basis of transactions mentioned in the returns. Therefore, 'C' forms cannot be termed as invalid in the absence of some definite information.

Hence, in view of the above submissions and judgments of Hon'ble Supreme Court, High Court and Haryana Tax Tribunal, audit para may please be dropped.

The Committee has recommended that the recovery be expedited vigorously to augment of the revenue of the State under intimation of the Committee.

Besides, the Committee has also desired that the office of PAG(Audit), Haryana shall intimate to the office of ETC, Haryana, the exact objection with regard to M/s Ambika Traders, TIN-6572829277, Rohtak for the assessment year 2014-15.

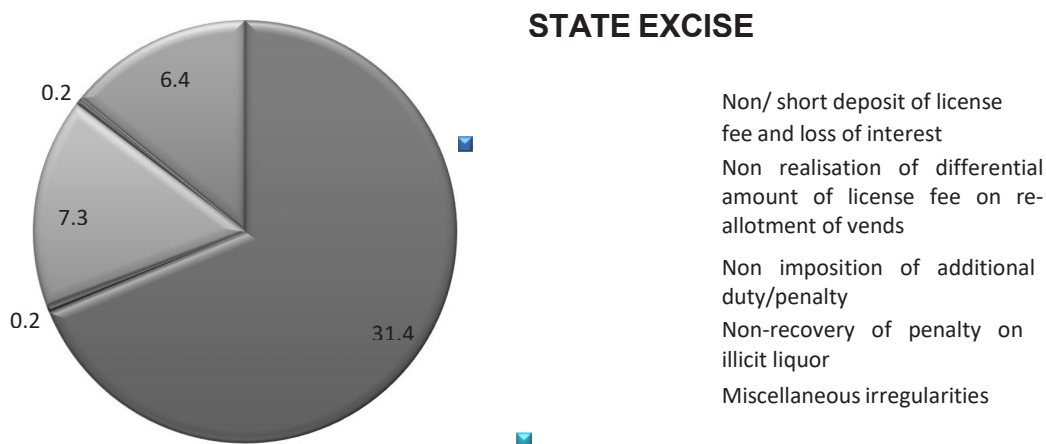
[15] 3.2 Results of audit:

In 2018-19, test check of the records of 25 out of 81 units of the State Excise Department highlighted non/short realisation of excise duty/license fee/interest/penalty and other irregularities involving R 45.72 crore (0.92 per cent of collection of Rs 4,966.21 crore for the year 2017-18) in 576 cases which fall under categories depicted in **Table 3.1**.

Table 3.1 – Results of audit

| (Rs. In crore) | | | |
|----------------|--|-----------------|--------------|
| Sr. No. | Categories | Number of cases | Amount |
| 1. | Non/short deposit of license fee and loss of interest | 118 | 31.44 |
| 2. | Non realisation of differential amount of license fee on re-allotment of vends | 01 | 0.23 |
| 3. | Non imposition of Additional duty/penalty | 146 | 7.35 |
| 4. | Non-recovery of penalty on illicit liquor | 211 | 0.26 |
| 5. | Miscellaneous irregularities | 100 | 6.44 |
| | Total | 576 | 45.72 |

Chart 3.1



During the year, the Department accepted under assessment and other deficiencies amounting to Rs 30.13 crore involved in 415 cases which were pointed out during the year. The department recovered Rs 35 lakh involved in 19 cases out of which Rs 15.78 lakh recovered in seven cases pertained to the year and rest to earlier years.

Some significant cases involving Rs 8.23 crore are discussed in the following paragraphs.

The department in its written reply stated as under:

Non/Short deposit of license fee and loss of interest (Summary)

(Rs In crore)

| Sr. No. | District | No. of cases | Amount | Recovered | | Balance | |
|---------|--------------|--------------|-----------------|-----------|------------------|-----------|-------------------|
| | | | | Cases | Amount | Cases | Amount |
| 1 | Jagadhri | 7 | 562.00 | 5 | 291.05 | 2 | 270.95 |
| 2 | Jagadhri | 7 | 124.66 | 0 | 0 | 7 | 124.66 |
| 3 | Rewari | 1 | 418.00 | 0 | 0 | 1 | 418.00 |
| 4 | Rewari | 1 | 48.56 | 0 | 0 | 1 | 48.56 |
| 5 | Narnaul | 3 | 1.72 | 3 | 1.46 | 0 | 0.26 |
| 6 | Faridabad | 13 | 96.98 | 0 | 7.95 | 13 | 89.03 |
| 7 | Faridabad | 5 | 68.22 | 1 | 15.54 | 4 | 52.68 |
| 8 | Gurugram (E) | 1 | 82.16 | 0 | 11.00 | 1 | 71.16 |
| 9 | Gurugram (E) | 1 | 47.39 | 0 | 0 | 1 | 47.39 |
| 10 | Panchkula | 3 | 238.43 | 2 | 111.15 | 1 | 127.28 |
| 11 | Panchkula | 3 | 31.24 | 3 | 31.24 | 0 | 0 |
| 12 | Sonipat | 4 | 44.21 | 4 | 44.21 | 0 | 0 |
| 13 | Sonipat | 6 | 13.42 | 6 | 13.42 | 0 | 0 |
| 14 | Gurugram (W) | 1 | 141.00 | 0 | 0 | 1 | 141.00 |
| 15 | Gurugram (W) | 1 | 28.43 | 0 | 0 | 1 | 28.43 |
| 16 | Hisar | 1 | 30.24 | 1 | 30.24 | 0 | 0 |
| 17 | Hisar | 4 | 2.21 | 4 | 2.21 | 0 | 0 |
| 18 | Panipat | 2 | 1.18 | 1 | 0.63 | 1 | 0.55 |
| 19 | Jhajjar | 3 | 91.22 | 0 | 0 | 3 | 91.22 |
| 20 | Jhajjar | 3 | 28.55 | 0 | 0 | 3 | 28.55 |
| 21 | Karnal | 5 | 421.14 | 0 | 75.50 | 5 | 345.64 |
| 22 | Ambala | 5 | 24.09 | 4 | 19.56 | 1 | 4.53 |
| 23 | Bhiwani | 4 | 149.37 | 0 | 30.95 | 4 | 118.42 |
| 24 | Bhiwani | 4 | 15.43 | 0 | 0 | 4 | 15.43 |
| 25 | Kaithal | 9 | 90.58 | 5 | 55.24 | 4 | 35.34 |
| 26 | Kaithal | 3 | 80.50 | 1 | 28.29 | 2 | 52.21 |
| 27 | Fatehabad | 11 | 38.67 | 11 | 38.67 | 0 | 0 |
| 28 | Kurukshetra | 2 | 149.83 | 0 | 0 | 2 | 149.83 |
| 29 | Kurukshetra | 5 | 74.49 | 0 | 2.00 | 5 | 72.49 |
| | Total | 118 | 31.43.92 | 51 | 810.30504 | 67 | 2333.61496 |

Non Realisation of Differential Amount of License Fee on re-allotment of vends**Summary**

| Sr. No. | District | No. of Cases | Amount | Recovered | | Balance | |
|---------|-----------|--------------|--------|-----------|--------|---------|--------|
| | | | | Cases | Amount | Cases | Amount |
| 1 | Fatehabad | 1 | 22.56 | 0 | 0.64 | 1 | 21.92 |

Non Imposition of Additional Duty/Penalty**Summary**

| Sr. No. | District | No. of Cases | Amount | Recovered | | Balance | |
|---------|--------------|--------------|---------------|-----------|--------------|-----------|---------------|
| | | | | Cases | Amount | Cases | Amount |
| 1 | Rewari | 1 | 187.00 | 0 | 0 | 1 | 187.00 |
| 2 | Narnaul | 28 | 8.00 | 1 | 0.22 | 27 | 7.78 |
| 3 | Faridabad | 7 | 2.96 | 3 | 0.06 | 4 | 2.90 |
| 4 | Nuh | 5 | 2.21 | 5 | 2.21 | 0 | 0 |
| 5 | Gurugram (E) | 1 | 27.49 | 0 | 0 | 1 | 27.49 |
| 6 | Panchkula | 3 | 0.51 | 2 | 0.28 | 1 | 0.23 |
| 7 | Sonepat | 12 | 18.72 | 12 | 18.72 | 0 | 0 |
| 8 | Gurugram (W) | 1 | 21.35 | 0 | 0 | 1 | 21.35 |
| 9 | Rohtak | 2 | 3.09 | 2 | 3.09 | 0 | 0 |
| 10 | Hisar | 4 | 6.40 | 0 | 0 | 4 | 6.40 |
| 11 | Jhajjar | 3 | 25.61 | 0 | 0 | 3 | 25.61 |
| 12 | Karnal | 29 | 250.55 | 0 | 0 | 29 | 250.55 |
| 13 | Bhiwani | 24 | 61.81 | 14 | 16.93 | 10 | 44.88 |
| 14 | Fatehabad | 7 | 2.27 | 7 | 1.97 | 0 | 0.30 |
| 15 | Kurukshetra | 13 | 117.40 | 8 | 9.05 | 5 | 108.35 |
| | Total | 140 | 735.37 | 54 | 52.53 | 86 | 682.84 |

Non-recovery of penalty on illicit liquor**Summary**

| Sr. No. | District | No. of cases | Amount | Recovered | | Balance | |
|---------|--------------|--------------|--------------|------------|--------------|-----------|---------------|
| | | | | Cases | Amount | Cases | Amount |
| 1 | Jagadhri | 46 | 2.22 | 0 | 0 | 46 | 2.22 |
| 2 | Sonepat | 32 | 2.51 | 32 | 2.51 | 0 | 0 |
| 3 | Jind | 25 | 0.65 | 16 | 0.26 | 9 | 0.39 |
| 4 | Hisar | 4 | 11.50 | 2 | 0.33 | 2 | 11.17 |
| 5 | Ambala | 6 | 7.64 | 5 | 3.64 | 1 | 4.00 |
| 6 | Kaithal | 93 | 3.86 | 77 | 3.13 | 16 | 0.73 |
| | Total | 206 | 28.38 | 132 | 9.868 | 74 | 18.512 |

**Miscellaneous Irregularities
Summary**

| Sr. No. | District | No. of Cases | Amount | Recovered | | Balance | |
|---------|--------------|--------------|---------------|-----------|--------------|-----------|---------------|
| | | | | Cases | Amount | Cases | Amount |
| 1 | Panchkula | 6 | 4.45 | 0 | 0 | 6 | 4.45 |
| 2 | Sonepat | 5 | 15.99 | 5 | 15.99 | 0 | 0 |
| 3 | Panipat | 2 | 12.43 | 0 | 0 | 2 | 12.43 |
| 4 | Kurukshetra | 86 | 139.92 | 0 | 0 | 86 | 139.92 |
| 5 | Panchkula | 1 | 471.53 | | | 1 | 471.53 |
| | Total | 100 | 644.32 | 5 | 15.99 | 95 | 628.33 |

The Committee has recommended that the recovery be expedited vigorously in a time bound manner under intimation of the Committee.

[16] 3.3 Non levy of penalty for short lifting of quarterly quota of liquor:

Failure of the Deputy Excise and Taxation Commissioners (Excise) to levy penalty for short lifting of quota resulted in revenue loss of Rs. 5.04 crore.

As per Para 3.3.1 of State Excise Policy for the years 2016-17 and 2017-18, a licensee is liable to lift the entire basic quota of Indian Made Foreign Liquor (IMFL) and Country Liquor (CL) allotted to him as per the prescribed quarterly schedule failing which penal provisions are invoked. Non-lifting of prescribed quarterly quota attracts penalty at the rate of Rs 65 and Rs 20 per proof litre (PL) for IMFL and CL respectively for the deficient quantity. Further, in case of allotment of vends during the currency of financial year, the quarterly quota for the remaining quarters of the year shall be computed on proportionate basis from the quota allotted.

Scrutiny of records between August 2017 and February 2019 of five DETC (Excise) offices for the year 2016-17 and 2017-18 showed that 80 retail outlets did not lift the prescribed quarterly quota as detailed below:-

| Details | IMFL in proof litres | CL in proof litres |
|--------------------------|----------------------|--------------------|
| Basic prescribed quota | 15,56,124.10 | 75,37,609.10 |
| Quota lifted | 11,91,019.65 | 62,05,300.52 |
| Short lifted | 3,65,104.45 | 13,32,308.58 |
| Rate of Penalty leviable | Rs 65 | Rs 20 |
| Amount of penalty | Rs 2,37,31,789 | Rs 2,66,46,171.60 |

However, the DETCs (Excise) had not initiated action to levy penalty for short lifting of quota resulting in loss of revenue of Rs 5.04 crore.

On this being pointed out, DETCs (Excise) Bhiwani and Kurukshetra stated (April 2019) that penalty of Rs 10.78 lakh had been recovered/adjusted from the security of the licensee. All the DETCs stated (April 2019) that the efforts would be made to recover the outstanding amount of Rs 4.93 crore.

The matter was reported to the Excise and Taxation Department between November 2017 and March 2019 and to the Government in June 2019; their replies were awaited.

The Department may consider to maintain a separate report of short lifting of quarterly quota.

The department in its written reply stated as under:-

| Sr. No. | District | No of Paras | Amount Due | Amount Recovered | Amount Balance |
|---------|-----------------|-------------|------------|------------------|----------------|
| 1. | Girugram (West) | 1 | 2134994 | 0 | 2134994 |
| 2. | Gurugram (East) | 1 | 2771425 | 21840 | 2749585 |
| 3. | Bhiwani | 1(24) | 6180772 | 1693414 | 4487358 |
| 4. | Karnal | 1(15) | 25054909 | 0 | 25054909 |
| 5. | Jhajjar | 1(3) | 2561000 | 0 | 256100 |

The Committee has recommended that the recovery be expedited vigorously in a time bound manner under intimation of the Committee.

[17] 3.4 Non levy of interest on delayed payment of license fee:

There was loss of Rs. 3.19 crore due to non levy of interest on delayed payment of licence fee of Rs. 153.36 crore by 58 licensees for the period April 2016 to March 2018.

Para 6.4 of State Excise policy for the years 2016-17 and 2017-18 stipulates that every licensee holding a license for retail outlets of IMFL and CL vends shall make payment of monthly instalment (8.3 *per cent* of the bid money in 10 equal instalments) of license fee by 20 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 DETCs (Excise) of the respective district.

Scrutiny of records (between August 2017 and February 2019) of seven³ offices of DETC (Excise) for the years 2016-17 and 2017-18 revealed that 58 licensees had paid the monthly instalments of license fee amounting to Rs 153.36 crore for the period between April 2016 and March 2018 with a delay ranging between 21 to 152 days. The DETCs (Excise) did not initiate any action to levy interest on belated payment of the license fee resulting in non levy of interest of Rs 3.19 crore.

On this being pointed out, five DETCs (Excise) stated (April 2019) that an amount of Rs 6.30 lakh had been recovered and efforts would be made to recover the balance amount of Rs 2.23 crore. Reply from DETCs (Excise) Ambala and Faridabad have not been received.

The matter was reported to the Excise and Taxation Department between November 2017 and May 2019 and to the Government in June 2019; their replies were awaited.

The Department may consider for in built mechanism of automated calculation of interest in late payment cases.

The instances of deficiencies pointed out by Audit are based on test checked cases. The Department may take appropriate action to review all similar cases.

The department in its written reply stated as under:

| PARA 3.4 | | | | | |
|----------|--------------|-------------|------------|------------------|----------------|
| Sr. No. | District | No of Paras | Amount Due | Amount Recovered | Amount Balance |
| 1 | KARNAL | 1 (11) | 13142962 | 0 | 13142962 |
| 2 | FARIDABAD | 1 (25) | 6850364 | 2828000 | 4022364 |
| 3 | GURUGRAM (W) | 1 | 2921620 | 0 | 2921620 |
| 4 | AMBALA | 2 (5) | 2418806 | 1955411 | 463395 |
| 5 | JHAJJAR | 1 (5) | 2855000 | | 2855000 |
| 6 | SONIPAT | 1 (6) | 1342000 | 1342000 | 0 |
| 7 | KURUKESHTRA | | | | |




The Committee has recommended that the recovery be expedited vigorously in a time bound manner under intimation of the Committee. Besides, the department should reconcile the cases and/or amount in the office of the Principal Accountant General (Audit), Haryana under intimation of the Committee.

REVENUE AND DISASTER MANGEMENT DEPARTMENT

[18] 4.2 Result of audit:

In 2018-19, test check of the records of 107 out of 143 units of Revenue Department revealed non/short levy of stamp duty and registration fees etc. and other irregularities involving Rs. 72.57 crore in 1,800 cases, which fall under following categories depicted in the **Table 4.1**.

Table-4.1 – Result of Audit

| Revenue | | |
|---|-----------------|--|
| Categories | Number of cases | Amount (Rs. in crore) |
| Performance Audit on “Computerisation initiative for levy of stamp duty, registration fees and land record” | 1 |  25.86 |
| Short levy of stamp duty and registration fees due to undervaluation of immovable property | 1,351 |  27.51 |
| Non/short recovery of stamp duty due to misclassification of instruments | 194 | 15.02 |
| Irregular exemption of stamp duty on purchase of residential land from compensation certificate/non attachment the compensation certificate of acquired land/mortgage instruments | 135 |  2.19 |
| Miscellaneous irregularities | 119 | 1.99 |
| Total | 1,800 | 72.57 |

During the year, the Department accepted under assessment and other deficiencies amount to Rs 61.45 crore involved in 1,030 cases which were pointed out during the year. The Department recovered Rs 1.59 crore involved in 100 cases out of which Rs 0.68 crore recovered in 10 cases pertained to the year and rest to earlier years.

Significant cases involving Rs 25.86 crore are discussed in the following paragraphs. The cases pointed out are based on the test checks conducted by audit. The Department may initiate action to examine similar cases and take necessary corrective action.

The department in its written reply stated as under:

In 2018-19, test check of the records of 107 out of 143 units of Revenue Department revealed non/short levy of stamp duty and registration fees etc and other irregularities involving Rs 72.57 crore in 1,800 cases, which fall under following categories depicted in the Table-4.1 – Result of Audit

Sr. no. 1 “Performance Audit on “Computerization initiative for levy of stamp duty, registration fees and land record”

Note:- AG Audit Party pointed out in one case amounting to Rs 25.86 Cr. But the actual cases in these paras are 1649 amounting to Rs 25.93 Cr. The NIC Haryana and DGLR Haryana mentioned their comments in para no. 4.3.7.1, 4.3.7.2(a) to (d), 4.3.7.3, 4.3.11, 4.3.12 and 4.3.15.

Note: -

Para No. 4.2 Results of audit Sr. No. 2,3,4 and 5 reply is as under: -

4.2(2) Short levy of stamp duty and registration fees due to undervaluation of immovable property: -

| | | No. of cases | Amt (in Cr) |
|---|---|--------------|--------------|
| 1 | Amount Recovered by the department. | 22 | 2.52 |
| 2 | Amount dropped by Collectors | 12 | 1.52 |
| 3 | Pending in courts of Collectors u/s 47-A for decision | 1264 | 18.26 |
| 4 | Recovery pending u/s 48 of the said Act as an arrear of land revenue. | 52 | 5.23 |
| | Total | 1,351 | 27.51 |

4.2(2) Non/short recovery of stamp duty due to misclassification of instruments

The progress report is as under: -

| | | Cases | Amt in Cr. |
|---|---|------------|--------------|
| 1 | Amount Recovered by the department. | 15 | 2.52 |
| 2 | Amount dropped by Collectors | 8 | 1.23 |
| 3 | Pending in courts of Collectors u/s 47-A for decision | 149 | 7.73 |
| 4 | Recovery pending u/s 48 of the said Act as an arrear of land revenue. | 22 | 3.54 |
| | Total | 194 | 15.02 |

4.2(3) Irregular exemption of stamp duty on purchase of residential land from compensation certificate/non attachment the compensation certificate of acquired land/mortgage instruments.

The progress report is as under: -

| | | Cases | Amt in Cr. |
|---|---|------------|-------------|
| 1 | Amount Recovered by the department. | 12 | 0.15 |
| 2 | Amount dropped by Collectors | 6 | 0.02 |
| 3 | Pending in courts of Collectors u/s 47-A for decision | 85 | 1.44 |
| 4 | Recovery pending u/s 48 of the said Act as an arrear of land revenue. | 32 | 0.58 |
| | Total | 135 | 2.19 |

4.2(5) Miscellaneous irregularities: -

| | | Cases | Amt in Cr. |
|---|---|-------|------------|
| 1 | Amount Recovered by the department. | 25 | 0.21 |
| 2 | Amount dropped by Collectors | 18 | 0.33 |
| 3 | Pending in courts of Collectors u/s 47-A for decision | 54 | 0.93 |
| 4 | Recovery is pending u/s 48 of the said Act | 22 | 0.52 |
| | Total | 119 | 1.99 |

The Committee has recommended that the recovery be expedited vigorously in a time bound manner to augment the revenue of the State under intimation of the Committee.

[19] 4.3.7.2 Non mapping of Business Rules

While transforming the functions required to be performed by an organisation into IT environment, it is necessary to map⁵ all the required function in the IT system so as to safeguard the collection of revenue and to minimise manual intervention.

Data analysis of HARIS/web HALRIS, revealed that business rules pertaining to levy of SD and RF in certain class of transaction of immovable properties was not correctly mapped. As a result, the system failed to prevent undervaluation of property resulting into short/non recovery of SD and RF as discussed below:

(a) Short levy of SD and RF due to lack of auto calculation facility of land cost on the basis of residential rates in case of area of land/share of land less than 1,000 square yards.

As per Business rules no 5097STR-1-2000/spl dated 14 January 2000 and standing order issued dated 03 September 2013 of the Department, the agricultural land sold 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 the residential property of that locality for the purpose of levying SD and RF.

As per the above business rule, a check should have been incorporated in the application to validate the share of each purchaser of the agricultural land. In case, such share is less than 1,000 square yards, valuation of immovable property sold was required to be made on the basis of residential rates. There was no such provision of above business rules in the application which resulted in short levy of SD and RF as discussed in succeeding paragraphs (i to iii): -

(i) Sale of immovable properties

Analysis of the application and test check (December 2017 to January 2020) of the records of selected units revealed that in 18 SRs/JSRs⁶ offices, 282 sale deeds of immovable properties (registered between August 2015 and January 2019), having area/share per purchaser less than 1,000 sq. yards were liable to be assessed for Rs 175.18 crore based on the rates fixed for residential areas on which stamp duty Rs 8.47 crore and registration fees of Rs 41.25 lakh was leviable. However, the registering authorities assessed the value of immovable properties in these documents at Rs 51.19 crore on the basis of rates fixed for agricultural land and levied stamp duty of Rs 2.41 crore and registration fees of Rs 22.13 lakh. This resulted in short levy of SD and RF amounting to Rs 6.25 crore.

On this being pointed out, concerned SRs/JSRs intimated that out of 282 cases, 138 cases were sent to the collector under section 47-A of IS act for determination of the value or consideration and the proper duty payable thereon and out of above one case had been decided by the Collector but recovery was pending. Further it was intimated that remaining 144 cases would be sent to Collector for decision.

(ii) Exchange of immovable properties

As per Schedule 1A of the Indian Stamp Act, 1899, two parties can exchange their immovable properties and the same can be registered under category 'exchange' on which Stamp Duty will be leviable on the property having higher value.

Data analysis and test check (January 2017 to January 2020) of the 120 exchange deeds/records of selected units revealed that in 13 SRs/JSRs⁷ offices, 32 deeds of immovable properties registered between September 2015 and January 2020 having area/share per purchaser less than 1,000 sq. yards were exchanged and so were liable to be assessed for Rs 12.87 crore on which stamp duty of Rs 64.17 lakh and registration fees of Rs 4.37 lakh was leviable. However, the registering authorities assessed the value of immovable properties at Rs 2.95 crore and levied stamp duty of Rs 16.67 lakh and registration fees of Rs 1.59 lakh. This resulted in short levy of SD and RF amounting to Rs 50.28 lakh.

On this being pointed out, concerned SRs/JSRs intimated (April 2019 to January 2020) that seven cases had been sent to the Collector and remaining 25 cases would be sent to Collector for decision under Section 47-A of the Act.

(iii) Gift of immovable peroperties

Analysis of data and test check (January 2017 to May 2019) of the 435 gift deeds/records of selected units revealed that in five SRs/JSRs⁸ offices, immovable properties registered between October 2015 and February 2019 having area/share per purchaser less than 1,000 sq. yards in seven documents were gifted. These deeds were liable to be assessed for Rs 3.41 crore based on the rates fixed for residential area on which stamp duty of Rs 13.39 lakh (at the rate of five *per cent* in cases within MC area and three *per cent* in cases outside MC area) and registration fees of Rs 0.95 lakh was leviable. However, the registering authorities assessed the value of these immovable properties at Rs 72.43 lakh and levied stamp duty of Rs 5.89 lakh and registration fees of 0.61 lakh. This resulted in short levy of SD and RF of Rs 7.84⁹ lakh.

| No of deeds | Value liable to be assessed (Rs in crore) | SD leviable (Rs in lakh) | RF leviable (Rs in lakh) | Value assessed by the Department (Rs in lakh) | SD levied (Rs in lakh) | RF levied (Rs in lakh) | Short (Rs in lakh) |
|-------------|---|--------------------------|--------------------------|---|------------------------|------------------------|--------------------|
| 7 | 3.41 | 13.38 | 0.95 | 72.43 | 5.88 | 0.61 | 7.84 |

On this being pointed out, concerned SRs/JSRs intimated (April 2019 to November 2019) that one case relating to SR Panipat had been sent to the Collector and remaining six would be sent to Collector for decision under Section 47-A of the Act.

During exit conference, NIC and Department admitted that business rules were not mapped in the system and further stated that necessary guidelines in this regard would be provided to NIC for taking action on the recommendation of the Department.

Non-mapping of business rule issued by the Government (November 2000) in the system led to short levy of stamp duty and registration fees of Rs. 6.83 crore in 321 cases.

(b) short levy of SD and RF due to allowance of irregular exemption in release/transfer deed

In order to validate the relationship between first and second party, application should have been designed to capture the notified inter-party relationship. It was observed that absence of provision for capturing inter-party relationship involved in the transaction of immovable property in the system resulted in short levy of SD and RF as discussed in para (i) and (ii).

(i) Release deeds

As per Haryana Government clarification in 2008 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-parcener¹⁰ of the renouncer, stamp duty would be levied at the rate of Rs 15 per instrument 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.

During scrutiny of the data and test check (January 2018 to January 2020) of 2,412 release deeds/records of selected units revealed that in 16 SRs/JSRs¹¹ offices, 78 cases of immovable properties registered between April 2016 and March 2019 were released to relations other than those permitted vide notification of the Government, so were liable to be assessed for Rs 23.55 crore on which stamp duty of Rs 1.17 crore and registration fees of Rs 8.20 lakh were leviable. However, the registering authority levied stamp duty of Rs 0.09 lakh and registration fees of Rs 0.05 lakh, which resulted in short levy of SD and RF amounting to Rs 1.25 crore.

On this being pointed out, concerned SRs/JSRs intimated (April 2019 to January 2020) that 18 cases had been sent to the Collector for decision under Section 47-A of the Act and remaining 60 cases would be sent to the Collector.

(ii) Transfer deed

As per Government order dated 16 June 2014, the Government may remit the stamp duty chargeable on an instrument if it pertains to transfer of immovable property by an owner during lifetime to any of the blood relations namely parents, children, grand children, brother (s), sister (s) and between spouse.

Scrutiny of the application and test check (March 2018 to December 2020) of the 16,999 transfer deeds/records of selected units revealed that in six SRs/JSRs offices, 28 cases of immovable properties registered between January 2017 and October 2018 were transferred to relative other than blood relations, so were liable to be assessed for Rs 10.79 crore on which stamp duty of Rs 70.44 lakh and registration fees of Rs 2.60 lakh was leviable. However, the registering authority levied SD and RF of Rs 0.02 lakh which resulted in short levy of SD and RF amounting to Rs 73.02 lakh.

On this being pointed out, concerned SRs/JSRs intimated (April to December 2019) that 16 cases had been sent to the Collector for decision under Section 47-A of the Act and remaining 12 cases would be sent to the Collector.

During exit conference, NIC admitted that inter party relationship were not being captured in the system and the Department stated that necessary guidelines in this regard would be issued to NIC for taking necessary action on the matter.

(c) Non mapping of Khasara in the application

(i) Prime Khasaras with prime rates

Government of Haryana vide instructions (November 2000) directed all the Registration Authorities of State to identify the khasra numbers of agricultural/residential/commercial lands situated on National Highways, State Highways and link roads by District Level Evaluation Committee. Further, it was also instructed (August 2018) that these khasra numbers should be entered in the System in order to ensure valuation of such khasras on prime rates fixed for those khasras for levy of stamp duty.

Scrutiny of the application and test check (February 2018 to January 2020) of the 1,02,274 deeds/records of selected units revealed that prime khasra was not linked in the system. Further, in six SRs/JSRs offices, it was noticed that, in 24 sale deeds, the immovable property registered between April 2016 and March 2019 was situated in prime khasra so were liable to be assessed for Rs 13.92 crore based on the higher rate fixed for prime land on which stamp duty of Rs 59.86 lakh and registration fees of Rs 4.40 lakh was leviable. However, due to non mapping of prime khasra in the system, the immovable property was incorrectly assessed in these documents at Rs 10.35 crore on the basis of normal rates fixed and stamp duty of Rs 45.24 lakh and registration fees of Rs 3.26 lakh was levied, which resulted in short levy of SD and RF amounting to Rs 15.76 lakh. Further, it was noticed that prime khasras were not identified in four SRs offices.

On this being pointed out, the concerned SRs/JSRs intimated (August 2019 to January 2020) that six cases had been sent to the Collector and remaining 18 cases would be sent to Collector for decision under Section 47-A of IS Act.

During exit conference, NIC stated that reasons for non-mapping of khasra would be examined.

(ii) Khasara of land falling within MC limits

As per notification no 9/33/2000-5A-1 dated 11 March 2004 issued by the Government, two *per cent* additional SD is leviable in case of sale of land/property falling within MC limits.

During scrutiny of the application and test check (November 2019) of the records in the office of SR Panipat, it was noticed that in six cases, khasra number of the transacted immovable properties registered between April 2018 and May 2018 falls inside the MC. These deeds were liable to be assessed for Rs 1.76 crore on which Stamp duty of Rs 10.34 lakh was leviable. However, SD of Rs 6.80 lakh was levied which resulted in short levy of SD and RF amounting to Rs 3.54 lakh.

On this being pointed out, SR Panipat intimated (November 2019) that all the cases would be sent to Collector for decision under Section 47-A of IS Act.

During exit conference, it was intimated that the Department would obtain the list of Khasra number falling in MC area from the Urban Local bodies Department and the same would be incorporated in the software.

Non mapping of prime khasara with prime rates and khasara of land falling within MC limits in the system resulted in short levy of stamp duty of Rs. 19.30 lakh in 30 cases.

(d) Short levy of SD and RF due to undervaluation of immovable property

| No. of deeds | Value liable to be assessed (Rs in crore) | SD leviable@ 3 to 7 per cent of property value (Rs in crore) | RF leviable (Rs in lakh) | Value assessed by the Department (Rs in crore) | SD levied (Rs in crore) | RF levied (Rs in lakh) | Short (Rs in crore) |
|--------------|---|--|--------------------------|--|-------------------------|------------------------|---------------------|
| 158 | 509.83 | 20.22 | 26.72 | 108.70 | 6.73 | 20.88 | 13.55 |

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 HARIS/web-HALRIS application and test check (December 2017 to January 2020) of the records of selected units revealed that in 18 SRs/JSRs¹⁵ offices, 158 sale deeds of commercial/residential lands registered between April 2016 and March 2019 were liable to be assessed for Rs 509.83 crore at the rates fixed for this category and SD of Rs 20.22 crore and RF of Rs 26.72 lakh was leviable. However, immovable property in these documents were assessed at Rs 108.70 crore on which stamp duty of 6.73 crore and registration fees of Rs 20.88 lakh was levied. This resulted in short levy of SD and RF amounting to Rs 13.55¹⁶ crore.

On this being pointed out, concerned SRs/JSRs intimated (March 2019 to January 2020) that 83 cases had been sent to the Collector for decision under Section 47-A of IS Act and remaining 75 cases would be sent to the Collector.

During exit conference, the Department accepted the fact and informed that work related to digitization of cadastral maps was allotted to Survey of India in 2019 and it was under progress. After completion of the project, unique ID number would be assigned to each property and using this unique ID exact location of the property can be determined.

Non mapping of category/type of property with registration process with registration process in the system resulted in short levy of stamp duty of Rs. 13.55 crore in 158 cases.

The department in its written reply stated as under:

Non mapping of Khasra in the application is as under:-

(i) Prime Khasras with prime rates

To calculate the land value as per the prime khasra number area transacted from the individual khasra no need to be mentioned in the deed, which is normally not written in the deed. Deed writers mentioned the total area being transacted in the deed.

(ii) Khasra of land falling with in MC limits

MC wise village mapping as provided by Urban Local Bodies (ULB) department is created in the WEB-HALRIS. Stamp duty rate for with in MC and outside MC area has been made equal by the Revenue Department.

(a) Short levy of SD and RF due to lack of auto calculation facility of land cost on the basis of residential rates in case of area of land/share of land less than 1,000 square yards.

The reply by department point no. (i to iii) is as under: -

(i) Sale of immovable properties situated outside and inside MC/Committee area.

| | | No. of cases | Amt in cr |
|---|---|--------------|-------------|
| 1 | Amount Recovered by the department. | 2 | 0.09 |
| 2 | Amount dropped by Collectors | 2 | 0.13 |
| 3 | Pending in various courts of Collectors u/s 47- A | 252 | 5.92 |
| 4 | Declared as an Arrear of Land Revenue | 30 | 0.24 |
| | Total | 282 | 6.25 |

The Deputy Commissioners concerned Deputy commissioners have been impressed upon vide letter dated 03.07.2020, 19.08.2020, 20.09.2020 08.10.2021, 22-10-2021, 12.11.2021, 31.05.2022, 07.06.2022, 21-06-2022- and last D.O letter dated 30-06-2022, 26.07.2022 and last Government letter 05-08-2022 to expedite the matters 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.

(ii) Exchange of immovable properties

| | | No. of cases | Amt in lakh |
|---|---|--------------|--------------|
| 1 | Amount dropped by Collectors | 16 | 9.77 |
| 2 | Pending in various courts of Collectors u/s 47- A | 9 | 36.52 |
| 3 | Declared as an Arrear of Land Revenue | 7 | 3.99 |
| | Total | 32 | 50.28 |

The Deputy Commissioners concerned Deputy commissioners have been impressed upon vide letter dated 03.07.2020, 19.08.2020, 20.09.2020 08.10.2021, 22-10-2021, 12.11.2021, 31.05.2022, 07.06.2022, 21-06-2022- and last D.O letter dated 30-06-2022, 26.07.2022 and last Government letter 05-08-2022 to expedite the matters 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.

(iii) Gift of immovable properties

| | | No. of cases | Amt in lakh |
|---|---|--------------|-------------|
| 1 | Amount dropped by Collectors | 1 | 0.81 |
| 2 | Pending in various courts of Collectors u/s 47- A | 6 | 7.03 |
| | Total | 7 | 7.84 |

The Deputy Commissioners concerned Deputy commissioners have been impressed upon vide letter dated 03.07.2020, 19.08.2020, 20.09.2020 08.10.2021, 22-10-2021, 12.11.2021, 31.05.2022, 07.06.2022, 21-06-2022- and last D.O letter dated 30-06-2022, 26.07.2022 and last Government letter 05-08-2022 to expedite the matters 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.

(b) Sr. No. (1) Short levy of SD and RF due to allowance of irregular exemption in release deed.

| | | No. of cases | Amt in cr |
|---|---|--------------|-----------|
| 1 | Amount Recovered by the department. | 3 | 0.7 |
| 2 | Pending in various courts of Collectors u/s 47- A | 69 | 1.07 |
| 3 | Declared as an Arrear of Land Revenue | 6 | 0.11 |
| | Total | 78 | 1.25 |

The Deputy Commissioners concerned Deputy commissioners have been impressed upon vide letter dated 03.07.2020, 19.08.2020, 20.09.2020 08.10.2021, 22-10-2021, 12.11.2021, 31.05.2022, 07.06.2022, 21-06-2022- and last D.O letter dated 30-06-2022, 26.07.2022 and last Government letter 05-08-2022 to expedite the matters 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.

The Financial Commissioner Revenue & Additional Chief Secretary Disaster Management Department and Special Secretary Revenue have also held meetings from time to time at the level of Deputy Commissioners of the State in which directions have been given to the revenue officers and collectors of the districts for expediting disposal of cases pending to Collector under section 47-A of the said Act pertaining to determination of proper stamp duty and registration fee and recovery of deficient amount of stamp duty and registration fee determined by the Collectors. The Registering Authorities have also been directed in the meetings to pursue their cases of deficient amount of stamp duty in the Courts of Collectors and recovery thereof. Therefore, para may kindly be settled.

(b) Sr. No. (ii) Short levy of SD and RF due to allowance of irregular exemption in transfer deeds.

| | | No. of cases | Amt in lakh |
|---|---|--------------|-------------|
| 1 | Amount Recovered by the department. | 1 | 1.23 |
| 2 | Amount dropped by Collectors | | |
| 3 | Pending in various courts of Collectors u/s 47- A | 22 | 59.27 |
| 4 | Declared as an Arrear of Land Revenue | 5 | 12.52 |
| | Total | 28 | 73.02 |

(c) Non mapping of Khasra in the application

(i) Prime khasras with prime rates: -

Note: - In this para AG office has shown in the report 24 cases amounting to Rs 15.76 lakh while the actual amount as per report of DCs of the state is 1.56 lakh

| | | No. of cases | Amt in lakh |
|---|---|--------------|-------------|
| 1 | Amount Recovered by the department. | 1 | 0.81 |
| 2 | Amount dropped by Collectors | | |
| 3 | Pending in various courts of Collectors u/s 47- A | 23 | 0.75 |
| 4 | Declared as an Arrear of Land Revenue | | |
| | Total | 24 | 1.56 |

NIC, Comments. Software has provision for this however non mapping of khasra will be examined.

(ii) Khasra of land falling within MC limits

The AG audit party pointed out 6 cases amounting to Rs 3.54 lakh. In this para regard Revenue Department will get the list khasra number falling in the MC area form the urban Local Bodies department and the same will be incorporated in the software.

(d) Short levy of SD and RF due to undervaluation of immovable property

| | | No. of cases | Amt in Cr |
|---|---|--------------|-----------|
| 1 | Amount Recovered by the department. | 5 | 0.53 |
| 2 | Amount dropped by Collectors | | |
| 3 | Pending in various courts of Collectors u/s 47- A | 135 | 13.49 |
| 4 | Declared as an Arrear of Land Revenue | 18 | 0.59 |
| | Total | 158 | 13.55 |

The Committee has recommended that the recovery be expedited vigorously in a time bound manner to augment the revenue of the State under intimation of the Committee. Besides, disciplinary action be initiated/taken against the officers/ officials responsible for short levy of stamp duty and registration fee.

[20] 4.3.7.3 System design Deficiency

During scrutiny of HARIS/web HALRIS application and analysis of data, it was noticed that business rules pertaining to levy of SD and RF in cases of compensation, lease and exchange deeds system were designed deficient which resulted in short/non levy of stamp duty as discussed in para (i) to (iii) :

(i) Exemption of Stamp duty

As per Government's order issued in January 2011, the Government exempts stamp duty and registration fees 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.

During scrutiny of HARIS/web-HALRIS application, it was noticed that system was not designed to capture the above mentioned critical information to determine the admissibility of amount, validity period of compensation certificate for remission of stamp duty and to disallow the exemption in case on purchase of residential/commercial property against

compensation amount. Further test check (November 2016 to January 2020) of the 1,02,274 deeds/records of selected units revealed that in 17 SRs/JSRs¹⁷ offices, 32 deeds registered between April 2015 and January 2019 the land purchased from compensation amount was not as per the conditions prescribed by the Government. Following type of irregularities were found in mentioned cases:-

| Cases in which Commercial /Residential land were purchased | Cases in which residential rates was leviable due to land/share of land was less than 1,000 square yards per purchaser | Cases in which certificate was either enclosed for lesser amount or deduction was less than the value of land purchased | Cases in which there was undervaluation of immovable property | Total cases |
|--|--|---|---|-------------|
| 10 | 04 | 14 | 4 | 32 |

These deeds were liable to be assessed for ` 24.94 crore on which stamp duty of Rs 1.39 crore and registration fees of Rs 4.41 lakh was leviable. But, on these deeds, SD and RF of Rs 14.99 lakh was levied. This resulted in short levy of SD and RF amounting to Rs 1.28 crore. Further, it was noticed that exemption of stamp duty was allowed in another 22 deeds registered between May 2015 and January 2019, however, no compensation certificate was found on record.

On this being pointed out, concerned SRs/JSRs intimated (May 2019 to January 2020) that 13 deeds had been sent to the Collector and remaining 41 cases would be sent to Collector for decision under Section 47-A of IS Act.

During exit conference, the Department stated that in the absence of land acquisition database, the check regarding admissibility of amount of remission of stamp duty could not be performed by the software. However, in such cases applicant was required to enclose the compensation certificate issued by Land and Acquisition Officer. Reply is not tenable as neither system was adequately designed so as to disallow the exemption of stamp duty in cases where conditions as contained in Government instruction (January 2011) were not fulfilled nor any effective/robust procedure for manual verification was devised for disallowing exemption of stamp duty on such cases.

(ii) Computation of Annual Average Rent for lease deeds

Section 35 of the Indian Stamp Act, 1899, also applicable in the State of Haryana, provides that the stamp duty on lease deed is chargeable on the basis of average annual rent. The stamp duty at the rate of 1.5 *per cent* is charged on the lease for the period up to 5 years, 3 *per cent* for above 5 years and up to 10 years, 6 *per cent* for above 10 years and up to 20 years, 9 *per cent* for above 20 years and up to 30 years and 12 *per cent* for the period of above 30 years.

During scrutiny of HARIS/web-HALRIS application, it was noticed that system was not designed to capture the year wise/periodic increase in rent for calculation of annual average rent on which stamp duty was leviable. Further, test check (February 2018 to May 2019) of 2,821 out of 16,923 registered lease deeds of selected units revealed that in 13 SRs/JSRs offices, 42 deeds of lease rent of immovable properties registered between May 2016 and March 2019 were liable to be assessed for Rs 18.54 crore on the basis of annual average rent on which stamp duty Rs 56.74 lakh and registration fees of ` 3.32 lakh

was leviable. However, annual average rent was assessed Rs 15.06 crore and stamp duty Rs 30.87 lakh and registration fees of Rs 2.83 lakh was levied. This resulted in short levy of SD and RF amounting to Rs 26.35 lakh.

On this being pointed out, concerned SRs/JSRs intimated (February 2019 to December 2019) that four cases had been sent to the Collector for decision under Section 47-A of IS Act and remaining 38 cases would be sent to Collector.

During exit conference, the Department and NIC intimated that required provisions would be made in the software.

(iii) Non determination of higher value of property in exchange deed

As per Schedule 1A of Indian Stamp Act, 1899, two parties can exchange their immovable properties and the same can be registered under category "Exchange" on which SD is leviable on immovable property having higher value.

During scrutiny of HARIS/web-HALRIS application in test checked offices, it was noticed that application was not designed to capture the details of both the immovable properties intended to be exchanged so the system was unable to identify the immovable property having higher value for the purpose of levy of stamp duty.

Thus, there was a design deficiency in the system to this extent as no field was created for capturing detail of both the immovable properties intended to be exchanged.

During exit conference, the Department and NIC intimated that required provisions would be made in the software.

Thus, deficient system design and non-implementation of manual verification process in absence of automation resulted in short levy of SD and RF of Rs. 1.54 crore in 74 cases.

The department in its written reply stated as under:

(i) Exemption of Stamp Duty: -

Web-HALRIS has been enhanced to capture the amount of compensation and stamp duty is being charged on difference amount if the consideration amount is greater than the compensation amount.

(ii) Computation of Annual Average Rent for lease deeds

WEB-HALRIS will be enhanced to capture the annual rate of increase, then software will auto calculate the annual average rent on the basis of base rent, period of lease and annual increase of rent.

(iii) Non determination of higher value of property in exchange deed

WEB-HALRIS already enhanced to capture the details of second property and duty is being charged on the property having the higher value.

The Committee has recommended that the recovery be expedited vigorously in a time bound manner to augment the revenue of the State under intimation of the Committee. Besides, disciplinary action be initiated/taken against the officers/ officials responsible for short levy of stamp duty and registration fee.

[21] 4.3.9.1 Inadequate application controls/ E-registration module

Application controls are particular to an application are used to provide assurance that all transactions are valid, authorised, complete and recorded.

(iii) Registration Process beyond business hours

During scrutiny of e-registration data, it was noticed that registration process of 3,51,347 out of 25,33,686 registered documents during the period 2015-16 to July 2019 was between 07.00 PM and 08.00 AM. Further, 2,888 documents were registered on Saturdays and Sundays. So it was evident that there was no control on login access time.

During exit conference, the Department stated that registry had been restricted in web-HALRIS system after 05.00 PM by logging off the centralized server. The registry of BPL deeds was made on Saturday and Sunday as one-time exercise.

The department in its written reply stated as under:

(iii) Registration process beyond business hours

- Deed Registration is not possible on Sat-Sun and holidays.
- Time of deed registration is also printed on the endorsement printed on the deed after the registration.

The Committee has desired that afresh detailed reply with latest status be submitted to the Committee at the earliest for its consideration.

[22] 4.3.9.3 Non validation of stamp duty realised

The application calculates the due amount of stamp duty leviable and deficient amount of stamp duty, if any, is shown and required to be paid through e-Stamps. The system does not allow the deed to be registered without payment of due amount of SD and RF. Section 35 of Indian Stamp Act provides that no instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped.

During scrutiny of data (between February 2019 to January 2020) of web HALRIS and registration record in five SRs/JSRs²¹ offices, it was noticed that in 55 sale deeds of immovable properties registered between June 2016 and February 2019, though system assessed Rs 38.53 lakh as due amount of stamp duty to be paid but these deeds were allowed to be registered on levy of stamp duty amounting to Rs 31.16 lakh resulting into non recovery of deficient stamp duty amounting to Rs 7.36 lakh. Thus, application control in this regard were not adequate so as to prevent registration of documents with deficient payment of stamp duty and these documents shall not be admitted in evidence for any purpose unless such instrument is duly stamped.

On this being pointed out (February 2019 to January 2020), SR Faridabad intimated (December 2019) that deficient amount of stamp duty would be recovered and remaining SRs²² intimated (November 2019 to January 2020) that matter would be examined.

During exit conference, the Department and NIC informed that these cases would be examined.

The department in its written reply stated as under:

Non validation of stamp duty realized :- Progress of cases is as under :-

| | | No. of cases | Amt in lakh |
|---|---|--------------|-------------|
| 1 | Pending in various courts of Collectors u/s 47- A | 55 | 7.36 |
| | Total | 55 | 7.36 |

- E-stamp is used to collect the deficiency of the stamp duty if found at the time of registration of any instruments.

The Committee has recommended that the recovery be expedited vigorously in a time bound manner to augment the revenue of the State under intimation of the Committee.

[23] 4.3.10.1 Delay in sanction of Mutation

NLRMP programme was launched in the year 2008-09 with one of its objectives to speed-up the work related to land records which also included verification and sanctioning of the mutation, also mutation is required to be sanctioned within 15 days from its verification.

During analysis of the data relating to mutation in 17 offices of Tehsildar/Naib Tehsildars, it was noticed that delay in sanction of mutations during 2014-15 to 2018-19 were as under: -

| Name of district | No. of total mutation | Mutation sanction with the delay less than 01 year | Mutation sanction with delay 01 to 03 years | Mutation sanction with the delay Above 03 years |
|------------------|-----------------------|--|---|---|
| Hisar | 37,738 | 3,450 | 53 | 13 |
| Faridabad(2) | 14,693 | 3,153 | 76 | 50 |
| Palwal | 9,419 | 1,957 | 78 | 90 |
| Panipat | 70,397 | 9,928 | 176 | 186 |
| Sonepat | 47,426 | 9,050 | 166 | 56 |
| Kurukshetra | 40,787 | 4,110 | 36 | 05 |
| Rewari | 14,969 | 1,748 | 24 | 11 |
| Gurugram (9) | 51,936 | 9,899 | 203 | 124 |
| Total | 2,87,365 | 43,295 | 812 | 535 |

44,107 (15%) mutations were sanctioned with a delay up to 03 years due to which citizens were deprived of getting timely delivery of services.

On this being pointed out (October 2019), no reply was received (February 2020).

During exit conference, Additional Secretary stated that matter would be examined.

The department in its written reply stated as under:-

Mutation is a quasi judicial process and it is done by the Circle Revenue Officer. Now a day's mutation is entered at the time of registration of instruments transfer of any property through Web-HALRIS online and mutation fees is also charged at the time of registration and mutation is sanctioned in a quasi judicial process and it is attested by the Circle Revenue Officer. The work of auto attestation of mutation is under active consideration of Government in public interest.

The Committee has desired that afresh detailed reply with latest status be submitted to the Committee at the earliest for its consideration.

[24] 4.3.10.2 Non Completion of work related to modernization/ Computerisation of land records under National Land Records Modernisation Programme

In order to enhance the effectiveness, efficiency and transparency in the registration and land record system besides providing the easily accessible information regarding Records of Right (RoRs), National Land Records Modernization Programme (NLRMP) was launched (2009) by the Department of Land Resources (DoLR) and Ministry of Rural development Government of India. Main components of NLRMP were computerisation of land records such as Khasra Girdawari data entry, Jamabandi, Mutations and Nakals, and also included digitisation of cadastral maps and its linkage with Record of Rights, computerisation of registration, modern Record rooms/land records management centres, Training and Capacity Building etc. The work under this scheme was to be completed by 31 December 2011.

During scrutiny of the record in the office of DGLR, it was noticed that work relating to computerisation of land record such as *Khasra Girdawari data entry, Jamabandi, Mutations and Nakals* were digitised. However, other works such as digitisation of Field Measurement Book, deeds, survey/resurvey and digitisation of cadastral map was not completed even after a lapse of more than eight years since required date of completion of work.

On this being pointed out (July 2019), the Department intimated (September 2019) that vendors moved to the District Court (2016) and decision is pending with the Court. However, the Government of Haryana has signed another MOU with Survey of India on 08 March 2019 under State project (Haryana Land Record Modernization Programme) to achieve the objectives envisaged under NLRMP.

The reply shows that even after a lapse of eight years period since the intended date of completion of work (December 2011), citizen could not take benefit of intended objective.

During exit conference, the Department admitted the above facts and informed that the work had been allotted to Survey of India and same was under progress.

The department in its written reply stated as under:

A Memorandum of Understanding (MoU) was signed by Haryana Government with Survey of India on 08.03.2019 in which 44212 Square kilo-meter of the entire State of Haryana under which Large-Scale GIS mapping system projects of Haryana has been initiated including entire rural, urban and Abadi Deh areas. This mapping system will help the government in precise demarcation of land, detect alterations and identify encroachments.

The Government of India has adopted the initiative of Haryana Large Scale Mapping Project of the State and Hon'ble Prime Minister has launched a nationwide scheme on 24 April, 2020 as 'SVAMITVA' project. The work of mapping has been completed in 6324 villages in Haryana. Dated 18.10.2021 in 2720 villages has been made Lal Dora Free. In these villages, 3,21,275 title deeds have been registered and distributed to property owners.

Director land record mentioned advice in para no. 4.3.10.2 Non completion of work related to Modernisation / Computerization of land records under National Land Records Modernization Programme

In order to enhance the effectiveness, efficiency and transparency in the registration and land record system besides providing the easily accessible information regarding Records of Right (RoRs), National Land Records Modernization Programme (NLRMP) was launched (2009) by the Department of Land Resources (DoLR) and Ministry of Rural Development Government of India. Main components of NLRMP were computerization of land records such as Khasra Girdawari data entry, Jamabandi, Mutations and Nakals, and also included digitization of cadastral map and its linkage with Record of Rights, computerization of registration, Modern Record Rooms/ land records management centers, Training and capacity building etc. The work under this scheme was to be completed by 31st December, 2011.

During scrutiny of the record in the office of DGLR, it was noticed that work relating to computerization of land record such as Khasra Girdawari data entry, Jamabandi, Mutations and Nakals were digitized. However, other works such as digitization of Field Measurement Book, deeds survey/ resurvey and digitization of cadastral map was not completed even after a lapse of more than eight years since required date of completion of work.

On this being pointed out (July 2019), the Department intimated (September 2019) that vendors whom the above work i.e. computerization of land record such as Khasra Girdawari data entry, Jamabandi, Mutations and Nakals including digitization of Field Measurement Book, deeds survey/ resurvey and digitization of cadastral map was allotted had moved to the District Court (2016) and the matter is sub-judice.

However, in order to complete the rest of the work related to scanning / digitization of land records and Survey/ resurvey, the Government of Haryana has signed an MoU with Survey of India on 08th March, 2019 under State Project (Haryana Land Records Modernization Programme) to achieve the objectives envisaged under NLRMP.

HALSMP and SVAMITVA progress is as under :-

A Memorandum of Understanding (MoU) was signed between Haryana Government and Survey of India on 08 March 2019 for large scale GIS mapping of the State of Haryana. Under this MoU, 44212 Square kilometre area of the entire State, including rural, abadideh and Urban areas etc. shall be mapped. This mapping will provide the Government of Haryana a precise demarcation of land, thereby helping determine the location of each parcel of land, detect alterations and identify encroachments made anywhere on Government lands, including those belonging to any local body, board or corporations.

Sirsi village of the district Karnal was the first in the State to be completely mapped using the new drone-based imaging and GIS mapping technologies. In Sirsi village, agricultural land as well as abadideh were mapped and individual properties located within abadideh area were registered in the names of the proprietors, thereby giving conclusive titles and rights of ownership to them of their immovable properties within abadideh. Thus on 26 January 2020, Sirsi village became the first village in the entire country to be mapped using GIS and modern imaging technologies. Sirsi also became free from laldora, thereby unlocking the monetary value to properties in abadideh.

Till date, the work of mapping has been completed for abadideh areas of 2763 villages, wherein maps of abadideh have been published after ratification from the respective Gram Sabha. The remaining 3561 villages shall be completed soon, and maps of abadideh of these villages will also be published after ratification by their respective Gram Sabhas. In 2763 villages, in which abadideh areas have been completely mapped, 3,33,292 title

deeds have been conclusively prepared, thereby conferring proprietorship right on immovable properties within the abadideh. This means that now the residents of villages, having properties within the abadideh area, shall be able to get a fair valuation of their properties if they wish to sell or purchase these properties, or if they wish to obtain bank loans against these properties. Thus, the monetary value of an immense part of land and immovable properties has been unlocked, which was earlier not so.

The Revenue Estate areas, i.e., agricultural lands of each village, also require mapping so that accurate location of murraba stones are determined and these are not subject to movement due to any land changes such as earth quakes, land slides etc. Till date, drone based imaging has been completed in 1299 villages in agricultural area or revenue estate.

On 24 April 2020, Hon'ble Prime Minister launched the nationwide scheme of SVAMITVA, under the aegis of Department of Land Resources, Ministry of Panchayati Raj, and Government of India. Haryana is the forerunner in this scheme as well, which aims at providing conclusive titling to residents of abadideh in villages, for their properties within abadideh. Under SVAMITVA, Hon'ble Prime Minister of India declared 22 villages, one in each district of Haryana, as being free from laldora, on 11 October 2020, and remaining 199 villages have been declared laldora free by Hon'ble Chief Minister and Deputy Chief Minister of Haryana.

The Committee has recommended that the project of GIS Mapping System Projects be concluded in a time bound manner under intimation of the Committee.

[25] 4.3.11 Non existence of disaster recovery plans

The objective of having a Business Continuity and Disaster Recovery Plan and associated controls is to ensure that in the event of an interruption or disaster leading to temporary or permanent loss of computer facilities, the organisation can still accomplish its mission and it would not loose the capability to process, retrieve and protect information maintained.

During test check of record in the office of ACS, it was noticed that neither business continuity and disaster recovery plans were drawn up nor guidelines, emergency procedures, response and recovery procedure were put in system to bring business back in the event of disaster to retain source documents so that data was reproducible and to facilitate reconstruction in case of disasters.

On this being pointed out (January 2020), the Department admitted the fact (February 2020) of non installation of Disaster recovery server.

During exit conference, the Department stated that request had been sent to IT Department to provide the DR site for web-HALRIS.

Thus, business continuity plan to take care of IT assets in case of disasters was not developed.

The department in its written reply stated as under:

All Database servers of WEB-HALRIS are configured for failover and load will automatically shifted to secondary server. Daily full backup of the database is also done on the backup device. Backup is also replicated to NIC data center.

The Committee has recommended that the department should make a provision to maintain the records under disaster recovery and action taken in this regard be intimated to the Committee.

[26] 4.3.13 Lack of Audit module in the system

Revenue Department has internal audit arrangement in place. Manual as well as computerised internal audit system ensures that the controls are in place. It is important to embed electronic controls and digital trails at the design stage.

During scrutiny of web-HALRIS application, it was observed that audit query module was not designed to facilitate the internal auditors to conduct audit in computerised environment. This indicates that though internal audit is an essential part of a system, the requirements of audit for facilitation of audit of electronic data were not incorporated in the system.

On this being pointed out (July 2019), the Department admitted (August 2019) the fact of lack of audit module in the system.

Further, during exit conference, NIC stated that requisite module would be developed and deployed.

The department in its written reply stated as under:

Internal Audit module will be developed in near future.

The Committee has recommended that the department should develop the Internal Audit Module in a time bound manner under intimation of the Committee.

[27] 4.3.15 Other compliance issue

Delayed implementation of revised rates of registration fees

Governments of Haryana vide its Notification No. S.O.65/C.A.16/1908/SS.78 and 79/2018 dated 3 October 2018 revised the rates of registration fees leviable for registration of various documents. Rates of RF for registration of deeds having transaction value exceeding Rs 30 lakh were revised/enhanced.

Scrutiny of the records of the Department and 20 SRs/JSRs, revealed that notification dated 03 October, 2018 was circulated to the field offices on 17 October 2018. Further, between 3 and 17 October 2018, 5,963 deeds of sale, gift, lease, exchange and conveyance were registered and out of these in 945 deeds (**Annexure-V**) transactions value was more than Rs 30 lakh on which registration fees at enhanced rates was leviable from the date of notification, but the Department levied RF at the pre-revised rates. The Department had not devised any procedure to effect such changes immediately in the system so, delayed implementation of changes resulted in short levy of registration fees of Rs 1.69 crore.

During exit conference, NIC stated that instructions in this regard were received from the Department on 16 October 2018 and changes were implemented, accordingly. Further, the Department stated that amount of short levy of registration fees would be recovered and time period for effecting changes and change management process for implementation of changes in the central server would be laid down/documented.

The department in its written reply stated as under:

Delayed implementation of revised rates of registration fees Governments of Haryana vide its Notification No. S.O.65/C.A.16/1908/SS.78 and 79/2018 dated 3rd October, 2018 revised the rates of registration fees leviable for registration of various documents. Rates of

Registration Fee for registration of deeds having transaction value exceeding Rs. 30 lakh were revised/enhanced.

In this regard, it is intimated that Govt. is issuing the directions to all the Deputy Commissioners in Haryana to send their reports in the matter. As the reports been received from them then conveyed accordingly to your respective office.

The Committee has recommended that the recovery be expedited vigorously in a time bound manner under intimation of the Committee.

TRANSPORT DEPARTMENT

[28] 5.3 Non/short realization of Motor Vehicle tax and penalty

Owners of 597 transport and goods vehicles had not deposited or short deposited or short deposited Motor Vehicle Tax during the year 2017-18 resulting in non/short realization of Motor Vehicle tax of Rs. 69.61 lakh. In addition, penalty of Rs. 69.61 lakh was also leviable.

As per Haryana Government Notification dated 28 March 2017 and dated 29 September 2017, tax shall be leviable quarterly in the first month of quarter at prescribed rates on motor vehicles. In case of omission to comply with the provisions, penalty at the rate of 0.5 *per cent* of the tax due for each day of delay will be charged. The actual amount of penalty shall not exceed the amount of tax due. The applicable rates of Motor Vehicle Tax are given below:-

| Goods Carriages (Annual Tax) | Rates applicable from 01.04.2017 to 30.09.2017 payable quarterly | Rates applicable from 1.10.2017 payable monthly/quarterly/ yearly |
|---|---|--|
| Not exceeding 1.2 tonnes | Rs 500 | Rs 300 |
| Exceeding 1.2 tonnes but not exceeding 6 tonnes | Rs 7,875 | Rs 7,200 |
| Exceeding 6 tonnes but not exceeding 16.2 tonnes | Rs 10,400 | Rs 9,600 |
| Exceeding 16.2 tonnes but not exceeding 25 tonnes | Rs 16,400 | Rs 15,500 |
| Exceeding 25 tonnes | Rs 24,400 | Rs 22,500 |
| Passenger Vehicles (Annual Tax) | Payable quarterly | Payable monthly/quarterly |
| Four to six seats excluding driver (four wheeler) | Rs 625 per seat per year | Rs 625 per seat per year |
| Seven to twelve seats excluding driver (four wheeler) | Rs 1,450 per seat per year | Rs 1,450 per seat per year |

Scrutiny of records relating to 11,112 out of 1,37,416 transport vehicles (April and December 2018) of offices of six Regional Transport Authorities (RTA) revealed that the owners of 597 goods carriages and passenger vehicles had not deposited the tax of Rs 62.51 lakh in 522 cases and short deposited tax of Rs 7.10 lakh in 75 cases during the year 2017-18. No action had been taken by the Department to recover the tax. This resulted in non/short realisation of tax amounting to Rs 69.61 lakh. Besides, penalty of Rs 69.61 lakh was also leviable as per Rule.

On this being pointed out, RTAs Fatehabad and Nuh stated (April 2019 and February 2020) that an amount of Rs 8.57 lakh had been recovered. All the RTAs stated that efforts would be made to recover the balance amount of Rs 1.31 crore.

The matter was reported to the Transport Department between November 2018 and January 2019 and to the Government in May 2019; their replies were awaited.

The Government may consider strengthening internal audit wing to ensure timely realisation of Motor Vehicle Tax.

The department in its written reply stated as under:

In this regard it is submitted that Rs.26.73 lakh has been recovered and Rs. 16.24 lakh is not recoverable/due out of Rs.139.23 lakh. The detail/status of compliance of para is as under:-

(Amount in Rs.)

| RTAs | Outstanding Amount | Penalty | Total | Recovered | Non recoverable | Balance |
|--------------|--------------------|------------------|-------------------|--|---------------------------------------|---|
| Sirsa | 484275 | 484275 | 968550 | 218350 | 287400 - | 463100 750200 |
| Fatehabad | 414300 | 414300 | 828600 | 386200 480250 | 426000 110500 | 346400 237850 |
| Panchkula | 223800 | 223800 | 447600 | 27440 50550 | 248260 248260 | 471900 148790 |
| Karnal | 1139000 | 1139000 | 2278000 | 269410 268260 | 241290 250840 | 4767300 1758900 |
| Nuh | 1908100 | 1908100 | 3816200 | 939250 | - | 2876950 |
| Ambala | 2792000 | 2792000 | 5584000 | - 716188 | - 1014075 | 5584000 3853737 |
| Total | 69,61,475 | 69,61,475 | 139,22,950 | 1840650 26,72,848 | 902650 16,23,675 | 41179650 96,26,427 |

The vigorous efforts regarding recovery of outstanding amount in PAC/CAG paras are being made as the 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. This resulted total amount Rs. 26,72,848/- has been recovered & there is also contribution of Special Recovery Teams to recover the outstanding amount. The department has also started message alert facility for compliance of different actions like tax payment, fitness, registration renewal etc.

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 took the action against defaulters under land revenue Act to recover the outstanding dues from the concerned vehicle owners.

It is also submitted that meetings are being organised regularly under the Chairmanship of Transport Commissioner with concerned registering authorities for compliance of audit para's.

Reason for non recoverable:- Rs. 16,23,675/- are non recoverable because 5 vehicle mentioned in para paid onetime tax as per rules and 34 vehicle have already taken NOC. 5 vehicles have been destroyed due to accident and total loss before the audit. 16 vehicles not found registered under concern authorities and 5 government vehicles have not tax amount due. Hence, Rs. 16,23,675/- not recoverable from the vehicle owners. The details of these vehicles are at Annexure 'B'.

The Committee has recommended that the recovery be expedited in a time bound manner to augment the State revenue under intimation of the Committee.

[29] 5.4 Non recovery of penalty imposed on transport vehicles

Owners of 97 transport vehicles had not deposited the due penalty for various offences under Motor Vehicle Act, 1988, resulting in non realization of penalty of Rs. 28.28 lakh.

Section 194 of Motor Vehicle (MV) Act, 1988 provides that a person who drives a motor vehicle carrying goods exceeds the weight/gross vehicle weight specified in the certificate/registration of the vehicles under Section 113 of the MV Act, is liable to pay a minimum fine of Rs 2,000 and an additional amount of Rs 1,000 per tonne of excess load, together with the offloading charges of the excess load. Further, the revised notification of the Haryana Government dated 19 April 2017 states that if a motor vehicle driver carries over weight upto 25 *per cent* of the permissible load carrying capacity is liable to pay a minimum fine of two thousand rupees and an additional amount of one thousand rupees per tonne of excess load and if it exceeds 25 *per cent* of the permissible load carrying capacity he will be liable to pay a minimum fine of five thousand rupees and an additional amount of two thousand rupees per tonne of excess load, together with the offloading charges of the excess load.

Further, as per note below notification dated 28 March 2017, in case where the vehicle is registered in the State is found to be used without paying the due tax or for a different purpose than the purpose for which it is granted a permit, penalty of Rs 10,000 shall be charged for Light Motor Vehicle and Rs 25,000 in the case of other motor vehicle and the amount of penalty in the cases where the vehicles are registered in other States shall be Rs 20,000 for Light Motor Vehicle and Rs 50,000 in the case of other motor vehicle.

Scrutiny of records (September 2017 to December 2018) of five Regional Transport Authorities (RTAs) offices for the years 2016-17 and 2017-18 revealed that out of 5,926 challans issued, penalty of Rs 28.28 lakh was to be imposed on 97 transport vehicles for different offences (without paying MV Tax 10 cases - penalty Rs 4,40,000, Commercial use of personnel vehicle two cases - penalty Rs 50,000, overloading 85 cases - penalty Rs 23,37,895) under Motor Vehicle Act. No action was taken by the Department to recover the amount of penalty. This resulted in non-realisation of penalty amounting to Rs 28.28 lakh.

On this being pointed out, RTAs Kurukshetra, Karnal and Kaithal stated (between January and April 2019) that the amount of Rs 2.80 lakh had been recovered in seven challans. All the five RTAs stated (between May 2018 and April 2019) that efforts would be made to recover the balance amount of 25.48 lakh.

The matter was reported to the Transport Department between January 2018 and January 2019 and to the Government in May 2019; their replies were awaited.

The Department needs to strengthen its internal control mechanism to ensure that government revenue is collected properly.

The instances of deficiencies pointed out by Audit are based on test checked cases. The Department may take appropriate action to review all similar cases.

The department in its written reply stated as under:

In this regard it is submitted that Rs.13.81 lakh has been recovered and Rs. 1.91 lakh is not recoverable/due out of Rs.27.25 lakh. The detail/status of compliance of para is as under:-

(Amount in Rs.)

| RTAs | Outstanding Amount | Recovered | Non recoverable | Balance |
|--------------|--------------------|-----------------------------|-----------------------------|-----------------------------|
| Jhajjar | 1264045 | 560340 553340 | 19800 19800 | 683905 690905 |
| Kaithal | 335800 | 149720 335800 | - - | 186080 Nil |
| Yamuna Nagar | 212000 | 130000 186000 | - - | 82000 26000 |
| Karnal | 827200 | 454400 509000 | 106200 171200 | 266600 147000 |
| Kurukshetra | 86350 | 86350 | - | Nil |
| Total | 27,25,395 | 13,80,810 | 1,91,000 | 11,53,585 |

The vigorous efforts regarding recovery of outstanding amount in PAC/CAG paras are being made as the 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. The total amount of Rs.13,80,810/- has been recovered & there is also contribution of Special Recovery Teams to recover the outstanding amount. The department has also started message alert facility for compliance of different actions like tax payment, fitness, registration renewal etc.

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.

It is also submitted that meetings are being organised regularly under the Chairmanship of Transport Commissioner with concerned registering authorities for compliance of audit para's.

It is also submitted that reasons for non recoverable of Rs. 1,91,000/- are due to some vehicle included in the CAG para do not belong to commercial vehicle and some vehicle have been wrongly assessed for overload. The details of these vehicles are at Annexure 'C'.

Keeping in view of above, Hon'ble PAC is requested to drop the para, please.

The Committee has desired that afresh detailed reply with latest status be submitted to the Committee at the earliest for its consideration.

MINES AND GEOLOGY DEPARTMENT

[30] 6.2 Results of audit:

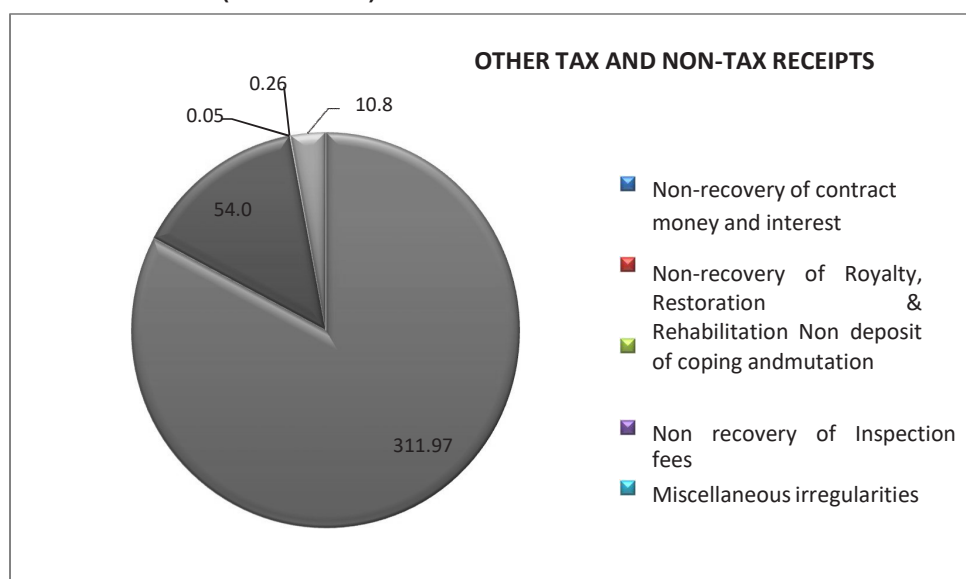
In 2018-19, test check of the records of 47 out of 163 units revealed non/short recovery of tax receipts and interest relating to Mines and Geology (11 Units), Power Department-Taxes and duties on electricity (02 units) and Land Revenue (34 Units) involving Rs 377.20 crore (36.38 *per cent* of receipt of 1,036.97 crore for the year 2017-18) in 631 cases which falls in following categories depicted in **Table 6.1**.

Table 6.1- Results of Audit

| Sr. No. | Categories | Number of cases | Amount (Rs in crore) |
|---------|---|-----------------|----------------------|
| 1. | Non-recovery of contract money and interest | 39 | 311.97 |
| 2. | Non-recovery of Royalty, Restoration & Rehabilitation | 132 | 54.07 |
| 3. | Non deposit of coping and mutation | 221 | 0.05 |
| 4. | Non recovery of Inspection fee | 196 | 0.26 |
| 5. | Miscellaneous irregularities | 43 | 10.85 |
| | Total | 631 | 377.20 |

Chart 6.1

(Rs in crore)



During the year, the Department accepted under assessment and other deficiencies amounting to Rs 302.94 crore involved in 384 cases which were pointed out during the year. The Department recovered Rs 10.40 crore involved in 85 cases, out of which Rs 10.36 crore recovered in 15 cases pertaining to the year and the rest to earlier years.

Significant cases involving Rs 304.34 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 2018-19. 11 units relating to Mines and Geology Department were inspected by audit during the year 2018-19 and 171 paras were attempted which have been summarised in para 6.2 from Sr 1 to 2 of the Table 6.1.

Out of the above, 157 paras have been settled by PAG office during subsequent audits. Now, only 14 paras are outstanding. These paras could not be got settled during subsequent audits, as part of these paras got converted in CAG Paras and were being perused by the PAC. These paras shall be got dropped from the audit team in coming years visiting the concerned field office.

The Committee has recommended that the recovery be expedited in a time bound manner to augment the State revenue under intimation of the Committee.

[31] 6.3 Short/non recovery of advance monthly instalments and interest

The Department did not initiate action 36 contractors for short/non deposit of monthly contract money of Rs. 195.76 crore. In addition, interest of Rs. 80.05 crore was also leviable.

As per the para 3 (i) of the Letter of Intent (LOI) issued by the Director General Mines and Geology Department, Haryana, the contract for extraction of Boulder, Gravel and Sand, commences from the date of grant of environment clearance certificate or on the expiry of a period of 12 months from the date of issue of 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, invites 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 records (October and November 2018) of five¹ Mining Offices revealed that 36 contractors who were awarded contracts for extracting Boulder, Gravel and Sand, were required to deposit advance monthly instalments of Rs 377.52 crore between April 2017 and March 2018 but the contractors deposited Rs 181.76 crore. The Department did not take action to recover the amount of outstanding dues which resulted in non recovery of advance monthly instalments of Rs 195.76 crore. In addition, interest of 80.05 crore was also leviable.

On this being pointed out, the MOs Panipat and Panchkula stated that an amount of Rs 10.28 crore had been recovered. All the MOs stated that efforts would be made to recover the outstanding amount of Rs 265.53 crore.

The matter was reported to the Mines and Geology Department between November and December 2018 and to the Government in May 2019; their replies were awaited.

The Department may consider to obtain bank guarantees from the contractor to ensure timely recovery of monthly instalments of contract money to reduce the quantum of outstanding dues.

The department in its written reply stated as under:

In all operational mines, outstanding dues pertaining to the period 2017-18 stands recovered in the subsequent years. The latest position of recovery is as follows:

| | AG figures of outstanding | | | Amount recovered | | | Settled under OTS | Balance (31-03-18) |
|--------------|---------------------------|----------|--------|------------------|----------|-------|-------------------|--------------------|
| District | Principal | Interest | Total | Principal | Interest | Total | | |
| | (Rupees in crores) | | | | | | | |
| Ambala | 69.35 | 28.48 | 97.82 | 0.00 | 0.00 | 0.00 | 19.12 | 78.70 |
| Panchkula | 35.23 | 8.83 | 44.06 | 11.15 | 1.25 | 12.39 | 10.31 | 21.36 |
| Panipat | 40.62 | 13.30 | 53.91 | 40.62 | 0.00 | 40.62 | 2.96 | 10.33 |
| Sonepat | 34.56 | 20.22 | 54.78 | 18.58 | 0.00 | 18.58 | 0.00 | 36.20 |
| Yamuna-nagar | 16.00 | 9.22 | 25.23 | 15.43 | 0.85 | 16.28 | 0.00 | 8.95 |
| | 195.76 | 80.05 | 275.81 | 85.78 | 2.09 | 87.87 | 32.39 | 155.54 |

It would be evident from the above that out of Rs 275.81 crore mentioned as outstanding in the para, an amount of Rs 87.87 crore has been recovered. Further, Rs 32.39 crore have been adjusted/corrected/settled under OTSS. Now Rs. 155.54 crore are outstanding. (Case wise details given an enclosed annexure-A.)

The action for recovery of pending dues would be again initiated against the Concessionaires who have neither opted for OTS scheme nor are depositing amount and recoveries from the contractor/lessee and from sureties would be made as Arrears of Land Revenue.

The audit has desired that the Department may consider to obtain bank guarantees from the contractor to ensure timely recovery of monthly instalments of contract money to reduce the quantum of outstanding dues. It is clarified here that the department is already taking 25 per cent of the contract money as security deposit. Further, surties for sum equal to one year contract money are also being taken to protect Government Revenue.

The Committee has recommended that the recovery be expedited in a time bound manner to augment the State revenue under intimation of the Committee.

[32] 6.4 Short/non deposit in Mines and Mineral Development, Restoration and Rehabilitation Fund

The Department did not initiate action against 22 contractors for short/non deposit of Rs. 21.30 crore in the Mines and Mineral Development, Restoration and Rehabilitation Fund. Interest of Rs. 7.08 crore was also leviable.

As per Section 77 (1) of the Haryana Minor Mineral Concession, Stocking Transportation of Mineral and Prevention of Illegal Mining Rules, 2012 and para 3 (xiv) of the Letter of Intent (LOI), the contractor shall deposit an amount equal to ten *per cent* of the contract money alongwith the monthly instalments to Mines and Mineral Development, Restoration and Rehabilitation Fund (MMDRR). Further, para 5 of the Part III of agreement provides that in cases of default in payment on due dates interest would be chargeable at the rate of

15 per cent , 18 per cent and 21 per cent per annum on the amount of default upto 30 days, 60 days and 90 days respectively.

Scrutiny of records (October to November 2018) of five Mining Offices (MOs) revealed that 22 contractors were required to deposit an amount of Rs 27.63 crore between April 2017 and March 2018 towards the MMDRR fund. However, the contractors deposited an amount of Rs 6.33 crore in the fund. The Department did not either ensure contribution to the fund by the contractors as per provisions of the contract or levied interest which resulted in short/non deposit of monthly instalment of Rs 21.30 crore in the MMDRR fund besides interest of Rs 7.08 crore was also leviable.

On this being pointed out, the MO Panchkula stated (April 2019) that an amount of Rs 4.52 lakh had been recovered. All the MOs stated (April 2019) that the efforts would be made to recover the outstanding amount of 28.33 crore.

The matter was reported to the Mines and Geology Department between November and December 2018 and to the Government in May 2019; their replies were awaited.

The Department may ensure contribution to the Restoration and Rehabilitation Fund by the contractors as per Act.

The department in its written reply stated as under:

The status of outstanding R&R fund is as under: Rs. In Crore

| | AG figures of outstanding | | | Amount recovered | | | Settled under OTS | Balance (31-03-18) |
|-------------|---------------------------|----------|-------|------------------|----------|-------|-------------------|--------------------|
| | Principal | Interest | Total | Principal | Interest | Total | | |
| Ambala | 5.18 | 2.71 | 7.90 | 0.00 | 0.00 | 0.00 | 0.00 | 7.90 |
| Panchkula | 0.90 | 0.28 | 1.17 | 0.00 | 0.00 | 0.00 | 0.00 | 1.17 |
| Panipat | 6.14 | 1.76 | 7.90 | 0.00 | 0.00 | 0.00 | 0.49 | 7.41 |
| Sonepat | 7.81 | 1.82 | 9.63 | 1.25 | 0.00 | 1.25 | 0.00 | 8.38 |
| Yamunanagar | 1.27 | 0.52 | 1.79 | 0.13 | 0.00 | 0.13 | 0.00 | 1.66 |
| | 21.30 | 7.08 | 28.38 | 1.38 | 0.00 | 1.38 | 0.49 | 26.51 |

In most of these cases there are judicial interventions. However, in seven cases recovery of Rs. 1.38 crore has been made. (Details given in enclosed annexure-B.) As explained para above recovery of Government dues would be ensure by taking action as Arrear of Land Revenue.

The Committee has recommended that the department to expedite the utilization of the Retoration and Rehabilitation Fund under intimation of the Committee.

[33] 6.5 Non/short recovery of royalty and interest:

34 Brick Kiln owners did not deposit the due amount of royalty of Rs. 10.69 lakh during the year 2017-18. Interest of Rs. 4.11 lakh was also leviable.

As per the First schedule of Haryana Minor Mineral Concession, Stocking, Transportation of Mineral and Prevention of Illegal Mining Rules, 2012, Brick Kiln Owners (BKO) shall pay annual amount of royalty at the prescribed rate in advance by 1 April of every year. In

case payment is made after seven days but upto 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 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.

Scrutiny of records (October to November 2018) of five offices of Mining Officers/Assistant Mining Engineers (MOs/AMEs) revealed that 34 out of 725 BKO's did not pay the due amount of royalty between April 2017 to March 2018. Though, a period of 24 months had elapsed upto March 2019, yet royalty of Rs 10.69 lakh had neither been paid by the BKO's nor had any action been taken by the department to recover the same or to cancel the permits. Lack of action on the part of the Department, resulted in non-realisation of royalty of Rs 10.69 lakh. In addition, interest of Rs 4.11 lakh was also leviable as per Rules.

On this being pointed out, AME/MO of Faridabad and Yamunanagar stated (April 2019) that an amount of Rs 3.04 lakh had been recovered. All the AMEs/MOs stated (April 2019) that efforts would be made to recover the outstanding amount of Rs 11.76 lakh. Audit observed that better monitoring was needed to recover the royalty from the BKO's in time to ensure collection of revenue in the year it became due.

The matter was reported to the Mines and Geology Department between November 2018 and January 2019 and to the Government in May 2019; their replies were awaited.

The Department may consider strengthening internal control mechanism for effective monitoring and timely recovery of Government revenue.

The instances of deficiencies pointed out by Audit are based on test checked cases. The Department may take appropriate action to review all similar cases.

The department in its written reply stated as under:

The recovery from the BKO is ongoing routine process and in few cases the same remains recoverable and it was explained in the exit conference that the same is recovered along with interest at the time of permit obtained annually. The district wise outstanding amount of BKO's test checked by audit in the year 2018-19 was as follows:

| District | Total Recoverable | Total Recovered | Not recoverable | Balance |
|-----------|-------------------|-----------------|-----------------|---------|
| | Rs. In lacs | | | |
| Ambala | 0.18 | 0.00 | 0.00 | 0.18 |
| Faridabad | 9.50 | 6.36 | 2.71 | 0.43 |
| PKL | 2.06 | 1.38 | 0.00 | 0.68 |
| Panipat | 0.87 | 0.00 | 0.83 | 0.04 |
| Y. Nagar | 2.19 | 0.92 | 0.00 | 1.27 |

It would be seen from the above that out of outstanding recovery of Rs 14.80 lakh, Rs 8.66 lakh have been recovered and Rs 3.54 lakh are not recoverable as the BKO's were lying

closed. Field offices have been instructed to recover the balance amount of Rs 2.60 lakh without delay **(Details are given in enclosed annexure-C.)**

The audit report suggests to have better monitoring system. It is pointed out that under e-rawana portal even the BKO's would be covered for transportation of brick earth. After the implementation of E-Rawana, data of BKO's will automatically be integrated and they will not be able to issue e-rawana bill without getting their permit obtained.

Being low revenue generating units at times the BKO's get ignored. However, the department is improving the monitoring system even for BKO's.

The Committee has recommended that the closure report with regard to the closure of the Brick Kilns and/or untraceable of the owners of the Brick Kilns from the concerned DFSC be obtained and submitted to the Committee.

Besides, The Committee has also desired that the recovery be expedited in a time bound manner under intimation of the Committee.

APPENDIX

Statement showing the outstanding observations/recommendations of the Committee on Public Accounts 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 | Infructuous expenditure on empanelment of advocates |
| Agriculture and Farmers Welfare | | | | | |
| 2 | 1 | Agriculture and Farmers Welfare | 38 | 56 | Interest not charged on belated payments |
| 3 | 2 | Agriculture and Farmers Welfare | 44 | 108 | Non-recovery of purchases tax and interest |
| 4 | 3 | Agriculture and Farmers Welfare | 44 | 109 | Non-recovery of purchase tax and interest |
| 5 | 4 | Agriculture and Farmers Welfare | 48 | 4 | Arrears in revenue |
| 6 | 5 | Agriculture and Farmers Welfare | 50 | 141 | Arrears in revenue |
| 7 | 6 | Agriculture and Farmers Welfare | 50 | 142 | Results of Audit |
| 8 | 7 | Agriculture and Farmers Welfare | 50 | 143 | Non-recovery of purchase tax and interest |
| 9 | 8 | Agriculture and Farmers Welfare | 52 | 15 | Non-recovery of principal and interest from Sugar Mills |
| 10 | 9 | Agriculture and Farmers Welfare | 52 | 88 | Arrears in revenue |
| 11 | 10 | Agriculture and Farmers Welfare | 52 | 89 | Results of Audit |
| 12 | 11 | Agriculture and Farmers Welfare | 54 | 30 | General |
| 13 | 12 | Agriculture and Farmers Welfare | 54 | 91 | Arrears in revenue |
| 14 | 13 | Agriculture and Farmers Welfare | 54 | 92 | Results of Audit |
| 15 | 14 | Agriculture and Farmers Welfare | 54 | 93 | Non-recovery of purchase tax and interest |
| 16 | 15 | Agriculture and Farmers Welfare | 58 | 31 | Arrears in revenue |
| 17 | 16 | Agriculture and Farmers Welfare | 58 | 32 | Results of Audit |
| 18 | 17 | Agriculture and Farmers Welfare | 60 | 122 | Results of Audit |
| 19 | 18 | Agriculture and Farmers Welfare | 60 | 124 | Results of Audit |
| 20 | 19 | Agriculture and Farmers Welfare | 60 | 125 | Non/short recovery of purchase tax and interest |
| 21 | 20 | Agriculture and Farmers Welfare | 60 | 126 | Non-realization of lease money |

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|----|----|---------------------------------|----|-----|---|
| 22 | 21 | Agriculture and Farmers Welfare | 60 | 127 | Results of Audit |
| 23 | 22 | Agriculture and Farmers Welfare | 62 | 44 | Arrears in revenue |
| 24 | 23 | Agriculture and Farmers Welfare | 62 | 45 | Results of Audit |
| 25 | 24 | Agriculture and Farmers Welfare | 62 | 47 | Non/short recovery of purchase tax and interest |
| 26 | 25 | Agriculture and Farmers Welfare | 63 | 26 | Arrears in revenue |
| 27 | 26 | Agriculture and Farmers Welfare | 63 | 27 | Results of Audit |
| 28 | 27 | Agriculture and Farmers Welfare | 63 | 28 | Non recovery of purchase tax and interest |
| 29 | 28 | Agriculture and Farmers Welfare | 64 | 12 | Arrears of revenue |
| 30 | 29 | Agriculture and Farmers Welfare | 64 | 13 | Results of Audit |
| 31 | 30 | Agriculture and Farmers Welfare | 64 | 14 | Results of Audit |
| 32 | 31 | Agriculture and Farmers Welfare | 64 | 15 | Non/short recovery of purchase tax and interest |
| 33 | 32 | Agriculture and Farmers Welfare | 65 | 19 | Inadmissible payment of special pay |
| 34 | 33 | Agriculture and Farmers Welfare | 65 | 59 | Arrear of revenue |
| 35 | 34 | Agriculture and Farmers Welfare | 65 | 60 | Results of Audit |
| 36 | 35 | Agriculture and Farmers Welfare | 65 | 61 | Non/short recovery of purchase tax and interest |
| 37 | 36 | Agriculture and Farmers Welfare | 67 | 81 | Non recovery of purchase tax and interest |
| 38 | 37 | Agriculture and Farmers Welfare | 68 | 4 | Non-preparation of Balance Sheet |
| 39 | 38 | Agriculture and Farmers Welfare | 68 | 6 | Non-recovery of miscellaneous advances |
| 40 | 39 | Agriculture and Farmers Welfare | 68 | 9 | Execution of works |
| 41 | 40 | Agriculture and Farmers Welfare | 68 | 83 | Arrears of revenue |
| 42 | 41 | Agriculture and Farmers Welfare | 68 | 84 | Results of Audit |
| 43 | 42 | Agriculture and Farmers Welfare | 68 | 133 | Analysis of arrears of revenue |
| 44 | 43 | Agriculture and Farmers Welfare | 68 | 134 | Results of Audit |
| 45 | 44 | Agriculture and Farmers Welfare | 68 | 136 | Non-recovery of interest on purchase tax |
| 46 | 45 | Agriculture and Farmers Welfare | 70 | 86 | Analysis of arrears of revenue |
| 47 | 46 | Agriculture and Farmers Welfare | 71 | 3 | Financial Management |
| 48 | 47 | Agriculture and Farmers Welfare | 71 | 4 | Cash Management |

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|--------------------------------------|----|---------------------------------|----|----|---|
| 49 | 48 | Agriculture and Farmers Welfare | 71 | 5 | Water and Sewerage Charges |
| 50 | 49 | Agriculture and Farmers Welfare | 71 | 6 | Infrastructural Facilities in Mandis |
| 51 | 50 | Agriculture and Farmers Welfare | 72 | 41 | Unfruitful Expenditure on incomplete cold storage work |
| 52 | 51 | Agriculture and Farmers Welfare | 79 | 1 | Delay/non-recovery of interest, godown rent, water and sewerage charges and cost of shops/booth plots |
| 53 | 52 | Agriculture and Farmers Welfare | 79 | 9 | Non-recovery of material issued to contractor |
| 54 | 53 | Agriculture and Farmers Welfare | 81 | 1 | Non-utilisation of grants being unclassified |
| 55 | 54 | Agriculture and Farmers Welfare | 81 | 2 | Outstanding temporary advances |
| 56 | 55 | Agriculture and Farmers Welfare | 81 | 3 | Non-maintenance/non-functioning of libraries |
| 57 | 56 | Agriculture and Farmers Welfare | 81 | 4 | Research projects |
| 58 | 57 | Agriculture and Farmers Welfare | 81 | 5 | Non-utilisation of cultivable land |
| 59 | 58 | Agriculture and Farmers Welfare | 81 | 6 | Slow implementation of Soil Health Cards Scheme and use of urea in excess of norms |
| 60 | 59 | Agriculture and Farmers Welfare | 81 | 7 | Non-renewal of licences by fertilizer dealers |
| 61 | 60 | Agriculture and Farmers Welfare | 81 | 8 | Shortfall in collection of fertilizer samples |
| 62 | 61 | Agriculture and Farmers Welfare | 81 | 9 | Underutilisation of Fertilisers Quality Control Laboratories. |
| 63 | 62 | Agriculture and Farmers Welfare | 81 | 10 | Status of samples found sub-standard and action taken |
| 64 | 63 | Agriculture and Farmers Welfare | 81 | 11 | Shortfall in conduction inspections |
| 65 | 64 | Agriculture and Farmers Welfare | 81 | 12 | Functioning of soil testing laboratories |
| 66 | 65 | Agriculture and Farmers Welfare | 81 | 13 | Working of Ground Water Cell |
| Animal Husbandry and Dairying | | | | | |
| 67 | 1 | Animal Husbandry and Dairying | 60 | 16 | Non recovery of cost of land |
| 68 | 2 | Animal Husbandry and Dairying | 72 | 49 | Receipt of funds from other sources |
| 69 | 3 | Animal Husbandry and Dairying | 72 | 50 | Failure in recovering milk cess |
| 70 | 4 | Animal Husbandry and Dairying | 72 | 51 | Livestock insurance |
| 71 | 5 | Animal Husbandry and Dairying | 72 | 52 | Outsourcing of Artificial Insemination Services |
| 72 | 6 | Animal Husbandry and Dairying | 72 | 53 | Poultry Disease Investigation and Feed Analytical Laboratory |
| 73 | 7 | Animal Husbandry and Dairying | 72 | 54 | Hi-Tech Dairy Shed Scheme |

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|------------------------------------|----|-------------------------------|----|----|--|
| 74 | 8 | Animal Husbandry and Dairying | 72 | 55 | Quality control of feed, milk and milk products |
| 75 | 9 | Animal Husbandry and Dairying | 72 | 56 | Avoidable payment of departmental charges |
| 76 | 10 | Animal Husbandry and Dairying | 72 | 57 | Construction of veterinary polyclinics |
| 77 | 11 | Animal Husbandry and Dairying | 72 | 58 | Construction of Pet Clinic at Panchkula |
| 78 | 12 | Animal Husbandry and Dairying | 72 | 60 | Internal Audit System |
| 79 | 13 | Animal Husbandry and Dairying | 77 | 32 | Veterinary infrastructure and utilization |
| 80 | 14 | Animal Husbandry and Dairying | 82 | 23 | Suspected embezzlement |
| Archaeology and Museums | | | | | |
| 81 | 1 | Archaeology and Museums | 77 | 34 | Delay in construction of museum and office building and non-achievement of the objective of the department |
| Architecture | | | | | |
| 82 | 1 | Architecture | 60 | 14 | Fraudulent draws and embezzlement of Government money by a Cashier |
| Civil Aviation | | | | | |
| 83 | 1 | Civil Aviation | 75 | 51 | Recoverable parking and maintenance charges |
| 84 | 2 | Civil Aviation | 81 | 52 | Delay in furnishing utilization certificates: |
| 85 | 3 | Civil Aviation | 82 | 60 | Delay in furnishing utilisation certificates (S.F.) |
| Civil Secretariat | | | | | |
| 86 | 1 | Civil Secretariat | 75 | 53 | Irregular expenditure |
| 87 | 2 | Civil Secretariat | 75 | 54 | Allotment of space to banks without execution of agreement |
| 88 | 3 | General Administration | 74 | 49 | Withdrawal of posts from the purview of Haryana Public Service Commission |
| Commissioner Hisar Division | | | | | |
| 89 | 1 | Commissioner Hisar Division | 72 | 25 | Water quality |
| 90 | 2 | Commissioner Hisar Division | 72 | 26 | Silt clearance of canals and drains not done under Mahatma Gandhi National Rural Employment Guarantee Act |
| 91 | 3 | Commissioner Hisar Division | 72 | 27 | Non-payment of annuity under Rehabilitation and Resettlement policy |
| 92 | 4 | Commissioner Hisar Division | 72 | 29 | Common irregularities in Panchayati Raj Institutions |
| 93 | 5 | Commissioner Hisar Division | 72 | 30 | Swarnjayanti Gram Swarajgar Yojna |
| 94 | 6 | Commissioner Hisar Division | 72 | 33 | Crime trends |
| 95 | 7 | Commissioner Hisar Division | 72 | 35 | Inspection of police stations |

| Co-operation | | | | | |
|--------------|----|--------------|----|-----|---|
| 96 | 1 | Co-operation | 40 | 41 | Embezzlement |
| 97 | 2 | Co-operation | 56 | 37 | Loss due to negligence and improper maintenance of cold storage plant |
| 98 | 3 | Co-operation | 58 | 38 | Results of Audit |
| 99 | 4 | Co-operation | 58 | 71 | Storage gain on account of moisture in wheat stocks below norms |
| 100 | 5 | Co-operation | 58 | 137 | Non charging of interest and penal interest |
| 101 | 6 | Co-operation | 60 | 136 | Results of Audit |
| 102 | 7 | Co-operation | 60 | 137 | Non-redemption of Government share capital |
| 103 | 8 | Co-operation | 62 | 49 | Non-redemption of Government share capital |
| 104 | 9 | Co-operation | 63 | 30 | Audit in arrears |
| 105 | 10 | Co-operation | 63 | 33 | Short levy of audit fee due to incorrect computation of profit |
| 106 | 11 | Co-operation | 63 | 34 | Non deposit of Government share capital |
| 107 | 12 | Co-operation | 63 | 35 | Non redemption of Government share capital due to late fixation of terms and conditions |
| 108 | 13 | Co-operation | 63 | 36 | Non redemption of Government share capital as per terms and conditions |
| 109 | 14 | Co-operation | 64 | 67 | Non redemption of Government share capital |
| 110 | 15 | Co-operation | 65 | 62 | Results of Audit |
| 111 | 16 | Co-operation | 65 | 63 | Non-deposit of dividend on State share capital |
| 112 | 17 | Co-operation | 65 | 64 | Non realization of dividend on share capital of State Government |
| 113 | 18 | Co-operation | 67 | 39 | Regulatory issues and others/ injudicious payment on account of training and managerial subsidies to self help groups |
| 114 | 19 | Co-operation | 68 | 100 | Results of Audit |
| 115 | 20 | Co-operation | 68 | 137 | Results of Audit |
| 116 | 21 | Co-operation | 70 | 84 | Result of audit |
| 117 | 22 | Co-operation | 75 | 40 | Retention of funds outside the Government Account |
| 118 | 23 | Co-operation | 75 | 41 | Excess release of subsidy and irregular utilisation of unspent amount |
| 119 | 24 | Co-operation | 75 | 42 | Non-recovery of audit fee |
| 120 | 25 | Co-operation | 75 | 43 | Negligible return from share capital in Co-operative Societies and outstanding loan |
| 121 | 26 | Co-operation | 75 | 44 | Rehabilitation of Co-operative Sugar Mills |
| 122 | 27 | Co-operation | 75 | 45 | Non recovery of minimum return on share capital |

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|-----------------------------------|----|----------------------------|----|-----|---|
| 123 | 28 | Co-operation | 75 | 46 | Redemption of share capital of co-operative societies |
| 124 | 29 | Co-operation | 75 | 47 | Loan to Co-Operative Sugar Mills |
| 125 | 30 | Co-operation | 75 | 48 | Non-recovery of share capital and dividend under Long Term Operation Scheme |
| 126 | 31 | Co-operation | 75 | 49 | Transfer of CCM Building to HSAMB |
| 127 | 32 | Co-operation | 83 | 21 | Delay in submission of Utilisation Certificates |
| Development and Panchayats | | | | | |
| 128 | 1 | Development and Panchayats | 34 | 8 | Irregular and wasteful expenditure on books |
| 129 | 2 | Development and Panchayats | 73 | 62 | Irregular release/non-utilization of grants |
| 130 | 3 | Development and Panchayats | 75 | 57 | Financial management in GPs |
| 131 | 4 | Development and Panchayats | 80 | 35 | Financial Management – Delay in release of funds |
| 132 | 5 | Development and Panchayats | 80 | 39 | Delay in furnishing utilization certificates |
| 133 | 6 | Development and Panchayats | 81 | 55 | Misappropriations, losses, defalcations, etc. |
| 134 | 7 | Development and Panchayats | 82 | 61 | Delay in furnishing utilisation certificates (S.F.) |
| 135 | 8 | Development and Panchayats | 82 | 62 | Misappropriations, losses, defalcations, etc. (S.F.) |
| 136 | 9 | Development and Panchayats | 83 | 26 | Misappropriations, losses, defalcations, etc. (S.F.) |
| District Gurgaon | | | | | |
| 137 | 1 | District Gurgaon | 73 | 93 | Allotment of civil works without requirement |
| 138 | 2 | District Gurgaon | 73 | 94 | Delay in completion of Civil works |
| 139 | 3 | District Gurgaon | 73 | 100 | Construction of haats |
| 140 | 4 | District Gurgaon | 73 | 102 | Non-completion of dwelling units |
| 141 | 5 | District Gurgaon | 73 | 104 | Allotment of houses |
| 142 | 6 | District Gurgaon | 73 | 106 | Physical verification |
| 143 | 7 | District Gurgaon | 73 | 107 | Excess expenditure over estimate |
| 144 | 8 | District Gurgaon | 73 | 108 | Non-revision of list of BPL/AAY beneficiaries |
| Education | | | | | |
| 145 | 1 | Education | 48 | 29 | Purchases without assessment of requirement |
| 146 | 2 | Education | 56 | 4 | Nutritional support to Primary Education |
| 147 | 3 | Education | 58 | 56 | Management cost in excess of norms |
| 148 | 4 | Education | 58 | 57 | Programme management. |
| 149 | 5 | Education | 58 | 58 | Civil Works |

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|---|----|--------------------------|----|----|--|
| 150 | 6 | Education | 58 | 60 | Training |
| 151 | 7 | Education | 62 | 67 | CBI inquiry |
| 152 | 8 | Education | 70 | 22 | Los due to non-availing of full Central assistance |
| 153 | 9 | Education | 71 | 27 | Parking of funds outside Government Accounts |
| 154 | 10 | Education | 74 | 4 | Information and Communication Technology |
| 155 | 11 | Education | 74 | 5 | Opening of Government Model Schools |
| 156 | 12 | Education | 74 | 6 | Scheme for establishment of Government Model Sanskriti Schools |
| 157 | 13 | Elementary Education | 77 | 17 | MDM not provided to the students of Government Aided Schools |
| 158 | 14 | School Education (HSSPP) | 81 | 26 | Non-recovery of funds from defaulters |
| 159 | 15 | School Education (HSSPP) | 81 | 27 | Suspected embezzlement of funds |
| 160 | 16 | School Education (HSSPP) | 81 | 28 | Non-functional girls hostels: |
| 161 | 17 | School Education (HSSPP) | 81 | 29 | Poor/unsatisfactory functioning of ICT laboratories: |
| 162 | 18 | School Education (HSSPP) | 82 | 26 | Double disbursement of scholarships |
| 163 | 19 | School Education (HSSPP) | 82 | 27 | Misappropriations, losses, defalcations, etc. (S.F.) |
| 164 | 20 | School education | 83 | 14 | Delay in submission of Utilisation Certificates |
| 165 | 21 | School education | 83 | 15 | Misappropriations, losses, thefts, etc |
| Environment & Climate Change | | | | | |
| 166 | 1 | Environment | 58 | 83 | Implementation of environmental Acts and Rules relating to Water Pollution |
| 167 | 2 | Environment | 58 | 84 | Status of water pollution |
| 168 | 3 | Environment | 58 | 85 | Treatment of Industrial effluent |
| 169 | 4 | Environment | 58 | 88 | Environment training, education and awareness |
| 170 | 5 | Environment | 60 | 67 | Status of industrial pollution |
| 171 | 6 | Environment | 60 | 69 | Rice shelling units/solvent extraction plants |
| 172 | 7 | Environment | 60 | 72 | Waste Management |
| 173 | 8 | Environment | 68 | 24 | Assessment of waste and risks associated with it |
| 174 | 9 | Environment | 74 | 45 | Implementation of Bio Medical waste Management Rules in Haryana |
| 175 | 10 | Environment | 74 | 46 | Loss of interest due to blockade of funds |
| 176 | 11 | Environment | 74 | 47 | Delay in furnishing utilization certificates |
| 177 | 12 | Environment | 77 | 37 | Avoidable payment of Income Tax |
| 178 | 13 | Environment | 77 | 38 | Delay in furnishing utilization certificates |

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|----------------------------|----|---------------------|----|----|---|
| 179 | 14 | Environment | 79 | 22 | Operations without Consent to Establish and Consent to Operate |
| 180 | 15 | Environment | 79 | 23 | Lack of verification of EC compliance |
| 181 | 16 | Environment | 79 | 24 | Non-compliance of conditions of pollution control |
| 182 | 17 | Environment | 79 | 25 | Non-compliance of environment impact monitoring aspects |
| 183 | 18 | Environment | 79 | 26 | Environmental parameters for Air, Surface Water, Ground Water and Noise beyond permissible limits |
| 184 | 19 | Environment | 79 | 27 | Delay in furnishing utilization certificates |
| 185 | 20 | Environment | 80 | 48 | Delay in furnishing utilization certificates |
| 186 | 21 | Environment | 81 | 51 | Delay in furnishing utilization certificates: |
| 187 | 22 | Environment | 83 | 24 | Delay in submission of Utilisation Certificates |
| Excise and Taxation | | | | | |
| 188 | 1 | Excise and Taxation | 22 | 54 | Shortfall in duty. |
| 189 | 2 | Excise and Taxation | 23 | 47 | Uncollected Revenue |
| 190 | 3 | Excise and Taxation | 23 | 55 | Result of test audit in general |
| 191 | 4 | Excise and Taxation | 23 | 57 | Failure to initiate action to recover the licence fee |
| 192 | 5 | Excise and Taxation | 23 | 59 | Loss of duty on excess wastage in bottling operation |
| 193 | 6 | Excise and Taxation | 25 | 54 | Un-collected revenue |
| 194 | 7 | Excise and Taxation | 25 | 67 | Irregular allowance for wastage |
| 195 | 8 | Excise and Taxation | 26 | 49 | Uncollected revenue |
| 196 | 9 | Excise and Taxation | 26 | 61 | Duty not recovered on spirit loss in bottling operation in excess of norms |
| 197 | 10 | Excise and Taxation | 28 | 44 | Non-recovery of licence fee and interest |
| 198 | 11 | Excise and Taxation | 29 | 50 | Non-levy of penalty |
| 199 | 12 | Excise and Taxation | 29 | 51 | Non-levy of penalty |
| 200 | 13 | Excise and Taxation | 29 | 53 | Interest not charged |
| 201 | 14 | Excise and Taxation | 32 | 61 | Uncollected revenue |
| 202 | 15 | Excise and Taxation | 34 | 63 | Uncollected revenue |
| 203 | 16 | Excise and Taxation | 34 | 66 | Short-levy/non-levy of purchase tax |
| 204 | 17 | Excise and Taxation | 34 | 69 | Non-levy of penalty |
| 205 | 18 | Excise and Taxation | 34 | 70 | Non-filling the quarterly returns |
| 206 | 19 | Excise and Taxation | 36 | 54 | Uncollected Revenue (State Excise) |
| 207 | 20 | Excise and Taxation | 36 | 58 | Results of Audit (Sales Tax) |
| 208 | 21 | Excise and Taxation | 38 | 71 | Uncollected revenue |

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|-----|----|---------------------|----|-----|---|
| 209 | 22 | Excise and Taxation | 38 | 79 | Suppression of purchases |
| 210 | 23 | Excise and Taxation | 38 | 81 | Irregular stay of tax and interest |
| 211 | 24 | Excise and Taxation | 38 | 87 | Recovery at the instance of Audit |
| 212 | 25 | Excise and Taxation | 40 | 51 | Uncollected Revenue (Sales Tax) |
| 213 | 26 | Excise and Taxation | 40 | 52 | Uncollected Revenue (State Excise) |
| 214 | 27 | Excise and Taxation | 40 | 55 | Delay in re-assessment of remand cases |
| 215 | 28 | Excise and Taxation | 40 | 57 | Appeals entertained without deposit of tax |
| 216 | 29 | Excise and Taxation | 40 | 60 | Loss of revenue due to delays in assessment and demand of tax |
| 217 | 30 | Excise and Taxation | 40 | 66 | Incorrect deduction on account of sales to registered dealers |
| 218 | 31 | Excise and Taxation | 40 | 68 | Non-levy of penalty |
| 219 | 32 | Excise and Taxation | 40 | 69 | Interest not charged |
| 220 | 33 | Excise and Taxation | 40 | 74 | Non-recovery of duty on wastage in excess norms |
| 221 | 34 | Excise and Taxation | 42 | 108 | Uncollected Revenue |
| 222 | 35 | Excise and Taxation | 42 | 109 | Frauds and evasion of taxes |
| 223 | 36 | Excise and Taxation | 42 | 113 | Delay in taking up of appeal cases |
| 224 | 37 | Excise and Taxation | 42 | 115 | Stay of Sales Tax demands by the Appellate Authorities |
| 225 | 38 | Excise and Taxation | 42 | 116 | Recovery of Demands in arrears under Sales Tax |
| 226 | 39 | Excise and Taxation | 42 | 118 | Non-recovery of arrears due to delay in assessment |
| 227 | 40 | Excise and Taxation | 42 | 119 | Failure to verify the genuineness of dealers/sureties |
| 228 | 41 | Excise and Taxation | 42 | 120 | Irregular grant of exemption certificate |
| 229 | 42 | Excise and Taxation | 42 | 121 | Delay in initiating/non-pursuance of recovery proceedings |
| 230 | 43 | Excise and Taxation | 42 | 125 | Application of incorrect rate of tax |
| 231 | 44 | Excise and Taxation | 42 | 126 | Non/Short levy of interest |
| 232 | 45 | Excise and Taxation | 42 | 127 | Results of Audit |
| 233 | 46 | Excise and Taxation | 42 | 129 | Loss of revenue due to re-auction of vends |
| 234 | 47 | Excise and Taxation | 42 | 130 | Short recovery of composite fee |
| 235 | 48 | Excise and Taxation | 42 | 132 | Loss due to non-observance of prescribed procedure regarding auction of vends |
| 236 | 49 | Excise and Taxation | 42 | 136 | Uncollected Revenue |
| 237 | 50 | Excise and Taxation | 42 | 138 | Results of Audit |
| 238 | 51 | Excise and Taxation | 42 | 139 | Under assessment due to irregular grant of exemption to non- manufacturers |
| 239 | 52 | Excise and Taxation | 42 | 142 | Under assessment due to short levy of purchase tax and incorrect deduction |

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|-----|----|----------------------------------|----|-----|--|
| 240 | 53 | Excise and Taxation | 42 | 144 | Short levy of penalty |
| 241 | 54 | Excise and Taxation | 42 | 145 | Results of Audit |
| 242 | 55 | Prohibition, Excise and Taxation | 44 | 92 | Uncollected Revenue (Sales Tax) |
| 243 | 56 | Prohibition, Excise and Taxation | 44 | 95 | Non-registration of dealers liable to registration |
| 244 | 57 | Prohibition, Excise and Taxation | 44 | 96 | Grant of Certificates of registration without following proper procedure |
| 245 | 58 | Prohibition, Excise and Taxation | 44 | 97 | Non-observance of departmental instructions regarding cross verifications |
| 246 | 59 | Prohibition, Excise and Taxation | 44 | 98 | Non-observance of prescribed procedures for receipt and issue of declaration forms |
| 247 | 60 | Prohibition, Excise and Taxation | 44 | 99 | Non-observance of prescribed procedures for receipt and issue of declaration forms |
| 248 | 61 | Prohibition, Excise and Taxation | 44 | 100 | Irregular deduction allowed against stolen forms |
| 249 | 62 | Prohibition, Excise and Taxation | 44 | 101 | Incorrect deduction from turnover |
| 250 | 63 | Prohibition, Excise and Taxation | 44 | 102 | Incorrect levy of Concessional rate of Tax |
| 251 | 64 | Prohibition, Excise and Taxation | 44 | 103 | Other points of interest |
| 252 | 65 | Prohibition, Excise and Taxation | 44 | 106 | Results of Audit |
| 253 | 66 | Prohibition, Excise and Taxation | 44 | 107 | Interest not charged |
| 254 | 67 | Prohibition, Excise and Taxation | 46 | 41 | Arrears in revenue |
| 255 | 68 | Prohibition, Excise and Taxation | 46 | 42 | Results of Audit |
| 256 | 69 | Commercial Taxes | 46 | 43 | Arrears in revenue |
| 257 | 70 | Commercial Taxes | 46 | 46 | Outstanding inspections and audit observations |
| 258 | 71 | Commercial Taxes | 46 | 47 | Results of Audit |
| 259 | 72 | Commercial Taxes | 46 | 48 | Sales Tax Check Barriers |
| 260 | 73 | Commercial Taxes | 46 | 50 | Short levy of Purchases Tax |
| 261 | 74 | Commercial Taxes | 46 | 51 | Non/Short levy of interest and penalty |
| 262 | 75 | Commercial Taxes | 46 | 52 | Results of Audit |
| 263 | 76 | Excise and Taxation | 48 | 33 | Arrears in revenue |
| 264 | 77 | Excise and Taxation | 48 | 37 | Results of Audit |
| 265 | 78 | Excise and Taxation | 48 | 43 | Irregular deduction allowed against invalid declaration forms |
| 266 | 79 | Excise and Taxation | 48 | 44 | Loss of revenue due to defray in finalization of assessment |
| 267 | 80 | Excise and Taxation | 48 | 45 | Non-levy of interest and penalty |
| 268 | 81 | Excise and Taxation | 50 | 116 | Arrears in revenue |

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| 269 | 82 | Excise and Taxation | 50 | 118 | Under assessment due to inadmissible deduction from turnover |
| 270 | 83 | Excise and Taxation | 50 | 120 | Under assessment due to irregular deduction allowed against invalid declaration forms and non/short levy of purchase/sales tax |
| 271 | 84 | Excise and Taxation | 50 | 122 | Under assessment |
| 272 | 85 | Excise and Taxation | 50 | 124 | Under assessment due to application of incorrect rates of tax |
| 273 | 86 | Excise and Taxation | 50 | 125 | Non/short levy of purchase tax |
| 274 | 87 | Excise and Taxation | 50 | 126 | Results of Audit |
| 275 | 88 | Excise and Taxation | 50 | 127 | Internal control mechanism of receipts from distilleries and breweries |
| 276 | 89 | Excise and Taxation | 50 | 128 | Low yield of spirit |
| 277 | 90 | Excise and Taxation | 50 | 129 | Loss of spirit due to re-distillation |
| 278 | 91 | Excise and Taxation | 50 | 133 | Interest short charged |
| 279 | 92 | Excise and Taxation | 50 | 134 | Short realization of composite fee |
| 280 | 93 | Excise and Taxation | 52 | 94 | Arrears in revenue |
| 281 | 94 | Excise and Taxation | 52 | 95 | Arrears in assessment |
| 282 | 95 | Excise and Taxation | 52 | 96 | Frauds and evasions of taxes/duties |
| 283 | 96 | Excise and Taxation | 52 | 97 | Results of Audit |
| 284 | 97 | Excise and Taxation | 52 | 101 | Under assessment due to non-levy of tax on branch transfers/consignment sale |
| 285 | 98 | Excise and Taxation | 52 | 102 | Under assessment due to non-submission of declaration forms. |
| 286 | 99 | Excise and Taxation | 52 | 104 | Arrears in assessments |
| 287 | 100 | Excise and Taxation | 52 | 105 | Evasion of tax due to suppression of purchases |
| 288 | 101 | Excise and Taxation | 52 | 106 | Under assessment due to incorrect deduction allowed against invalid declaration forms |
| 289 | 102 | Excise and Taxation | 52 | 107 | Incorrect levy of concessional rate of tax |
| 290 | 103 | Excise and Taxation | 52 | 108 | Inadmissible deduction from turnover |
| 291 | 104 | Excise and Taxation | 52 | 109 | Non-levy of purchase tax. |
| 292 | 105 | Excise and Taxation | 52 | 112 | Non-levy of tax |
| 293 | 106 | Excise and Taxation | 52 | 114 | Under assessment due to excess rebate |
| 294 | 107 | Excise and Taxation | 52 | 115 | Non-levy of penalty |
| 295 | 108 | Excise and Taxation | 52 | 116 | Non-reconciliation of revenue deposits into treasury |
| 296 | 109 | Excise and Taxation | 52 | 117 | Results of Audit |
| 297 | 110 | Excise and Taxation | 52 | 118 | Short/non-recovery of passenger tax |

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| 298 | 111 | Excise and Taxation | 54 | 64 | Arrears in revenue |
| 299 | 112 | Excise and Taxation | 54 | 65 | Arrears in assessment |
| 300 | 113 | Excise and Taxation | 54 | 67 | Results of Audit |
| 301 | 114 | Excise and Taxation | 54 | 68 | Disposal of appeal cases |
| 302 | 115 | Excise and Taxation | 54 | 69 | Delay in finalizing assessments |
| 303 | 116 | Excise and Taxation | 54 | 70 | Delay in finalization of remand cases |
| 304 | 117 | Excise and Taxation | 54 | 72 | Recovery certification cases |
| 305 | 118 | Excise and Taxation | 54 | 73 | Incorrect levy of concessional rate of tax |
| 306 | 119 | Excise and Taxation | 54 | 74 | Incorrect deduction allowed against invalid declaration forms |
| 307 | 120 | Excise and Taxation | 54 | 75 | Inadmissible deduction from turnover |
| 308 | 121 | Excise and Taxation | 54 | 76 | Short levy of tax on sales to Non-government bodies |
| 309 | 122 | Excise and Taxation | 54 | 77 | Excess refund due to incorrect exemption for payment of tax |
| 310 | 123 | Excise and Taxation | 54 | 78 | Under assessment due to excess rebate |
| 311 | 124 | Excise and Taxation | 54 | 79 | Results of Audit |
| 312 | 125 | Excise and Taxation | 54 | 80 | Incorrect levy of entertainments duty |
| 313 | 126 | Prohibition, Excise and Taxation | 56 | 20 | Fraudulent draws and embezzlement of Government money |
| 314 | 127 | Excise and Taxation | 58 | 4 | Arrears in revenue |
| 315 | 128 | Excise and Taxation | 58 | 5 | Arrears in assessment |
| 316 | 129 | Excise and Taxation | 58 | 6 | Frauds and evasions of taxes/duties |
| 317 | 130 | Excise and Taxation | 58 | 8 | Results of Audit |
| 318 | 131 | Excise and Taxation | 58 | 9 | Cross verification by Audit |
| 319 | 132 | Excise and Taxation | 58 | 10 | Incorrect deduction from turnover |
| 320 | 133 | Excise and Taxation | 58 | 12 | Non-levy of purchase tax |
| 321 | 134 | Excise and Taxation | 58 | 13 | Non-recovery of tax |
| 322 | 135 | Excise and Taxation | 58 | 15 | Non/short levy of purchase tax |
| 323 | 136 | Excise and Taxation | 58 | 16 | Non-levy of tax |
| 324 | 137 | Excise and Taxation | 58 | 17 | Results of Audit |
| 325 | 138 | Excise and Taxation | 58 | 18 | Short realization of passenger tax |
| 326 | 139 | Excise and Taxation | 58 | 101 | Arrears in revenue |
| 327 | 140 | Excise and Taxation | 58 | 102 | Arrears in assessment |
| 328 | 141 | Excise and Taxation | 58 | 103 | Frauds and evasions of taxes/duties |
| 329 | 142 | Excise and Taxation | 58 | 105 | Results of Audit |
| 330 | 143 | Excise and Taxation | 58 | 106 | Evasion in sales tax |

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| 331 | 144 | Excise and Taxation | 58 | 107 | Non compliance of departmental instructions regarding cross verification |
| 332 | 145 | Excise and Taxation | 58 | 108 | Under assessment of 'notional' sales tax liability computed on taxable turnover |
| 333 | 146 | Excise and Taxation | 58 | 109 | Non-levy of purchase tax |
| 334 | 147 | Excise and Taxation | 58 | 110 | Non-recovery of tax |
| 335 | 148 | Excise and Taxation | 58 | 111 | Non-levy of interest |
| 336 | 149 | Excise and Taxation | 58 | 112 | Under assessment due to excess rebate |
| 337 | 150 | Excise and Taxation | 58 | 113 | Results of Audit |
| 338 | 151 | Excise and Taxation | 58 | 114 | Short realization of passengers tax towards expenditure |
| 339 | 152 | Excise and Taxation | 58 | 115 | Non-recovery of licence fee |
| 340 | 153 | Excise and Taxation | 60 | 95 | Arrears in revenue |
| 341 | 154 | Excise and Taxation | 60 | 99 | Outstanding inspections and audit observations |
| 342 | 155 | Excise and Taxation | 60 | 101 | Results of Audit |
| 343 | 156 | Excise and Taxation | 60 | 102 | Recovery of sales tax in arrears |
| 344 | 157 | Excise and Taxation | 60 | 103 | Non-recovery due to delay in assessment |
| 345 | 158 | Excise and Taxation | 60 | 104 | Non-delay in raising of demands for the assessed dues |
| 346 | 159 | Excise and Taxation | 60 | 105 | Failure to initiate follow up action for recovery of arrears |
| 347 | 160 | Excise and Taxation | 60 | 106 | Disposal of recovery certificates |
| 348 | 161 | Excise and Taxation | 60 | 107 | Demands under stay |
| 349 | 162 | Excise and Taxation | 60 | 108 | Non-inclusion of interest in the demand sent to the liquidator |
| 350 | 163 | Excise and Taxation | 60 | 109 | Under assessment of notional sales tax liability |
| 351 | 164 | Excise and Taxation | 60 | 110 | Application of incorrect rate of tax |
| 352 | 165 | Excise and Taxation | 60 | 111 | Non-levy of purchase tax |
| 353 | 166 | Excise and Taxation | 60 | 112 | Non-recovery of tax |
| 354 | 167 | Excise and Taxation | 60 | 113 | Results of Audit |
| 355 | 168 | Excise and Taxation | 62 | 3 | Arrears in revenue |
| 356 | 169 | Excise and Taxation | 62 | 4 | Arrears in assessment |
| 357 | 170 | Excise and Taxation | 62 | 5 | Frauds and evasions of taxes/duties |
| 358 | 171 | Excise and Taxation | 62 | 6 | Results of Audit |
| 359 | 172 | Excise and Taxation | 62 | 7 | Assessment in arrear |
| 360 | 173 | Excise and Taxation | 62 | 8 | Irregularities in the grant of eligibility certificates |
| 361 | 174 | Excise and Taxation | 62 | 9 | Incorrect acceptance of applications |

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| 362 | 175 | Excise and Taxation | 62 | 10 | Incorrect determination of zones |
| 363 | 176 | Excise and Taxation | 62 | 11 | Implementation of the Scheme by Sales Tax Department |
| 364 | 177 | Excise and Taxation | 62 | 12 | Excess availing of tax deferment |
| 365 | 178 | Excise and Taxation | 62 | 13 | Irregularities in assessment of exempted/deferred units |
| 366 | 179 | Excise and Taxation | 62 | 14 | Under-assessment due to application of concessional rate of tax |
| 367 | 180 | Excise and Taxation | 62 | 15 | Under-assessment tax due to irregular deduction |
| 368 | 181 | Excise and Taxation | 62 | 16 | Under assessment of notional sales tax liability |
| 369 | 182 | Excise and Taxation | 62 | 17 | Non-monitoring of exempted/deferred units |
| 370 | 183 | Excise and Taxation | 62 | 18 | Non-levy of purchase tax |
| 371 | 184 | Excise and Taxation | 62 | 19 | Non-levy of tax on lease rent |
| 372 | 185 | Excise and Taxation | 62 | 20 | Non-levy/under assessment of purchase tax due to application of incorrect rate of tax |
| 373 | 186 | Excise and Taxation | 62 | 21 | Irregular deduction allowed against invalid declaration forms |
| 374 | 187 | Excise and Taxation | 62 | 22 | Non-levy of interest and penalty |
| 375 | 188 | Excise and Taxation | 62 | 23 | Non-raising of demands for interest |
| 376 | 189 | Excise and Taxation | 62 | 24 | Non-realization of tax |
| 377 | 190 | Excise and Taxation | 62 | 25 | Results of Audit |
| 378 | 191 | Excise and Taxation | 62 | 26 | Receipts of excise duty from auction of vendors |
| 379 | 192 | Excise and Taxation | 62 | 27 | Short recovery of licence fee and interest |
| 380 | 193 | Excise and Taxation | 62 | 28 | Loss of revenue due to re-auction of vends |
| 381 | 194 | Excise and Taxation | 62 | 29 | Non-recovery due to incorrect adjustment of security |
| 382 | 195 | Excise and Taxation | 62 | 33 | Results of Audit |
| 383 | 196 | Excise and Taxation | 62 | 34 | Non/short realization of passengers tax |
| 384 | 197 | Excise and Taxation | 63 | 3 | Arrears of revenue |
| 385 | 198 | Excise and Taxation | 63 | 4 | Evasion of tax |
| 386 | 199 | Excise and Taxation | 63 | 5 | Results of Audit |
| 387 | 200 | Excise and Taxation | 63 | 6 | Position of collection of revenue receipts and arrears |
| 388 | 201 | Excise and Taxation | 63 | 7 | Delay in finalization of remand cases |
| 389 | 202 | Excise and Taxation | 63 | 8 | Under assessment of tax due to incorrect deduction of subsequent sale under CST |
| 390 | 203 | Excise and Taxation | 63 | 9 | Under assessment of tax due to inadmissible deduction |
| 391 | 204 | Excise and Taxation | 63 | 10 | Non levy of purchase tax |

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| 392 | 205 | Excise and Taxation | 63 | 11 | Non levy of interest and penalty |
| 393 | 206 | Excise and Taxation | 63 | 12 | Non recovery of tax |
| 394 | 207 | Excise and Taxation | 63 | 13 | Other tax receipts |
| 395 | 208 | Excise and Taxation | 63 | 14 | Non recovery of penalties |
| 396 | 209 | Excise and Taxation | 63 | 15 | Non/short realization of passengers tax |
| 397 | 210 | Excise and Taxation | 63 | 16 | Short/non recovery of entertainment duty |
| 398 | 211 | Excise and Taxation | 64 | 25 | Arrears of revenue |
| 399 | 212 | Excise and Taxation | 64 | 26 | Arrears in assessments |
| 400 | 213 | Excise and Taxation | 64 | 27 | Evasion of tax |
| 401 | 214 | Excise and Taxation | 64 | 28 | Write-off and waiver of revenue |
| 402 | 215 | Excise and Taxation | 64 | 29 | Results of Audit |
| 403 | 216 | Excise and Taxation | 64 | 30 | Delay in assessments and their impact on revenue and collection of sales tax demands |
| 404 | 217 | Excise and Taxation | 64 | 31 | Absence of provisions for finalizing assessments |
| 405 | 218 | Excise and Taxation | 64 | 32 | Recovery Certificates |
| 406 | 219 | Excise and Taxation | 64 | 34 | Delay in issue of demand notice |
| 407 | 220 | Excise and Taxation | 64 | 35 | Delay in finalization of assessment |
| 408 | 221 | Excise and Taxation | 64 | 37 | Under assessment due to incorrect deduction at first stage |
| 409 | 222 | Excise and Taxation | 64 | 38 | Non levy of purchase tax |
| 410 | 223 | Excise and Taxation | 64 | 39 | Non levy of interest |
| 411 | 224 | Excise and Taxation | 64 | 40 | Results of Audit |
| 412 | 225 | Excise and Taxation | 64 | 41 | Short recovery of licence fee and interest |
| 413 | 226 | Excise and Taxation | 64 | 42 | Non/short realization of passengers tax |
| 414 | 227 | Excise and Taxation | 65 | 26 | Arrears of revenue |
| 415 | 228 | Excise and Taxation | 65 | 27 | Arrears in assessments |
| 416 | 229 | Excise and Taxation | 65 | 28 | Evasion of tax |
| 417 | 230 | Excise and Taxation | 65 | 29 | Write-off and waiver of revenue |
| 418 | 231 | Excise and Taxation | 65 | 30 | Results of Audit |
| 419 | 232 | Excise and Taxation | 65 | 31 | Disposal of remand cases |
| 420 | 233 | Excise and Taxation | 65 | 32 | Non levy of penalty |
| 421 | 234 | Excise and Taxation | 65 | 33 | Delay in deciding cases in revision |
| 422 | 235 | Excise and Taxation | 65 | 34 | Under assessment due to incorrect deduction from gross turnover |
| 423 | 236 | Excise and Taxation | 65 | 35 | Non levy of purchase tax |
| 424 | 237 | Excise and Taxation | 65 | 36 | Application of incorrect rate of tax |

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| 425 | 238 | Excise and Taxation | 65 | 37 | Irregular refund of tax |
| 426 | 239 | Excise and Taxation | 65 | 38 | Under assessment due to non levy of surcharge |
| 427 | 240 | Excise and Taxation | 65 | 39 | Results of Audit |
| 428 | 241 | Excise and Taxation | 65 | 40 | Non recovery of penalty |
| 429 | 242 | Excise and Taxation | 65 | 41 | Non imposition of fine |
| 430 | 243 | Excise and Taxation | 65 | 42 | Loss of revenue due to re-auction of vend |
| 431 | 244 | Excise and Taxation | 67 | 40 | Arrears of revenue |
| 432 | 245 | Excise and Taxation | 67 | 41 | Arrears in assessments |
| 433 | 246 | Excise and Taxation | 67 | 42 | Evasion of tax |
| 434 | 247 | Excise and Taxation | 67 | 43 | Write-off and waiver of revenue |
| 435 | 248 | Excise and Taxation | 67 | 44 | Refunds |
| 436 | 249 | Excise and Taxation | 67 | 45 | Results of Audit |
| 437 | 250 | Excise and Taxation | 67 | 46 | Evasion of tax by unregistered dealers/Non levy of tax on contractees |
| 438 | 251 | Excise and Taxation | 67 | 47 | Acceptance of incomplete/ invalid declaration forms |
| 439 | 252 | Excise and Taxation | 67 | 48 | Acceptance of incomplete/ invalid declaration forms |
| 440 | 253 | Excise and Taxation | 67 | 49 | Non compliance of departmental instructions regarding cross verification |
| 441 | 254 | Excise and Taxation | 67 | 50 | Non compliance of departmental instructions regarding cross verification |
| 442 | 255 | Excise and Taxation | 67 | 51 | Non compliance of departmental instructions regarding cross verification |
| 443 | 256 | Excise and Taxation | 67 | 52 | Non compliance of departmental instructions regarding cross verification |
| 444 | 257 | Excise and Taxation | 67 | 54 | Non levy of interest and penalty |
| 445 | 258 | Excise and Taxation | 67 | 56 | Incorrect allowance of concessional rate |
| 446 | 259 | Excise and Taxation | 67 | 58 | Under assessment due to application of incorrect rate of tax |
| 447 | 260 | Excise and Taxation | 67 | 59 | Under assessment due to application of incorrect rate of tax |
| 448 | 261 | Excise and Taxation | 67 | 60 | Results of Audit |
| 449 | 262 | Excise and Taxation | 67 | 61 | Uncollected Excise revenue |
| 450 | 263 | Excise and Taxation | 67 | 62 | Short recovery of licence fee and interest |
| 451 | 264 | Excise and Taxation | 67 | 63 | Non recovery of additional licence fee for lifting of short/additional quota |
| 452 | 265 | Excise and Taxation | 67 | 64 | Non imposition/recovery of compounding fee |
| 453 | 266 | Excise and Taxation | 67 | 65 | Non imposition/recovery of compounding fee |
| 454 | 267 | Excise and Taxation | 67 | 66 | Results of Audit |

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| 455 | 268 | Excise and Taxation | 67 | 67 | Arrears of revenue |
| 456 | 269 | Excise and Taxation | 67 | 68 | Non-short realization of passengers tax/ Transport co- operative societies |
| 457 | 270 | Excise and Taxation | 67 | 69 | Maxi cabs, taxis and auto rickshaws |
| 458 | 271 | Excise and Taxation | 67 | 70 | City bus service |
| 459 | 272 | Excise and Taxation | 67 | 71 | Non levy of interest |
| 460 | 273 | Excise and Taxation | 67 | 72 | Non realization of goods tax and additional tax |
| 461 | 274 | Excise and Taxation | 67 | 73 | Non registration of maxi cabs |
| 462 | 275 | Excise and Taxation | 67 | 74 | Non disposal of challans |
| 463 | 276 | Excise and Taxation | 68 | 61 | Arrears of revenue |
| 464 | 277 | Excise and Taxation | 68 | 62 | Arrears in assessments |
| 465 | 278 | Excise and Taxation | 68 | 63 | Evasion of tax |
| 466 | 279 | Excise and Taxation | 68 | 64 | Write-off and waiver of revenue |
| 467 | 280 | Excise and Taxation | 68 | 65 | Refunds |
| 468 | 281 | Excise and Taxation | 68 | 66 | Results of Audit |
| 469 | 282 | Excise and Taxation | 68 | 67 | Non levy of interest |
| 470 | 283 | Excise and Taxation | 68 | 68 | Non levy of interest and penalty |
| 471 | 284 | Excise and Taxation | 68 | 69 | Arrears of sales tax |
| 472 | 285 | Excise and Taxation | 68 | 70 | Non inclusion of interest in the demand sent to liquidator |
| 473 | 286 | Excise and Taxation | 68 | 71 | Under assessment of tax due to incorrect determination of gross turnover |
| 474 | 287 | Excise and Taxation | 68 | 72 | Under assessment of tax due to application of incorrect rate |
| 475 | 288 | Excise and Taxation | 68 | 73 | Non levy of tax on liquor |
| 476 | 289 | Excise and Taxation | 68 | 74 | Results of Audit |
| 477 | 290 | Excise and Taxation | 68 | 75 | Non/short realization of passengers tax |
| 478 | 291 | Excise and Taxation | 68 | 76 | Non/short realization of passengers tax |
| 479 | 292 | Excise and Taxation | 68 | 77 | Non levy/recovery of penalty |
| 480 | 293 | Excise and Taxation | 68 | 78 | Non levy/recovery of penalty |
| 481 | 294 | Excise and Taxation | 68 | 102 | Analysis of arrears of revenue |
| 482 | 295 | Excise and Taxation | 68 | 103 | Arrears in assessments |
| 483 | 296 | Excise and Taxation | 68 | 104 | Performance of assessments |
| 484 | 297 | Excise and Taxation | 68 | 105 | Evasion of tax |
| 485 | 298 | Excise and Taxation | 68 | 106 | Write off and waiver of revenue |
| 486 | 299 | Excise and Taxation | 68 | 107 | Refunds |
| 487 | 300 | Excise and Taxation | 68 | 108 | Compliance with the earlier Audit s |

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| 488 | 301 | Excise and Taxation | 68 | 109 | Results of Audit |
| 489 | 302 | Excise and Taxation | 68 | 110 | Absence of mechanism to verify the tax deposited before allowing input tax credit |
| 490 | 303 | Excise and Taxation | 68 | 111 | Absence of a monitoring mechanism to ensure cross verification of purchase transactions |
| 491 | 304 | Excise and Taxation | 68 | 112 | Misuse of declaration forms STD-IV/VAT-DI and C |
| 492 | 305 | Excise and Taxation | 68 | 113 | Incorrect allowing of exemption/ concession without declarations/ documents or against incomplete declaration/documents |
| 493 | 306 | Excise and Taxation | 68 | 114 | Non-levy of penalty |
| 494 | 307 | Excise and Taxation | 68 | 115 | Non-levy of penalty |
| 495 | 308 | Excise and Taxation | 68 | 116 | Short recovery of lump sum tax on Works contract |
| 496 | 309 | Excise and Taxation | 68 | 117 | Excess allowing of input tax credit |
| 497 | 310 | Excise and Taxation | 68 | 118 | Underassessment of tax due to allowing of excess benefit of deferment |
| 498 | 311 | Excise and Taxation | 68 | 119 | Underassessment of tax due to application of incorrect rate |
| 499 | 312 | Excise and Taxation | 68 | 120 | Inadmissible allowing of input tax credit |
| 500 | 313 | Excise and Taxation | 68 | 121 | Results of Audit |
| 501 | 314 | Excise and Taxation | 68 | 122 | Non/short realization of passengers tax from Co-operative Transport Societies |
| 502 | 315 | Excise and Taxation | 68 | 123 | Non/short realization of passengers tax from educational institutions |
| 503 | 316 | Excise and Taxation | 68 | 124 | Non/short recovery of passengers tax from tax from City Bus Operators |
| 504 | 317 | Excise and Taxation | 68 | 125 | Results of Audit |
| 505 | 318 | Excise and Taxation | 68 | 126 | Non-realisation of differential licence fee |
| 506 | 319 | Excise and Taxation | 68 | 127 | Short recovery of licence fee and interest |
| 507 | 320 | Excise and Taxation | 70 | 31 | Analysis of arrears of revenue |
| 508 | 321 | Excise and Taxation | 70 | 32 | Arrears in assessments |
| 509 | 322 | Excise and Taxation | 70 | 33 | Evasion of tax |
| 510 | 323 | Excise and Taxation | 70 | 34 | Write off and waiver of revenue |
| 511 | 324 | Excise and Taxation | 70 | 35 | Refunds |
| 512 | 325 | Excise and Taxation | 70 | 36 | Result of Audit |
| 513 | 326 | Excise and Taxation | 70 | 37 | Disposal of attached property |
| 514 | 327 | Excise and Taxation | 70 | 38 | Issue of recovery certificates |
| 515 | 328 | Excise and Taxation | 70 | 39 | Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities |

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| 516 | 329 | Excise and Taxation | 70 | 40 | Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities |
| 517 | 330 | Excise and Taxation | 70 | 41 | Absence of provisions under HVAT Act to entertain appeals only on pre-payment of additional demands in dispute |
| 518 | 331 | Excise and Taxation | 70 | 42 | Absence of provision regarding allowances in installments in payment of arrears due |
| 519 | 332 | Excise and Taxation | 70 | 43 | Disposal of appeal cases by JETCs |
| 520 | 333 | Excise and Taxation | 70 | 44 | Non-declaration of arrears under Punjab Land Revenue Act |
| 521 | 334 | Excise and Taxation | 70 | 45 | Failure to initiate follow up action for recovery of arrears within the district |
| 522 | 335 | Excise and Taxation | 70 | 46 | Disposal of immovable property during the currency of recovery of arrears |
| 523 | 336 | Excise and Taxation | 70 | 47 | Underassessment of tax due to allowing of excess benefit of deferment |
| 524 | 337 | Excise and Taxation | 70 | 48 | Incorrect allowing of input tax credit |
| 525 | 338 | Excise and Taxation | 70 | 49 | Underassessment of tax due to inadmissible deduction from gross turnover |
| 526 | 339 | Excise and Taxation | 70 | 50 | Result of audit |
| 527 | 340 | Excise and Taxation | 70 | 51 | Non-realization of differential license fee |
| 528 | 341 | Excise and Taxation | 70 | 52 | Short recovery of license fee and interest |
| 529 | 342 | Excise and Taxation | 70 | 53 | Short recovery of license fee and interest |
| 530 | 343 | Excise and Taxation | 70 | 54 | Non-recovery of penalty |
| 531 | 344 | Excise and Taxation | 70 | 55 | Result of audit |
| 532 | 345 | Excise and Taxation | 70 | 56 | Educational institutions |
| 533 | 346 | Excise and Taxation | 70 | 57 | Transport co-operative societies |
| 534 | 347 | Excise and Taxation | 70 | 58 | City bus operators |
| 535 | 348 | Excise and Taxation | 71 | 34 | Compliance with the earlier Audit s |
| 536 | 349 | Excise and Taxation | 71 | 35 | Analysis of arrears of revenue |
| 537 | 350 | Excise and Taxation | 71 | 36 | Position of Inspection s |
| 538 | 351 | Excise and Taxation | 71 | 37 | Results of audit |
| 539 | 352 | Excise and Taxation | 71 | 38 | Leased machinery and equipments |
| 540 | 353 | Excise and Taxation | 71 | 39 | Short/non-levy of purchase tax and penalty due misuse of VAT-DI |
| 541 | 354 | Excise and Taxation | 71 | 40 | Short levy of lump sum tax on works contract |
| 542 | 355 | Excise and Taxation | 71 | 41 | Underassessment of tax due inadmissible deduction from gross turnover |
| 543 | 356 | Excise and Taxation | 71 | 42 | Underassessment of tax due inadmissible deduction from gross turnover |

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| 544 | 357 | Excise and Taxation | 71 | 43 | Evasion of value added tax due to Suppression of purchases and sales |
| 545 | 358 | Excise and Taxation | 71 | 44 | Analysis of arrears of revenue |
| 546 | 359 | Excise and Taxation | 71 | 45 | Position of Audit s |
| 547 | 360 | Excise and Taxation | 71 | 46 | Results of audit |
| 548 | 361 | Excise and Taxation | 71 | 47 | Non-recovery/levy of penalty on illicit liquor owners |
| 549 | 362 | Excise and Taxation | 71 | 48 | Non-recovery/levy of penalty on illicit liquor owners |
| 550 | 363 | Excise and Taxation | 71 | 49 | Short/non-recovery of license fee and interest |
| 551 | 364 | Excise and Taxation | 71 | 50 | Short/non-recovery of license fee and interest |
| 552 | 365 | Excise and Taxation | 71 | 51 | Short/non-recovery of license fee and interest |
| 553 | 366 | Excise and Taxation | 71 | 52 | Analysis of arrears of revenue\ |
| 554 | 367 | Excise and Taxation | 71 | 53 | Position of Audit s |
| 555 | 368 | Excise and Taxation | 71 | 54 | Results of audit |
| 556 | 369 | Excise and Taxation | 71 | 55 | City bus operators |
| 557 | 370 | Excise And Taxation | 72 | 63 | Analysis of arrears of revenue |
| 558 | 371 | Excise And Taxation | 72 | 66 | Results of audit |
| 559 | 372 | Excise And Taxation | 72 | 67 | Lack of co-ordination between implementing Agencies to recover the demand on premature Closure of business |
| 560 | 373 | Excise And Taxation | 72 | 74 | Irregular grant of concession/ exemption on invalid Forms/forms issued to other dealers |
| 561 | 374 | Excise And Taxation | 72 | 75 | Short/non-accounting of goods imported through Use of declaration form |
| 562 | 375 | Excise And Taxation | 72 | 76 | Input tax credit allowed incorrectly |
| 563 | 376 | Excise And Taxation | 72 | 78 | Incorrect deductions of High sea sale and Transit Sale |
| 564 | 377 | Excise And Taxation | 72 | 79 | Transit sale |
| 565 | 378 | Excise And Taxation | 72 | 80 | Transit sale |
| 566 | 379 | Excise And Taxation | 72 | 81 | Evasion of value added tax due to Suppression Of purchases and sale |
| 567 | 380 | Excise And Taxation | 72 | 82 | Non-realisation of differential license fee on Re-auction |
| 568 | 381 | Excise and Taxation | 73 | 112 | Evasion of tax |
| 569 | 382 | Excise and Taxation | 73 | 113 | Non-Production of records to Audit for scrutiny |
| 570 | 383 | Excise and Taxation | 73 | 114 | Arrears in assessments |
| 571 | 384 | Excise and Taxation | 73 | 117 | Material supplied by contractee to contractor |
| 572 | 385 | Excise and Taxation | 73 | 118 | Other interesting cases |

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| 573 | 386 | Excise and Taxation | 73 | 121 | Evasion of tax due to suppression of sales |
| 574 | 387 | Excise and Taxation | 73 | 123 | Analysis of arrears of revenue |
| 575 | 388 | Excise and Taxation | 73 | 124 | Non-realisation of differential license fee on re-auction |
| 576 | 389 | Excise and Taxation | 73 | 125 | Non/short recovery of interest |
| 577 | 390 | Excise and Taxation | 73 | 126 | Non/short recovery of license fee and interest |
| 578 | 391 | Excise and Taxation | 74 | 70 | Arrears in assessments |
| 579 | 392 | Excise and Taxation | 74 | 71 | Evasion of tax detected by the Department |
| 580 | 393 | Excise and Taxation | 74 | 72 | ITC allowed on Petroleum Products |
| 581 | 394 | Excise and Taxation | 74 | 74 | Incorrect/less reversal of ITC |
| 582 | 395 | Excise and Taxation | 74 | 76 | Non levy of tax and penalty on bogus claim of ITC |
| 583 | 396 | Excise and Taxation | 74 | 77 | Excess benefit of ITC |
| 584 | 397 | Excise and Taxation | 74 | 79 | Non production of records |
| 585 | 398 | Excise and Taxation | 74 | 83 | Under assessment of tax due to application of incorrect rate of tax |
| 586 | 399 | Excise and Taxation | 74 | 85 | Evasion of tax by submitting fake declaration forms 'C' |
| 587 | 400 | Excise and Taxation | 74 | 89 | Non-realisation of differential amount of license fee on re- allotment of vends |
| 588 | 401 | Excise and Taxation | 74 | 90 | Non/short recovery of license fee and interest |
| 589 | 402 | Excise and Taxation | 74 | 91 | Non/short recovery of licence fee and interest |
| 590 | 403 | Excise and Taxation | 74 | 92 | Non levy / recovery of penalty for illegal possession and trade of liquor |
| 591 | 404 | Excise and Taxation | 74 | 93 | Non/short realization of passengers tax from taxi/maxi owners |
| 592 | 405 | Excise and Taxation | 75 | 75 | Cases finalized after a delay of six months (under HGST Act): |
| 593 | 406 | Excise and Taxation | 75 | 76 | Disposal of remand cases under Haryana Value Added Tax |
| 594 | 407 | Excise and Taxation | 75 | 77 | Disposal of remand cases under Haryana Value Added Tax Act |
| 595 | 408 | Excise and Taxation | 75 | 78 | Non compliance of directions of the Appellate Authority |
| 596 | 409 | Excise and Taxation | 75 | 79 | Non compliance of directions of the Appellate Authority |
| 597 | 410 | Excise and Taxation | 75 | 80 | Revision Cases |
| 598 | 411 | Excise and Taxation | 75 | 82 | Under assessment of tax due to application of incorrect rates of tax: Non/short levy of tax |
| 599 | 412 | Excise and Taxation | 75 | 83 | Non levy of penalty for bogus ITC claim/sale suppression |

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| 600 | 413 | Excise and Taxation | 75 | 84 | Suppression of Sale – Non levy of penalty for bogus ITC claim |
| 601 | 414 | Excise and Taxation | 75 | 85 | Suppression of Sale – Non levy of penalty for bogus ITC claim |
| 602 | 415 | Excise and Taxation | 75 | 87 | Evasion of tax by registered dealers |
| 603 | 416 | Excise and Taxation | 75 | 89 | Non/short levy of interest |
| 604 | 417 | Excise and Taxation | 75 | 90 | Result of Audit |
| 605 | 418 | Excise and Taxation | 75 | 91 | Non / short recovery of license fee from the licensees |
| 606 | 419 | Excise and Taxation | 75 | 92 | Non/short recovery of license fee from the licensees |
| 607 | 420 | Excise and Taxation | 75 | 93 | Surety bonds not collected before the allotment of vends |
| 608 | 421 | Excise and Taxation | 75 | 94 | Non-realization of differential license fee on re-auction |
| 609 | 422 | Excise and Taxation | 75 | 95 | Non / short recovery of interest |
| 610 | 423 | Excise and Taxation | 75 | 96 | Non levy/realization of penalty for short lifting of quarterly quota of liquor |
| 611 | 424 | Excise and Taxation | 75 | 97 | Non levy/recovery of penalty for illegal possession and trade of liquor |
| 612 | 425 | Excise and Taxation | 78 | 1 | Evasion of tax detected by the Department |
| 613 | 426 | Excise and Taxation | 78 | 2 | Non production of records to audit for scrutiny |
| 614 | 427 | Excise and Taxation | 78 | 3 | Absence of provision for finalization of assessment besides cancellation of Registration Certificate (RC) |
| 615 | 428 | Excise and Taxation | 78 | 4 | Non registration of works contractors |
| 616 | 429 | Excise and Taxation | 78 | 5 | Reduction in number of scrutiny cases |
| 617 | 430 | Excise and Taxation | 78 | 6 | Underassessment/irregular refund of tax due to application of incorrect rate of tax |
| 618 | 431 | Excise and Taxation | 78 | 7 | Underassessment due to allowing benefit against fake forms |
| 619 | 432 | Excise and Taxation | 78 | 8 | Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon |
| 620 | 433 | Excise and Taxation | 78 | 9 | Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon |
| 621 | 434 | Excise and Taxation | 78 | 10 | Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon |
| 622 | 435 | Excise and Taxation | 78 | 11 | Underassessment due to non levy of tax/interest/surcharge and allowing excess benefit of tax concession |
| 623 | 436 | Excise and Taxation | 78 | 12 | Underassessment / Excess refund due to non / incorrect reversal of ITC |
| 624 | 437 | Excise and Taxation | 78 | 13 | Underassessment / Excess refund due to non / incorrect reversal of ITC |

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| 625 | 438 | Excise and Taxation | 78 | 14 | Underassessment / Excess refund due to non / incorrect reversal of ITC |
| 626 | 439 | Excise and Taxation | 78 | 15 | Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2 |
| 627 | 440 | Excise and Taxation | 78 | 16 | Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2 |
| 628 | 441 | Excise and Taxation | 78 | 17 | Non-consideration of stock of Paddy/Rice purchased against form VAT-D2 |
| 629 | 442 | Excise and Taxation | 78 | 18 | Non levy of penalty under Section 10A of CST Act |
| 630 | 443 | Excise and Taxation | 78 | 19 | Excess refund due to allowing deduction against invalid documents |
| 631 | 444 | Excise and Taxation | 78 | 20 | Irregular refund to contractors/traders |
| 632 | 445 | Excise and Taxation | 78 | 21 | Irregular refund to contractors of DMRC |
| 633 | 446 | Excise and Taxation | 78 | 22 | Non maintenance of Demand and Collection register (DCR) of returns (VAT G-8) |
| 634 | 447 | Excise and Taxation | 78 | 23 | Late servicing of assessment orders and demand notices |
| 635 | 448 | Excise and Taxation | 78 | 24 | Non examination of assessment cases by DETCs/JETCs |
| 636 | 449 | Excise and Taxation | 78 | 25 | Loss of revenue due to delay in re-assessment of the cases |
| 637 | 450 | Excise and Taxation | 78 | 26 | Recovery of demand created during the year |
| 638 | 451 | Excise and Taxation | 78 | 27 | Incorrect benefit of ITC on goods not sold |
| 639 | 452 | Excise and Taxation | 78 | 29 | Non/short levy of tax due to incorrect classification |
| 640 | 453 | Excise and Taxation | 78 | 30 | Excess allowance of deposit of tax |
| 641 | 454 | Excise and Taxation | 78 | 31 | Non levy of tax on sale of chemicals |
| 642 | 455 | Excise and Taxation | 78 | 32 | Short levy of tax on sale of pipes |
| 643 | 456 | Excise and Taxation | 78 | 33 | Non levy of additional tax/penalty for misuse of Form VAT D-1 |
| 644 | 457 | Excise and Taxation | 78 | 34 | Evasion of tax due to suppression of Sales |
| 645 | 458 | Excise and Taxation | 78 | 35 | Results of audit |
| 646 | 459 | Excise and Taxation | 78 | 36 | Non/short levy of license Fee and interest |
| 647 | 460 | Excise and Taxation | 78 | 37 | Non/short levy of license Fee and interest |
| 648 | 461 | Excise and Taxation | 78 | 38 | Non levy/recovery of penalty for illegal possession and trade of liquor |
| 649 | 462 | Excise and Taxation | 82 | 73 | Non production of records to audit for scrutiny |
| 650 | 463 | Excise and Taxation | 82 | 74 | Non-disposal of attached property |
| 651 | 464 | Excise and Taxation | 82 | 75 | Deletion of demand against false forms |
| 652 | 465 | Excise and Taxation | 82 | 76 | Irregular deletion/concealment of arrears |
| 653 | 466 | Excise and Taxation | 82 | 77 | Failure to initiate follow up action |

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| 654 | 467 | Excise and Taxation | 82 | 78 | Non levy of interest |
| 655 | 468 | Excise and Taxation | 82 | 79 | Under assessment of tax due to calculation mistake |
| 656 | 469 | Excise and Taxation | 82 | 80 | Short/Non levy of tax due to incorrect classification |
| 657 | 470 | Excise and Taxation | 82 | 81 | Short/Non levy of tax due to incorrect classification |
| 658 | 471 | Excise and Taxation | 82 | 82 | Short/Non levy of tax due to incorrect classification |
| 659 | 472 | Excise and Taxation | 82 | 83 | Non levy of interest |
| 660 | 473 | Excise and Taxation | 82 | 84 | Incorrect benefit of input tax credit on goods not sold |
| 661 | 474 | Excise and Taxation | 82 | 85 | Results of audit |
| 662 | 475 | Excise and Taxation | 82 | 86 | Non/short deposit of security and additional security |
| 663 | 476 | Excise and Taxation | 82 | 87 | Non/short recovery of license fee and interest |
| 664 | 477 | Excise and Taxation | 82 | 88 | Non/short recovery of license fee and interest |
| 665 | 478 | Excise and Taxation | 82 | 89 | Non-realisation of differential license fee on re-auction. |
| 666 | 479 | Excise and Taxation | 82 | 90 | Non-realisation of differential license fee on re-auction |
| 667 | 480 | Excise and Taxation | 82 | 91 | Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota |
| 668 | 481 | Excise and Taxation | 82 | 92 | Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota |
| 669 | 482 | Excise and Taxation | 82 | 93 | Non-recovery/levy of penalty for illegal possession and trade of liquor |
| 670 | 483 | Excise and Taxation | 82 | 94 | Non-recovery/levy of penalty for illegal possession and trade of liquor |
| 671 | 484 | Excise and Taxation | 82 | 95 | Internal control mechanism |
| 672 | 485 | Excise and Taxation | 82 | 96 | Inadequate coverage of internal audit |
| 673 | 486 | Excise and Taxation | 82 | 97 | Result of Audit |
| 674 | 487 | Excise and Taxation | 84 | 1 | Non production of records to audit for scrutiny. |
| 675 | 488 | Excise and Taxation | 84 | 2 | Under-assessment due to wrong exemption/concession against false form and allowing benefit of tax on sale to non existing dealers. |
| 676 | 489 | Excise and Taxation | 84 | 3 | Non adherence to provisions of exemption and concessions. |
| 677 | 490 | Excise and Taxation | 84 | 4 | Non-disposal of attached property |
| 678 | 491 | Excise and Taxation | 84 | 5 | Deletion of demand against false forms |

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| 679 | 492 | Excise and Taxation | 84 | 6 | Irregular deletion/concealment of arrears |
| 680 | 493 | Excise and Taxation | 84 | 7 | Failure to initiate follow up action |
| 681 | 494 | Excise and Taxation | 84 | 8 | Non levy of interest |
| 682 | 495 | Excise and Taxation | 84 | 9 | Under assessment of tax due to calculation mistake |
| 683 | 496 | Excise and Taxation | 84 | 10 | Short/Non levy of tax due to incorrect classification |
| 684 | 497 | Excise and Taxation | 84 | 11 | Short/Non levy of tax due to incorrect classification |
| 685 | 498 | Excise and Taxation | 84 | 12 | Short/Non levy of tax due to incorrect classification |
| 686 | 499 | Excise and Taxation | 84 | 13 | Non levy of interest |
| 687 | 500 | Excise and Taxation | 84 | 14 | Incorrect benefit of input tax credit on goods not sold |
| 688 | 501 | Excise and Taxation | 84 | 15 | Results of audit |
| 689 | 502 | Excise and Taxation | 84 | 16 | Non/short deposit of security and additional security |
| 690 | 503 | Excise and Taxation | 84 | 17 | Non/short recovery of license fee and interest |
| 691 | 504 | Excise and Taxation | 84 | 18 | Non/short recovery of license fee and interest |
| 692 | 505 | Excise and Taxation | 84 | 19 | Non-realisation of differential license fee on re-auction. |
| 693 | 506 | Excise and Taxation | 84 | 20 | Non-realisation of differential license fee on re-auction |
| 694 | 507 | Excise and Taxation | 84 | 21 | Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota |
| 695 | 508 | Excise and Taxation | 84 | 22 | Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota |
| 696 | 509 | Excise and Taxation | 84 | 23 | Non-recovery/levy of penalty for illegal possession and trade of liquor |
| 697 | 510 | Excise and Taxation | 85 | 1 | Analysis of arrears of revenue: |
| 698 | 511 | Excise and Taxation | 85 | 2 | Response of the Government/Departments towards audit Department wise details of Inspection Reports: |
| 699 | 512 | Excise and Taxation | 85 | 3 | Non production of Records of audit for scrutiny: |
| 700 | 513 | Excise and Taxation | 85 | 4 | Filing of returns: |
| 701 | 514 | Excise and Taxation | 85 | 5 | Evasion of tax by unregistered contractors/registration of contractors: |
| 702 | 515 | Excise and Taxation | 85 | 6 | Non levy of Interest: |
| 703 | 516 | Excise and Taxation | 85 | 7 | Non levy of Tax/Penalty for misuse of form VAT D-1: |
| 704 | 517 | Excise and Taxation | 85 | 8 | Short levy of tax and interest due to application of incorrect rate of tax: |

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| 705 | 518 | Excise and Taxation | 85 | 9 | Exemption of tax on Sub-Contract without supporting documents: |
| 706 | 519 | Excise and Taxation | 85 | 10 | Allowing benefit of Works Contract Tax (WCT) without verification: |
| 707 | 520 | Excise and Taxation | 85 | 11 | Under-assessment of tax due to calculation mistake: |
| 708 | 521 | Excise and Taxation | 85 | 12 | Under-assessment of tax due to allowing excess benefit of ITC: |
| 709 | 522 | Excise and Taxation | 85 | 13 | Under-assessment of tax due to short assessment of taxable turnover |
| 710 | 523 | Excise and Taxation | 85 | 14 | Excess deduction of Labour and Services without recorded reasons |
| 711 | 524 | Excise and Taxation | 85 | 15 | Non levy of tax on material supplied by contractee to contractor |
| 712 | 525 | Excise and Taxation | 85 | 16 | Short assessment of tax under amnesty scheme: |
| 713 | 526 | Excise and Taxation | 85 | 17 | Under-assessment of tax due to allowing concessional tax on invalid forms 'C' |
| 714 | 527 | Excise and Taxation | 85 | 18 | Under-assessment of tax due to assessment on less turnover: |
| 715 | 528 | Excise and Taxation | 85 | 19 | Under-assessment of tax due to allowing benefit against invalid |
| 716 | 529 | Excise and Taxation | 85 | 20 | forms 'F' |
| 717 | 530 | Excise and Taxation | 85 | 21 | Under-assessment of tax due to allowing excess benefit of ITC on stock transfer or losses Short/non reversal of ITC by Assessing Authority resulted in excess benefit of ITC of Rs.9.04 crore. |
| 718 | 531 | Excise and Taxation | 85 | 22 | Incorrect benefit of Input Tax Credit on goods not sold: |
| 719 | 532 | Excise and Taxation | 85 | 23 | Non levy of tax: |
| 720 | 533 | Excise and Taxation | 85 | 24 | Under-assessment of tax due to calculation mistake: |
| 721 | 534 | Excise and Taxation | 85 | 25 | Non levy of interest |
| 722 | 535 | Excise and Taxation | 85 | 26 | Inadmissible Input Tax Credit: |
| 723 | 536 | Excise and Taxation | 85 | 27 | Under-assessment of tax due to application of incorrect rate of tax: |
| 724 | 537 | Excise and Taxation | 85 | 28 | Incorrect benefit of tax deposit into Government Accounts without verification: |
| 725 | 538 | Excise and Taxation | 85 | 29 | Results of audit: |
| 726 | 539 | Excise and Taxation | 85 | 30 | Non/short recovery of interest: |
| 727 | 540 | Excise and Taxation | 85 | 31 | Non levy/realisation of penalty for short lifting of quarterly quota of liquor: |
| 728 | 541 | Excise and Taxation | 85 | 32 | Non-realisation of differential licence fee: |
| Finance | | | | | |
| 729 | 1 | Haryana State Lotteries | 36 | 25 | Suspended misappropriation of Government money |

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| 730 | 2 | Haryana State Lotteries | 46 | 36 | Appointment of main stockists |
| 731 | 3 | Haryana State Lotteries | 46 | 40 | Other points of interest |
| 732 | 4 | Finance (Lotteries) | 50 | 3 | Printing of lottery tickets |
| 733 | 5 | Finance (Lotteries) | 50 | 146 | Results of Audit |
| 734 | 6 | Haryana State Lotteries | 52 | 87 | Short Deposit of State proceeds of lottery tickets |
| 735 | 7 | Finance | 56 | 14 | Overpayment of pensionary benefits |
| 736 | 8 | Finance | 58 | 39 | Non charging of interest and penal interest |
| 737 | 9 | Finance | 58 | 40 | Loans to Municipal Councils/ Municipal Committees |
| 738 | 10 | Finance | 58 | 72 | Overpayment of pensionary benefits |
| 739 | 11 | Finance and Justice | 62 | 68 | Recovery regarding appointment of daily wage workers |
| 740 | 12 | Finance | 63 | 38 | Results of Audit |
| 741 | 13 | Finance | 63 | 39 | Incorrect classification / non-collection of guarantee fee |
| 742 | 14 | Finance | 63 | 40 | Government guarantees |
| 743 | 15 | Finance | 63 | 41 | Conclusion/Recommendations |
| 744 | 16 | Finance | 63 | 76 | Mismatch of expenditure data in OTIS database |
| 745 | 17 | Finance | 65 | 20 | Overpayment of pensionary benefits |
| 746 | 18 | Finance | 67 | 37 | Overpayment of pensionary benefits |
| 747 | 19 | Finance | 68 | 90 | Non recovery of loans and interest |
| 748 | 20 | Finance | 68 | 92 | Non recovery of loans granted in lieu of deferment of sales tax and interest |
| 749 | 21 | Finance | 68 | 93 | Non reconciliation of outstanding loans and interest |
| 750 | 22 | Finance | 71 | 75 | Non-raising of demand of guarantee fee |
| 751 | 23 | Finance | 74 | 48 | Non-claiming of interest on unutilized funds |
| 752 | 24 | Finance | 80 | 52 | Misappropriations, losses, defalcations, etc. |
| 753 | 25 | Finance | 81 | 56 | Misappropriations, losses, defalcations, etc. |
| Food and Drug Administration | | | | | |
| 754 | 1 | Food and Drug Administration | 79 | 28 | Non-conducting of survey and non-registration of Food Business Operators |
| 755 | 2 | Food and Drug Administration | 79 | 29 | Inadequate infrastructure facilities in the food laboratories |
| 756 | 3 | Food and Drug Administration | 79 | 30 | Non-availability of infrastructure and equipment with FSOs/DOs for safe storage of food samples |
| 757 | 4 | Food and Drug Administration | 79 | 31 | Inspection of registered establishment |

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| 758 | 5 | Food and Drug Administration | 79 | 32 | Non-achievement of targets for collection of samples |
| 759 | 6 | Food and Drug Administration | 79 | 33 | Non-adjudication against offenders of sub- standard/misbranded samples |
| 760 | 7 | Food and Drug Administration | 79 | 34 | Delay in adjudication of cases |
| 761 | 8 | Food and Drug Administration | 79 | 35 | Availability of manpower |
| 762 | 9 | Food and Drug Administration | 79 | 36 | Information, Education and Communication activities |
| 763 | 10 | Food and Drug Administration | 79 | 37 | Conclusion |
| Food, Civil supplies & Consumer Affairs | | | | | |
| 764 | 1 | Food, Civil supplies & Consumer Affairs | 23 | 35 | Haryana State Federation of Consumer Co-operative Wholesale Stores Limited, Chandigarh |
| 765 | 2 | Food, Civil supplies & Consumer Affairs | 34 | 47 | Under storage of wheat |
| 766 | 3 | Food, Civil supplies & Consumer Affairs | 36 | 7 | Loss due to storage of wheat. |
| 767 | 4 | Food, Civil supplies & Consumer Affairs | 40 | 47 | Damage caused to wheat in Storage |
| 768 | 5 | Food, Civil supplies & Consumer Affairs | 42 | 42 | Loss due to negligence |
| 769 | 6 | Food, Civil supplies & Consumer Affairs | 60 | 90 | Loss due to delay in supply of wheat to Food Corporation of India |
| 770 | 7 | Food, Civil supplies & Consumer Affairs | 63 | 68 | (i) Food Security, Subsidy and Management of Foodgrain (ii) Financial arrangements |
| 771 | 8 | Food, Civil supplies & Consumer Affairs | 63 | 69 | Loss of interest due to delay in deposit of cheques |
| 772 | 9 | Food, Civil supplies & Consumer Affairs | 63 | 70 | Loss due to non adherence of the instructions of FCI |
| 773 | 10 | Food, Civil supplies & Consumer Affairs | 63 | 71 | Millers had not supplied the rice after milling of paddy |
| 774 | 11 | Food, Civil supplies & Consumer Affairs | 63 | 72 | Loss due to damage of wheat |
| 775 | 12 | Food, Civil supplies & Consumer Affairs | 63 | 73 | Suspected misappropriation/pilferage of wheat due to short accounting of moisture gain |
| 776 | 13 | Food, Civil supplies & Consumer Affairs | 65 | 14 | State/District Consumer Protection Councils not functional |
| 777 | 14 | Food, Civil supplies & Consumer Affairs | 65 | 16 | Excess consumption of gunny bags |
| 778 | 15 | Food, Civil supplies & Consumer Affairs | 68 | 30 | Loss due to lack of supervision and improper storage of wheat stock |
| 779 | 16 | Food, Civil supplies & Consumer Affairs | 72 | 47 | Loss of interest due to delay in claiming refund of Bonus paid to farmers |

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| 780 | 17 | Food, Civil supplies & Consumer Affairs | 75 | 58 | Loss due to distribution of food grains to ineligible ration card holders |
| 781 | 18 | Food, Civil supplies & Consumer Affairs | 77 | 39 | Avoidable payment of interest due to delay in realization of bills from Food Corporation of India |
| 782 | 19 | Food, Civil supplies & Consumer Affairs | 77 | 40 | Compliance of terms and conditions of milling agreements for Custom Milled Rice |
| 783 | 20 | Food, Civil supplies & Consumer Affairs | 77 | 41 | Non-delivery of rice by millers |
| 784 | 21 | Food, Civil supplies & Consumer Affairs | 77 | 42 | Non-recovery from the millers |
| 785 | 22 | Food, Civil supplies & Consumer Affairs | 77 | 43 | Non-recovery of amount of value cut and moisture cut from millers |
| 786 | 23 | Food, Civil supplies & Consumer Affairs | 77 | 44 | Non-adherence of guidelines |
| 787 | 24 | Food, Civil supplies & Consumer Affairs | 80 | 13 | Non-realisation of claims from FCI and extra burden of interest |
| 788 | 25 | Food, Civil supplies & Consumer Affairs | 80 | 14 | Delay in furnishing utilization certificates |
| 789 | 26 | Food, Civil supplies & Consumer Affairs | 81 | 14 | Extra burden of interest |
| 790 | 27 | Food, Civil supplies & Consumer Affairs | 81 | 15 | Loss due to suspected misappropriation of paddy |
| 791 | 28 | Food, Civil supplies & Consumer Affairs | 81 | 16 | Delay in furnishing utilization certificates |
| 792 | 29 | Food, Civil supplies & Consumer Affairs | 82 | 28 | Misappropriation of paddy due to violation of laid down norms by the department |
| 793 | 30 | Food, Civil supplies & Consumer Affairs | 82 | 29 | Extra burden of interest due to delay in claiming drriage charges. |
| 794 | 31 | Food, Civil supplies & Consumer Affairs | 82 | 30 | Delay in furnishing utilisation certificate (S.F.) |
| 795 | 32 | Food, Civil supplies & Consumer Affairs | 83 | 1 | Loss to the State Exchequer due to delayed claim of lower interest charges |
| 796 | 33 | Food, Civil supplies & Consumer Affairs | 83 | 2 | Irregular expenditure on watch and ward |
| 797 | 34 | Food, Civil supplies & Consumer Affairs | 83 | 3 | Delay in submission of Utilisation Certificates |
| Forest & Wildlife | | | | | |
| 798 | 1 | Forest | 56 | 5 | Rehabilitation of common lands in Aravali Hills |
| 799 | 2 | Forest | 58 | 3 | Rehabilitation of common lands in Aravalli Hills |
| 800 | 3 | Forest | 58 | 41 | Short Recovery of royalty on forest produce |
| 801 | 4 | Forest | 58 | 130 | Loss due to delay in harvesting of poplar trees |

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| 802 | 5 | Forest | 58 | 132 | Absence of physical verification of timer |
| 803 | 6 | Forest | 63 | 79 | Nugatory expenditure |
| 804 | 7 | Forest | 80 | 15 | Unfruitful expenditure on water harvesting structure |
| 805 | 8 | Forest | 82 | 31 | Encroachment of forest land |
| 806 | 9 | Forest | 82 | 33 | Poor/inadequate control Failur |
| 807 | 10 | Forest | 82 | 34 | Delay in furnishing utilisation certificates (SF) |
| 808 | 11 | Forest | 83 | 20 | Delay in submission of Utilisation Certificates |
| General | | | | | |
| 809 | 1 | General | 52 | 65 | Write-off of losses etc |
| 810 | 2 | General | 58 | 44 | Results of Audit |
| 811 | 3 | General | 58 | 97 | Write-off of losses, etc |
| 812 | 4 | General | 61 | 28 | Misappropriations, defalcations, etc. |
| 813 | 5 | General | 61 | 31 | Lack of accountability |
| 814 | 6 | General | 63 | 84 | Financial assistance to local bodies and other institutions |
| 815 | 7 | General | 63 | 85 | Misappropriations, defalcations, etc. |
| 816 | 8 | General | 63 | 86 | Write-off of losses, etc. |
| 817 | 9 | General | 64 | 9 | Financial assistance to local bodies and others institutions |
| 818 | 10 | General | 64 | 10 | Misappropriations, defalcations etc. |
| 819 | 11 | General | 64 | 11 | Write-off losses etc. |
| 820 | 12 | General | 65 | 23 | Financial assistance to local bodies and other institutions |
| 821 | 13 | General | 65 | 24 | Misappropriations, defalcations, etc. |
| 822 | 14 | General | 65 | 25 | Write-off of losses, etc. |
| Health & Family Welfare | | | | | |
| 823 | 1 | Medical and Health | 38 | 18 | Stores and Stock |
| 824 | 2 | Medical and Health | 56 | 6 | Working of Medical and Health Department including Manpower Management |
| 825 | 3 | Medical and Health | 56 | 7 | Hospitals and dispensaries |
| 826 | 4 | Medical and Health | 56 | 9 | Hospital Waste Management |
| 827 | 5 | Medical and Health | 58 | 68 | Working of Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences, Rohtak |
| 828 | 6 | Medical and Health | 58 | 69 | Implementation of Prevention of Food Adulteration Act |
| 829 | 7 | Medical and Health | 60 | 3 | Prevention and Control of Diseases. |

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| 830 | 8 | Medical and Health | 62 | 56 | Manpower |
| 831 | 9 | Medical and Health | 62 | 57 | Manufacturing and selling units |
| 832 | 10 | Medical and Health | 62 | 59 | Statistics of prosecutions vis-à-vis cases filed |
| 833 | 11 | Family welfare | 65 | 22 | Lack of response to Audit findings and observations resulting in erosion of accountability |
| 834 | 12 | Health | 68 | 44 | Avoidable payment due to non-insurance of vehicles |
| 835 | 13 | Health | 68 | 45 | Unauthorized retention of the departmental receipts outside the Consolidated Fund of the State |
| 836 | 14 | Health | 68 | 47 | Follow up on Audit s |
| 837 | 15 | Health | 70 | 3 | Financial Management |
| 838 | 16 | Health | 70 | 4 | Shortage of staff at CHC and PHC level |
| 839 | 17 | Health | 70 | 6 | Unfruitful expenditure on purchase of food testing equipment |
| 840 | 18 | Health | 72 | 4 | Outstanding loans and advances |
| 841 | 19 | Health and Family Welfare | 73 | 70 | Embezzlement due to inadequate internal control |
| 842 | 20 | Health | 74 | 15 | Construction of CHCs, PHCs and SCs |
| 843 | 21 | Health | 74 | 16 | Improper-functioning of PHCs/Sub-Centres |
| 844 | 22 | Health | 74 | 17 | Lack of basic amenities in Sub-Centres |
| 845 | 23 | Health | 74 | 19 | Dispensing adulterated/spurious medicines to the patients |
| 846 | 24 | Health | 74 | 20 | Unfruitful expenditure on non-functional Drug Testing Laboratory and State Ayurvedic Pharmacy |
| 847 | 25 | Health | 74 | 21 | Embezzlement due to inadequate financial control |
| 848 | 26 | Health | 75 | 59 | Non-recovery of bond money |
| 849 | 27 | Health | 77 | 45 | Utilization of funds by Red cross Society |
| 850 | 28 | Health | 77 | 46 | Training to the handicapped persons |
| 851 | 29 | Health | 81 | 17 | Award of rate contract to ineligible firms |
| 852 | 30 | Health | 81 | 18 | Purchase of medicines from blacklisted firms |
| 853 | 31 | AYUSH(Health) | 82 | 25 | Loss of revenue |
| Higher Education | | | | | |
| 854 | 1 | Higher Education | 52 | 6 | Extra expenditure on purchase of paper |
| 855 | 2 | Higher Education | 72 | 12 | Performance evaluation |
| 856 | 3 | Higher Education | 72 | 13 | Misappropriations, losses, defalcations, etc. |
| 857 | 4 | Higher Education | 77 | 22 | Implementation of reservation / fee concession policy |

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| 858 | 5 | Higher Education | 77 | 23 | Infrastructure |
| 859 | 6 | Higher Education | 77 | 24 | Internal control mechanism |
| 860 | 7 | Higher Education | 80 | 2 | Non-adjustment of temporary advances |
| 861 | 8 | Higher Education | 80 | 3 | Avoidable payment of Service Tax |
| 862 | 9 | Higher Education | 80 | 4 | Computerisation of University Activities |
| Home | | | | | |
| 863 | 1 | Home(Jail) | 50 | 9 | Injudicious purchase |
| 864 | 2 | Home | 56 | 18 | Stores and Stock |
| 865 | 3 | Home | 63 | 49 | Arrears of revenue |
| 866 | 4 | Home | 63 | 50 | Results of Audit |
| 867 | 5 | Home | 63 | 77 | Waste full expenditure on creation of Haryana State Industrial Security Force |
| 868 | 6 | Home | 67 | 38 | Inadmissible payment of conveyance allowance to the newly recruited constables during basic training period |
| 869 | 7 | Home | 68 | 37 | Extra expenditure on account of delayed payment of land, compensation and interest thereon |
| 870 | 8 | Home | 68 | 94 | Arrears of revenue |
| 871 | 9 | Home | 68 | 95 | Results of Audit |
| 872 | 10 | Home | 68 | 161 | Analysis of arrears of revenue |
| 873 | 11 | Home | 70 | 11 | Delay/non-completion of building works |
| 874 | 12 | Home | 70 | 72 | Non-realization of police cost from Railways |
| 875 | 13 | Home | 70 | 73 | Non-existence of system to monitor the raising of claims for incentive money for passport verification s |
| 876 | 14 | Home | 70 | 75 | Non-short raising of bills |
| 877 | 15 | Home | 70 | 76 | Non-short raising of bills |
| 878 | 16 | Home | 70 | 77 | Non-disposal of arms and ammunition |
| 879 | 17 | Home | 73 | 65 | Non-forfeiture of surely bonds |
| 880 | 18 | Home and Administration of Justice | 75 | 61 | Management of properties of Haryana Wakf Board |
| 881 | 19 | Home | 77 | 49 | Non-implementation of Outdoor Surveillance System |
| 882 | 20 | Home(Jail) | 80 | 8 | Outstanding recoveries on account of job work/sales by jail factories |
| 883 | 21 | Home(Jail) | 80 | 12 | Non-constitution of Board of Visitors for inspection of Jails |
| 884 | 22 | Home | 82 | 35 | Unauthorised use of golf course on Government land |

| Housing | | | | | |
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| 885 | 1 | Housing (Housing Board) | 81 | 20 | Avoidable expenditure on abandoned housing project |
| 886 | 2 | Housing (Housing Board) | 82 | 36 | Avoidable payment of income tax and non-realisation of interest |
| Skill Development & Industrial Training | | | | | |
| 887 | 1 | Industrial Training | 62 | 80 | Delay in issue of Inspection s and settlement of old objections |
| 888 | 2 | Industrial Training and Vocational Education | 77 | 50 | Blockade of funds due to injudicious selection of site |
| 889 | 3 | Industrial Training | 79 | 39 | Purchases without tendering process |
| 890 | 4 | Industrial Training | 79 | 40 | Non-utilization of surplus machinery and tools |
| 891 | 5 | Industrial Training | 80 | 53 | Misappropriations, losses, defalcations, etc. |
| 892 | 6 | Industrial Training | 82 | 66 | Delay in furnishing utilisation certificates (S.F.) |
| 893 | 7 | Skill development Industrial training | 83 | 27 | Delay in submission of Utilisation Certificates |
| Industries and Commerce | | | | | |
| 894 | 1 | Industries and Commerce | 16 | 2(d) | Supply of setting up industries unit in selected backward areas |
| 895 | 2 | Industries and Commerce | 22 | 10 (ii) | Industrial Estate |
| 896 | 3 | Industries and Commerce | 32 | 4 | Development of small industries |
| 897 | 4 | Industries and Commerce | 36 | 13 | Non-utilization of loan |
| 898 | 5 | Industries and Commerce (Supplies and Disposal) | 40 | 49 | Extra expenditure due to retendering |
| 899 | 6 | Industries and Commerce | 50 | 5 | Capital investment subsidy |
| 900 | 7 | Industries and Commerce | 64 | 66 | Results of Audit |
| 901 | 8 | Industries and Commerce | 72 | 117 | Non/short recovery of interest free loan |
| 902 | 9 | Industries and Commerce | 73 | 87 | Delay in furnishing utilization certificates (STATE FINANCES) |
| 903 | 10 | Industries and Commerce | 79 | 43 | Non-recovery of grants-in-aids - Irregularities in conducting entrepreneurship development programmes |
| 904 | 11 | Industries and Commerce (Supplies and Disposal) | 81 | 21 | Information Technology Audit of e-Procurement system |
| 905 | 12 | Industries and Commerce (Supplies and Disposal) | 81 | 22 | Delay in furnishing utilization certificates |
| Information, Public Relations and Cultural Affairs | | | | | |
| 906 | 1 | Information, Public Relations and Cultural Affairs | 75 | 63 | Irregularities in the functioning of the Information, Public Relations and Cultural Affairs Department |
| 907 | 2 | Information, Public Relations and Cultural Affairs | 80 | 17 | Effectiveness of advertisement on TV channels |

| Irrigation and Water Resources | | | | | |
|--------------------------------|----|--------------------------------|----|----|--|
| 908 | 1 | Irrigation and Water Resources | 46 | 34 | Procurement of sub-standard cement |
| 909 | 2 | Irrigation and Water Resources | 54 | 90 | Short recovery of lease rent |
| 910 | 3 | Irrigation and Water Resources | 60 | 39 | Land under unauthorized possessions |
| 911 | 4 | Irrigation and Water Resources | 60 | 41 | Recoverable amount |
| 912 | 5 | Irrigation and Water Resources | 60 | 42 | Store management |
| 913 | 6 | Irrigation and Water Resources | 60 | 46 | Recoverable amount from HUDA. |
| 914 | 7 | Irrigation and Water Resources | 60 | 51 | Monitoring |
| 915 | 8 | Irrigation and Water Resources | 68 | 98 | Results of Audit |
| 916 | 9 | Irrigation and Water Resources | 71 | 81 | Results of Audit |
| 917 | 10 | Irrigation and Water Resources | 72 | 36 | Excess payment due to adoption of incorrect Wholesale price index of steel |
| 918 | 11 | Irrigation and Water Resources | 73 | 6 | Planning |
| 919 | 12 | Irrigation and Water Resources | 73 | 10 | Damage of head regulator costing Rs.1.35 crore |
| 920 | 13 | Irrigation and Water Resources | 73 | 13 | Non-recovery of balance amount from LAO |
| 921 | 14 | Irrigation and Water Resources | 73 | 15 | Non-recovery/adjustment of amount lying in MPWA against staff and others |
| 922 | 15 | Irrigation and Water Resources | 73 | 20 | Utilisation of Acquired/Allotted Land and Management of Government Land |
| 923 | 16 | Irrigation and Water Resources | 73 | 22 | Extra voidable expenditure due to non-use of excavated earth in dam embankments |
| 924 | 17 | Irrigation and Water Resources | 75 | 65 | Irregularities and deficiencies in construction of Dam across river Kaushalya near Panchkula |
| 925 | 18 | Irrigation and Water Resources | 75 | 66 | Miscellaneous Public Works Advances |
| 926 | 19 | Irrigation and Water Resources | 77 | 53 | Avoidable expenditure on acquisition of land |
| 927 | 22 | Irrigation and Water Resources | 82 | 63 | Misappropriations, losses, defalcations, etc. (S.F.) |
| 928 | 23 | Irrigation and Water Resources | 83 | 18 | Delay in submission of Utilisation Certificates |
| 929 | 24 | Irrigation and Water Resources | 83 | 19 | Misappropriations, losses, thefts, etc |
| Labour | | | | | |
| 930 | 1 | Labour and Employment | 72 | 48 | Non-achievement of objectives due to non-Utilization of cess funds |
| 931 | 2 | Labour | 73 | 3 | Short realization of cess |

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| 932 | 3 | Labour | 73 | 4 | Short collection of cess |
| 933 | 4 | Labour | 73 | 5 | Delayed/non-deposit of cess |
| 934 | 5 | Labour | 79 | 45 | Delay in construction of Workers' Facilitation Centres |
| 935 | 6 | Labour | 80 | 18 | Non-utilization of funds on Welfare Schemes for Construction Workers and avoidable payment of Income Tax |
| 936 | 7 | Labour (ESI) | 81 | 53 | Delay in furnishing utilization certificates: |
| 937 | 8 | Labour | 82 | 64 | Misappropriations, losses, defalcations, etc. (S.F.) |
| 938 | 9 | Labour | 83 | 8 | Recoverable amount from employers against declined cheques |
| 939 | 10 | Labour | 83 | 9 | Misappropriations, losses, thefts, etc |
| Medical Education and Research | | | | | |
| 940 | 1 | Medical Education and Research | 77 | 27 | Irregularities noticed in respect of bank guarantees |
| 941 | 2 | Medical Education and Research | 79 | 10 | Deficiencies in maintenance of records and suspected embezzlement |
| 942 | 3 | Medical Education and Research | 79 | 11 | Non-adjustment of advances |
| 943 | 4 | Medical Education and Research | 79 | 14 | Implementation of Schemes - Pradhan Mantri Swasthya Suraksha Yojana |
| 944 | 5 | Medical Education and Research | 79 | 16 | Avoidable payment of Service Tax |
| 945 | 6 | Medical Education and Research | 79 | 17 | Improper evaluation of bids |
| Mines and Geology | | | | | |
| 946 | 1 | Mines and Geology | 29 | 71 | Results of Audit |
| 947 | 2 | Mines and Geology | 32 | 47 | Uncollected revenue |
| 948 | 3 | Mines and Geology | 32 | 48 | Results of Audit |
| 949 | 4 | Mines and Geology | 34 | 55 | Uncollected revenue |
| 950 | 5 | Mines and Geology | 38 | 50 | Results of Audit |
| 951 | 6 | Mines and Geology | 38 | 51 | Receipts from Mines and Minerals |
| 952 | 7 | Mines and Geology | 40 | 93 | Outstanding Inspection s. |
| 953 | 8 | Mines and Geology | 40 | 94 | Results of Audit |
| 954 | 9 | Mines and Geology | 44 | 48 | Uncollected Revenue |
| 955 | 10 | Mines and Geology | 44 | 50 | Results of Audit |
| 956 | 11 | Mines and Geology | 44 | 53 | Short Calculation of interest |
| 957 | 12 | Mines and Geology | 44 | 54 | Uncollected Revenue |
| 958 | 13 | Mines and Geology | 44 | 56 | Results of Audit |
| 959 | 14 | Mines and Geology | 44 | 57 | Non-realisation of contract money and interest |

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| 960 | 15 | Mines and Geology | 44 | 58 | Non-recovery of dead rent and interest thereon |
| 961 | 16 | Mines and Geology | 44 | 59 | Interest not charged on delayed payments |
| 962 | 17 | Mines and Geology | 44 | 60 | Uncollected revenue. |
| 963 | 18 | Mines and Geology | 44 | 61 | Results of Audit |
| 964 | 19 | Mines and Geology | 44 | 62 | Non-recovery of contract money and interest |
| 965 | 20 | Mines and Geology | 44 | 63 | Non-recovery/Short-recovery of royalty |
| 966 | 21 | Mines and Geology | 44 | 64 | Interest not charged |
| 967 | 22 | Mines and Geology | 48 | 14 | Arrears in revenue |
| 968 | 23 | Mines and Geology | 48 | 15 | Outstanding inspections and audit observations |
| 969 | 24 | Mines and Geology | 50 | 112 | Results of Audit |
| 970 | 25 | Mines and Geology | 50 | 139 | Arrears in revenue |
| 971 | 26 | Mines and Geology | 54 | 97 | Arrears in revenue |
| 972 | 27 | Mines and Geology | 54 | 98 | Results of Audit |
| 973 | 28 | Mines and Geology | 54 | 99 | Short recovery of contract money and interest |
| 974 | 29 | Mines and Geology | 58 | 19 | Arrears in revenue |
| 975 | 30 | Mines and Geology | 58 | 20 | Results of Audit |
| 976 | 31 | Mines and Geology | 58 | 21 | Receipts from Mines and Minerals |
| 977 | 32 | Mines and Geology | 58 | 22 | Non/Short recovery of dead rent, royalty and interest |
| 978 | 33 | Mines and Geology | 58 | 23 | Non/Short recovery of royalty from Brick Kiln Owners |
| 979 | 34 | Mines and Geology | 58 | 24 | Non-recovery of lease fee on short term permits |
| 980 | 35 | Mines and Geology | 58 | 25 | Non recovery of interest on belated payments |
| 981 | 36 | Mines and Geology | 63 | 47 | Arrears of revenue |
| 982 | 37 | Mines and Geology | 63 | 48 | Results of Audit |
| 983 | 38 | Mines and Geology | 65 | 65 | Arrears of revenue |
| 984 | 39 | Mines and Geology | 65 | 66 | Arrears of revenue |
| 985 | 40 | Mines and Geology | 65 | 67 | Non/short recovery of royalty and interest |
| 986 | 41 | Mines and Geology | 67 | 75 | Non recovery of royalty and interest |
| 987 | 42 | Mines and Geology | 68 | 79 | Results of Audit |
| 988 | 43 | Mines and Geology | 70 | 81 | Result of audit |
| 989 | 44 | Mines and Geology | 70 | 82 | Non-recovery of royalty and interest |
| 990 | 45 | Mines and Geology | 71 | 82 | Results of audit |
| 991 | 46 | Mines and Geology | 71 | 83 | Non-recovery of royalty and interest |

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| 992 | 47 | Mines and Geology | 72 | 121 | Non-recovery of royalty and interest |
| 993 | 48 | Mines and Geology | 73 | 144 | Results of Audit |
| 994 | 49 | Mines and Geology | 73 | 145 | Non/short realisation of bid money |
| 995 | 50 | Mines and Geology | 74 | 117 | Non/short realisation of bid money |
| 996 | 51 | Mines and Geology | 78 | 49 | Non/short recovery of royalty and interest |
| 997 | 52 | Mines and Geology | 82 | 110 | Result of Audit |
| 998 | 53 | Mines and Geology | 82 | 111 | Non/short recovery of royalty and interest |
| 999 | 54 | Mines and Geology | 84 | 37 | Result of Audit |
| 1000 | 55 | Mines and Geology | 84 | 38 | Non recovery of contract money and interest. |
| 1001 | 56 | Mines and Geology | 84 | 39 | Non/short recovery of royalty and interest. |
| 1002 | 57 | Mines and Geology | 85 | 45 | Termination of Contract: |
| 1003 | 58 | Mines and Geology | 85 | 46 | Delayed/non-execution of agreements: |
| 1004 | 59 | Mines and Geology | 85 | 47 | Receipts from mining contracts and leases Short/non-deposit of contract money and interest thereon: |
| 1005 | 60 | Mines and Geology | 85 | 48 | Delayed/non-deposit of monthly installment to the Fund and interest thereon: |
| 1006 | 61 | Mines and Geology | 85 | 49 | Lack of monitoring of the Fund |
| 1007 | 62 | Mines and Geology | 85 | 50 | Non preparation of District Survey Report (DSR): |
| 1008 | 63 | Mines and Geology | 85 | 51 | Mapping of allotted sand mining area: |
| 1009 | 64 | Mines and Geology | 85 | 52 | Identification of unauthorized mining activities Nagli Block YNR B-1: |
| 1010 | 65 | Mines and Geology | 85 | 53 | Verification of environmental clearance conditions: |
| 1011 | 66 | Mines and Geology | 85 | 54 | Short/non-recovery of royalty, additional royalty and interest thereon from brick kiln owners: |
| Other Administrative Services | | | | | |
| 1012 | 1 | Other administrative services | 83 | 25 | Delay in submission of Utilisation Certificates |
| Power (Chief Electrical Inspector) | | | | | |
| 1013 | 1 | Power (Chief Electrical Inspector) | 52 | 76 | Non-charging of electricity duty on extended load |
| 1014 | 2 | Power (Chief Electrical Inspector) | 52 | 77 | Short realization of electricity duty due to application of incorrect rates |
| 1015 | 3 | Power (Chief Electrical Inspector) | 52 | 78 | Electricity duty not charged after expiry of exemption period |
| 1016 | 4 | Power (Chief Electrical Inspector) | 70 | 85 | Analysis of arrears of revenue |
| Printing and Stationery | | | | | |
| 1017 | 1 | Printing and Stationery | 58 | 82 | Excess issue of paper to private printers |
| 1018 | 2 | Printing and Stationery | 60 | 90A | Overpayment to private printer |

| Public Health Engineering | | | | | |
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| 1019 | 1 | Public Health Engineering | 61 | 12 | Shortage of material |
| 1020 | 2 | Public Health Engineering | 64 | 3 | Non-recovery of loans and non-contribution of share by MCs |
| 1021 | 3 | Public Health Engineering | 64 | 4 | Recoverable amount from HUDA |
| 1022 | 4 | Public Health Engineering | 64 | 6 | Yamuna Action Plan |
| 1023 | 5 | Public Health Engineering | 71 | 18 | Blocking of funds on purchase of stores in excess of requirement |
| 1024 | 6 | Public Health Engineering | 71 | 85 | Non-recovery of water charges |
| 1025 | 7 | Public Health Engineering | 75 | 1 | Expenditure in excess of estimates |
| 1026 | 8 | Public Health Engineering | 75 | 3 | Irregular splitting of works |
| 1027 | 9 | Public Health Engineering | 77 | 4 | Irregular splitting of works |
| 1028 | 10 | Public Health Engineering | 77 | 11 | Blockade of funds on unutilized pipes |
| 1029 | 11 | Public Health Engineering | 80 | 22 | Non-completion of the projects within stipulated period |
| 1030 | 12 | Public Health Engineering | 80 | 23 | Irregular enhancement of scope of works |
| 1031 | 13 | Public Health Engineering | 82 | 37 | Unfruitful expenditure on incomplete work. |
| 1032 | 14 | Public Health Engineering | 82 | 38 | Misappropriations, losses, defalcations, etc. (S.F.) |
| 1033 | 15 | Public Health Engineering | 83 | 12 | Wasteful expenditure on non-functional water works |
| 1034 | 16 | Public Health Engineering | 83 | 13 | Misappropriations, losses, thefts, etc |
| Public Works Department (Building & Roads) | | | | | |
| 1035 | 1 | Public Works Department (Building & Roads) | 38 | 61 | Arrears of rent |
| 1036 | 2 | Public Works Department (Building & Roads) | 50 | 47 | Construction of major building including Staff Quarters |
| 1037 | 3 | Public Works Department (Building & Roads) | 50 | 49 | Execution of works without technical sanction of cost estimates |
| 1038 | 4 | Public Works Department (Building & Roads) | 50 | 57 | Reimbursement claims |
| 1039 | 5 | Public Works Department (Building & Roads) | 50 | 61 | Release of advances not covered by agreement |
| 1040 | 6 | Public Works Department (Building & Roads) | 50 | 63 | Excess payment of price increase on diesel |
| 1041 | 7 | Public Works Department (Building & Roads) | 52 | 43 | Miscellaneous Public Works Advances |
| 1042 | 8 | Public Works Department (Building & Roads) | 54 | 22 | Avoidable payment of interest |
| 1043 | 9 | Public Works Department (Building & Roads) | 58 | 136 | Utilization of departmental receipts towards expenditure |
| 1044 | 10 | Public Works Department (Building & Roads) | 60 | 64 | Non-responsiveness to Audit findings and observations resulting in erosion of accountability |

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| 1045 | 11 | Public Works Department (Building & Roads) | 61 | 8 | Execution of Works |
| 1046 | 12 | Public Works Department (Building & Roads) | 62 | 77 | Irregular/un-authorized expenditure of storage charges |
| 1047 | 13 | Public Works Department (Building & Roads) | 62 | 78 | Non-recovery of difference of sales tax |
| 1048 | 14 | Public Works Department (Building & Roads) | 63 | 61 | Deficient agreements |
| 1049 | 15 | Public Works Department (Building & Roads) | 63 | 62 | Execution of works without technical sanctions |
| 1050 | 16 | Public Works Department (Building & Roads) | 63 | 65 | Supply of Portland pozzolona cement instead of ordinary Portland Cement |
| 1051 | 17 | Public Works Department (Building & Roads) | 68 | 39 | Irregular expenditure on operation of excess ex-cadre posts |
| 1052 | 18 | Public Works Department (Building & Roads) | 72 | 39 | Undue financial aid to contractor |
| 1053 | 19 | Public Works Department (Building & Roads) | 73 | 36 | Status of Acquisition and Allotment of Land at State Level |
| 1054 | 20 | Public Works Department (Building & Roads) | 73 | 37 | Acquisition of land |
| 1055 | 21 | Public Works Department (Building & Roads) | 73 | 38 | Conducting of physical verification of Government land |
| 1056 | 22 | Public Works Department (Building & Roads) | 73 | 39 | Non-mutation of land acquired |
| 1057 | 23 | Public Works Department (Building & Roads) | 75 | 68 | Incomplete works |
| 1058 | 24 | Public Works Department (Building & Roads) | 75 | 69 | Miscellaneous Public Works Advances |
| 1059 | 25 | Public Works Department (Building & Roads) | 77 | 55 | Avoidable expenditure on acquisition of land |
| 1060 | 26 | Public Works Department (Building & Roads) | 79 | 46 | Maintenance of Roads |
| 1061 | 27 | Public Works Department (Building & Roads) | 79 | 47 | Contract management - Non-recovery of liquidated damages |
| 1062 | 28 | Public Works Department (Building & Roads) | 79 | 48 | Excess payment to agencies |
| 1063 | 29 | Public Works Department (Building & Roads) | 79 | 49 | Unfruitful expenditure on incomplete work |
| 1064 | 30 | Public Works Department (Building & Roads) | 80 | 24 | Premature deposit of funds with Railways |
| 1065 | 31 | Public Works Department (Building & Roads) | 80 | 25 | Time and cost overrun |
| 1066 | 32 | Public Works Department (Building & Roads) | 82 | 39 | Unfruitful expenditure on widening and strengthening of link road. |
| Renewable Energy | | | | | |
| 1067 | 1 | Renewable Energy | 38 | 16 | Evaluation and monitoring. |

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| 1068 | 2 | Renewable Energy | 74 | 60 | Implementation of Solar Street Lighting Systems Programme |
| Revenue and Disaster Management | | | | | |
| 1069 | 1 | Revenue and Disaster Management | 26 | 10 | Gratuitous relief for crops/houses damaged |
| 1070 | 2 | Revenue and Disaster Management | 29 | 62 | Results of Audit |
| 1071 | 3 | Revenue and Disaster Management | 34 | 29 | Land reforms |
| 1072 | 4 | Revenue and Disaster Management | 34 | 30 | Compensation to landowner |
| 1073 | 5 | Revenue and Disaster Management | 34 | 31 | Consolidation of holdings |
| 1074 | 6 | Revenue and Disaster Management | 34 | 84 | Under valuation of immovable property |
| 1075 | 7 | Revenue and Disaster Management | 40 | 80 | Results of Audit |
| 1076 | 8 | Revenue and Disaster Management | 40 | 81 | Under valuation of immovable property |
| 1077 | 9 | Revenue and Disaster Management | 40 | 82 | Misclassifications of instruments |
| 1078 | 10 | Revenue and Disaster Management | 40 | 83 | Irregular grant of exemption |
| 1079 | 11 | Revenue and Disaster Management | 40 | 89 | Embezzlement of Government revenue |
| 1080 | 12 | Revenue and Disaster Management | 42 | 103 | Results of Audit |
| 1081 | 13 | Revenue and Disaster Management | 42 | 104 | Irregular exemption of stamp duty |
| 1082 | 14 | Revenue and Disaster Management | 44 | 46 | Mewat Development Board |
| 1083 | 15 | Revenue and Disaster Management | 44 | 66 | Uncollected Revenue (Land Revenue) |
| 1084 | 16 | Revenue and Disaster Management | 44 | 68 | Short levy of Stamp duty |
| 1085 | 17 | Revenue and Disaster Management | 44 | 70 | Evasion of Stamp duty and registration fee through power of attorney |
| 1086 | 18 | Revenue and Disaster Management | 44 | 72 | Misclassification of instruments |
| 1087 | 19 | Revenue and Disaster Management | 44 | 73 | Uncollected Revenue |
| 1088 | 20 | Revenue and Disaster Management | 44 | 76 | Results of Audit |
| 1089 | 21 | Revenue and Disaster Management | 50 | 95 | Internal Audit |
| 1090 | 22 | Revenue and Disaster Management | 50 | 100 | Short levy of stamp duty |
| 1091 | 23 | Revenue and Disaster Management | 50 | 105 | Outstanding audit objections in Internal Audit |
| 1092 | 24 | Revenue and Disaster Management | 50 | 107 | Short recovery of stamp duty on mortgage deed |
| 1093 | 25 | Revenue and Disaster Management | 50 | 108 | Evasion of stamp and registration fees through power of attorney |

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| 1094 | 26 | Revenue and Disaster Management | 50 | 137 | Arrears in revenue |
| 1095 | 27 | Revenue and Disaster Management | 52 | 69 | Results of Audit |
| 1096 | 28 | Revenue and Disaster Management | 52 | 71 | Evasion of Stamp Duty due to under valuation of immovable property |
| 1097 | 29 | Revenue and Disaster Management | 54 | 17 | Inadmissible payment of cash compensation to manufacturing units/industry owners |
| 1098 | 30 | Revenue and Disaster Management | 54 | 18 | Fictitious payment of gratuitous relief |
| 1099 | 31 | Revenue and Disaster Management | 54 | 19 | Drawal of funds without requirement |
| 1100 | 32 | Revenue and Disaster Management | 54 | 49 | Arrear in revenue |
| 1101 | 33 | Revenue and Disaster Management | 54 | 50 | Results of Audit |
| 1102 | 34 | Revenue and Disaster Management | 54 | 51 | Results of Audit |
| 1103 | 35 | Revenue and Disaster Management | 54 | 52 | Non/Short recovery of Stamp duty |
| 1104 | 36 | Revenue and Disaster Management | 54 | 53 | Incorrect exemption of Stamp duty |
| 1105 | 37 | Revenue and Disaster Management | 54 | 54 | Evasion of stamp duty due to undervaluation of immovable property |
| 1106 | 38 | Revenue and Disaster Management | 54 | 57 | Evasion of stamp duty and registration fees through power of attorney |
| 1107 | 39 | Revenue and Disaster Management | 54 | 59 | Results of Audit |
| 1108 | 40 | Revenue and Disaster Management | 54 | 60 | Internal Controls in Land Revenue Department for recovery of dues treated as arrears of land revenue |
| 1109 | 41 | Revenue and Disaster Management | 54 | 61 | Procedure for receipt and disposal of revenue recovery cases |
| 1110 | 42 | Revenue and Disaster Management | 54 | 62 | Return of RRCs |
| 1111 | 43 | Revenue and Disaster Management | 56 | 21 | Loss of interest due to delayed refund of unspent amount |
| 1112 | 44 | Revenue and Disaster Management | 56 | 22 | Excess payment of Gratuitous Relief |
| 1113 | 45 | Revenue and Disaster Management | 58 | 29 | Results of Audit |
| 1114 | 46 | Revenue and Disaster Management | 58 | 30 | Stamp Duty and Registration Fees |
| 1115 | 47 | Revenue and Disaster Management | 58 | 116 | Results of Audit |
| 1116 | 48 | Revenue and Disaster Management | 58 | 117 | Short levy of stamp duty on exchange of property |
| 1117 | 49 | Revenue and Disaster Management | 58 | 119 | Evasion of stamp duty |
| 1118 | 50 | Revenue and Disaster Management | 60 | 24 | Fraudulent drawals and embezzlement of Government money |
| 1119 | 51 | Revenue and Disaster Management | 60 | 25 | Drawal of funds in advance of requirement |

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| 1120 | 52 | Revenue and Disaster Management | 60 | 114 | Results of Audit |
| 1121 | 53 | Revenue and Disaster Management | 60 | 115 | Outstanding inspections and audit observations |
| 1122 | 54 | Revenue and Disaster Management | 60 | 117 | Short levy of stamp duty on exchange of property |
| 1123 | 55 | Revenue and Disaster Management | 60 | 119 | Short levy of stamp duty on lease deed |
| 1124 | 56 | Revenue and Disaster Management | 60 | 120 | Embezzlement/evasion of stamp duty |
| 1125 | 57 | Revenue and Disaster Management | 62 | 36 | Results of Audit |
| 1126 | 58 | Revenue and Disaster Management | 62 | 38 | Evasion of stamp duty due to under valuation of immovable property |
| 1127 | 59 | Revenue and Disaster Management | 62 | 39 | Non-levy of stamp duty on exchange of property |
| 1128 | 60 | Revenue and Disaster Management | 62 | 41 | Short levy of stamp duty |
| 1129 | 61 | Revenue and Disaster Management | 62 | 42 | Inadmissible exemption of stamp duty |
| 1130 | 62 | Revenue and Disaster Management | 63 | 17 | Results of Audit |
| 1131 | 63 | Revenue and Disaster Management | 63 | 18 | Evasion of stamp duty due to under valuation of immovable property |
| 1132 | 64 | Revenue and Disaster Management | 63 | 19 | Short levy of stamp duty on exchange of property |
| 1133 | 65 | Revenue and Disaster Management | 63 | 20 | Evasion of stamp duty on release deeds |
| 1134 | 66 | Revenue and Disaster Management | 63 | 66 | Policy for recovery of beneficiaries share not formulated |
| 1135 | 67 | Revenue and Disaster Management | 64 | 7 | Organizational set up |
| 1136 | 68 | Revenue and Disaster Management | 64 | 43 | Results of Audit |
| 1137 | 69 | Revenue and Disaster Management | 64 | 45 | Sales and utilization of non judicial stamps |
| 1138 | 70 | Revenue and Disaster Management | 64 | 46 | Defects noticed in Sub-Registrar Offices |
| 1139 | 71 | Revenue and Disaster Management | 64 | 47 | Indents for supply of non-judicial stamps |
| 1140 | 72 | Revenue and Disaster Management | 64 | 48 | Short receipt of stamps |
| 1141 | 73 | Revenue and Disaster Management | 64 | 49 | Non-disposal of obsolete/damaged stamps |
| 1142 | 74 | Revenue and Disaster Management | 64 | 50 | Evasion of stamp duty due to misclassification of sale deeds into release deeds |
| 1143 | 75 | Revenue and Disaster Management | 64 | 51 | Failure to cross verify the transactions |
| 1144 | 76 | Revenue and Disaster Management | 64 | 52 | Short levy of stamp duty |
| 1145 | 77 | Revenue and Disaster Management | 64 | 53 | Under valuation of immovable properties |

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| 1146 | 78 | Revenue and Disaster Management | 64 | 54 | Short levy of stamp duty due to incorrect application of rates |
| 1147 | 79 | Revenue and Disaster Management | 64 | 56 | Incorrect grant of exemption |
| 1148 | 80 | Revenue and Disaster Management | 64 | 57 | Incorrect grant of exemption |
| 1149 | 81 | Revenue and Disaster Management | 64 | 58 | Misclassification of instruments |
| 1150 | 82 | Revenue and Disaster Management | 64 | 59 | Short levy of stamp duty on lease deeds |
| 1151 | 83 | Revenue and Disaster Management | 64 | 60 | Short levy of stamp duty |
| 1152 | 84 | Revenue and Disaster Management | 64 | 61 | Non/short levy of registration fee |
| 1153 | 85 | Revenue and Disaster Management | 64 | 62 | Results of Audit |
| 1154 | 86 | Revenue and Disaster Management | 64 | 63 | Failure of senior officials to enforce accountability and protect interest of Government |
| 1155 | 87 | Revenue and Disaster Management | 65 | 44 | Short levy of stamp duty and registration fee |
| 1156 | 88 | Revenue and Disaster Management | 65 | 45 | Non realization of stamp duty |
| 1157 | 89 | Revenue and Disaster Management | 65 | 47 | Short levy of stamp duty due to incorrect application of rate of tax |
| 1158 | 90 | Revenue and Disaster Management | 67 | 82 | Results of Audit |
| 1159 | 91 | Revenue and Disaster Management | 67 | 83 | Short levy of stamp duty due to misclassification of deeds |
| 1160 | 92 | Revenue and Disaster Management | 67 | 84 | Irregular exemption of stamp duty & registration fee on mortgage deeds executed & registered by the Agricultureists |
| 1161 | 93 | Revenue and Disaster Management | 67 | 85 | Miscellaneous irregularities, i.e. the detail of stamp papers issued by Treasury Office was not mentioned on the office copies of the instruments registered |
| 1162 | 94 | Revenue and Disaster Management | 67 | 88 | Misclassification of documents |
| 1163 | 95 | Revenue and Disaster Management | 67 | 89 | Short levy of stamp duty due to under valuation of properties |
| 1164 | 96 | Revenue and Disaster Management | 67 | 90 | Short levy of stamp duty due to under valuation of properties |
| 1165 | 97 | Revenue and Disaster Management | 67 | 91 | Unauthorized retention of receipts |
| 1166 | 98 | Revenue and Disaster Management | 68 | 41 | Misappropriation, losses, defalcation, etc. |
| 1167 | 99 | Revenue and Disaster Management | 68 | 86 | Results of Audit |
| 1168 | 100 | Revenue and Disaster Management | 68 | 87 | Short levy of stamp duty due to application of incorrect rates of immovable property |
| 1169 | 101 | Revenue and Disaster Management | 68 | 142 | Absence of mechanism to detect availing of irregular exemption by not presenting documents for registration |

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| 1170 | 102 | Revenue and Disaster Management | 68 | 143 | Contracts for catching fish from public ponds |
| 1171 | 103 | Revenue and Disaster Management | 68 | 144 | Incorrect grant of exemption on instrument of SEZ/real estate developer |
| 1172 | 104 | Revenue and Disaster Management | 68 | 145 | Exemption of SD on collusive decrees |
| 1173 | 105 | Revenue and Disaster Management | 68 | 146 | Remission of SD on instruments of compensation awards |
| 1174 | 106 | Revenue and Disaster Management | 68 | 147 | Incorrect grant of remission of SD |
| 1175 | 107 | Revenue and Disaster Management | 68 | 149 | Delay in implementation of enhanced rates |
| 1176 | 108 | Revenue and Disaster Management | 68 | 150 | Evasion of stamp duty due to undervaluation of immovable property |
| 1177 | 109 | Revenue and Disaster Management | 68 | 151 | Loss of stamp duty due to misclassification of documents |
| 1178 | 110 | Revenue and Disaster Management | 68 | 152 | Short levy duty due to application of incorrect rates of immovable property |
| 1179 | 111 | Revenue and Disaster Management | 68 | 153 | General controls |
| 1180 | 112 | Revenue and Disaster Management | 68 | 154 | Audit findings/General controls |
| 1181 | 113 | Revenue and Disaster Management | 68 | 155 | Inadequacy of input controls & validation checks |
| 1182 | 114 | Revenue and Disaster Management | 68 | 156 | Disputed lands and properties |
| 1183 | 115 | Revenue and Disaster Management | 68 | 157 | Non-allotment of unique ID number to land owner/cultivator |
| 1184 | 116 | Revenue and Disaster Management | 68 | 158 | Absence of provision in HARIS to capture serial number of stamp papers |
| 1185 | 117 | Revenue and Disaster Management | 68 | 159 | Other points of interest |
| 1186 | 118 | Revenue and Disaster Management | 70 | 28 | Non-refund of un-utilized balance of CRF |
| 1187 | 119 | Revenue and Disaster Management | 70 | 29 | Payment of gratuitous relief on contradictory |
| 1188 | 120 | Revenue and Disaster Management | 70 | 30 | Fraud in distribution and double payment of CRF |
| 1189 | 121 | Revenue and Disaster Management | 70 | 59 | Result of audit |
| 1190 | 122 | Revenue and Disaster Management | 70 | 60 | Evasion of stamp duty due to undervaluation of immovable property |
| 1191 | 123 | Revenue and Disaster Management | 70 | 61 | Evasion of stamp duty due to misclassification of documents |
| 1192 | 124 | Revenue and Disaster Management | 70 | 62 | Short levy of stamp duty due to application of incorrect rates of immovable property |
| 1193 | 125 | Revenue and Disaster Management | 70 | 63 | Exemption of stamp duty on collusive decrees |
| 1194 | 126 | Revenue and Disaster Management | 71 | 58 | Absence of mechanism to detect evasion of stamp duty by not presenting documents for registration |
| 1195 | 127 | Revenue and Disaster Management | 71 | 59 | Contracts for collection of toll by private entrepreneurs |

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| 1196 | 128 | Revenue and Disaster Management | 71 | 60 | Sale of industrial units through public auction by Haryana Financial Corporation (HFC) |
| 1197 | 129 | Revenue and Disaster Management | 71 | 61 | 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 |
| 1198 | 130 | Revenue and Disaster Management | 71 | 62 | 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 |
| 1199 | 131 | Revenue and Disaster Management | 71 | 63 | Absence of time limit for disposal of undervaluation cases referred to the Collector |
| 1200 | 132 | Revenue and Disaster Management | 71 | 64 | Short levy of stamp duty and registration fee due to misclassification of documents |
| 1201 | 133 | Revenue and Disaster Management | 71 | 65 | Delay in implementation of enhanced rates of registration fee |
| 1202 | 134 | Revenue and Disaster Management | 71 | 66 | Evasion of stamp duty due to undervaluation of immovable property |
| 1203 | 135 | Revenue and Disaster Management | 71 | 67 | Non-levy of stamp duty on collusive decrees 18 |
| 1204 | 136 | Revenue and Disaster Management | 72 | 110 | Evasion of stamp duty due to misclassification of Documents |
| 1205 | 137 | Revenue and Disaster Management | 72 | 111 | Evasion of stamp duty due to undervaluation of immovable property |
| 1206 | 138 | Revenue and Disaster Management | 72 | 112 | Short levy of stamp duty due to application of incorrect rates of immovable property |
| 1207 | 139 | Revenue and Disaster Management | 72 | 113 | Suspected misappropriation of stamp duty |
| 1208 | 140 | Revenue and Disaster Management | 72 | 114 | Short levy of stamp duty on partition deed |
| 1209 | 141 | Revenue and Disaster Management | 72 | 115 | Irregular exemption of stamp duty |
| 1210 | 142 | Revenue and Disaster Management | 73 | 67 | Audit Findings |
| 1211 | 143 | Revenue and Disaster Management | 73 | 68 | Misappropriations, losses, defalcations, etc.(STATE FINANCES) |
| 1212 | 144 | Revenue and Disaster Management | 73 | 137 | Evasion of stamp duty due to undervaluation of immovable property |
| 1213 | 145 | Revenue and Disaster Management | 73 | 138 | Non-levy of stamp duty on plant and machinery |
| 1214 | 146 | Revenue and Disaster Management | 73 | 139 | Evasion of stamp duty due to misclassification of documents |
| 1215 | 147 | Revenue and Disaster Management | 73 | 140 | Short levy of stamp duty and registration fee due to misclassification of documents |
| 1216 | 148 | Revenue and Disaster Management | 73 | 141 | Short levy of stamp duty due to application of incorrect rates of immovable property |
| 1217 | 149 | Revenue and Disaster Management | 73 | 142 | Irregular exemption of stamp duty |
| 1218 | 150 | Revenue and Disaster Management | 74 | 94 | Results of audit |

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| 1219 | 151 | Revenue and Disaster Management | 74 | 95 | Misclassification of sale deeds |
| 1220 | 152 | Revenue and Disaster Management | 74 | 96 | Critical fields left blank |
| 1221 | 153 | Revenue and Disaster Management | 74 | 97 | Measurement units |
| 1222 | 154 | Revenue and Disaster Management | 74 | 98 | Wrong input of construction year |
| 1223 | 155 | Revenue and Disaster Management | 74 | 99 | Incomplete data capturing |
| 1224 | 156 | Revenue and Disaster Management | 74 | 100 | Acceptance of junk data input |
| 1225 | 157 | Revenue and Disaster Management | 74 | 101 | Non-capturing of second property details |
| 1226 | 158 | Revenue and Disaster Management | 74 | 102 | Non-mapping of locations falling within/outside MC limits |
| 1227 | 159 | Revenue and Disaster Management | 74 | 103 | Non-digitisation of prime Khasra master |
| 1228 | 160 | Revenue and Disaster Management | 74 | 104 | Transactions by farmers and minus data in case of land purchased against compensation |
| 1229 | 161 | Revenue and Disaster Management | 74 | 105 | Transactions on Agricultural land within municipal Omits |
| 1230 | 162 | Revenue and Disaster Management | 74 | 106 | HUDA plots having preferential number 'P' |
| 1231 | 163 | Revenue and Disaster Management | 74 | 107 | Continued dependence on manual procedures |
| 1232 | 164 | Revenue and Disaster Management | 74 | 108 | Non recording of Khasra numbers in the Collector rate list |
| 1233 | 165 | Revenue and Disaster Management | 74 | 109 | Non-disposal/recovery of pending cases of under- valuation referred to the Collectors |
| 1234 | 166 | Revenue and Disaster Management | 74 | 110 | Short levy of stamp duty due to undervaluation of immovable property |
| 1235 | 167 | Revenue and Disaster Management | 74 | 111 | Improper maintenance of record |
| 1236 | 168 | Revenue and Disaster Management | 74 | 112 | Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement |
| 1237 | 169 | Revenue and Disaster Management | 74 | 113 | Evasion of stamp duty due to undervaluation of immovable property |
| 1238 | 170 | Revenue and Disaster Management | 74 | 114 | Short levy of stamp duty due to application of incorrect rates of immovable property |
| 1239 | 171 | Revenue and Disaster Management | 74 | 115 | Undue benefit through reduction in stamp duty |
| 1240 | 172 | Revenue and Disaster Management | 74 | 116 | Exemption of stamp duty on collusive decrees |
| 1241 | 173 | Revenue and Disaster Management | 75 | 70 | Delay in release of annuity payment to the beneficiaries |
| 1242 | 174 | Revenue and Disaster Management | 75 | 98 | Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement |

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| 1243 | 175 | Revenue and Disaster Management | 75 | 99 | Absence of time limit for disposal of cases of undervaluation referred to the Collector under Section 47-A of IS Act |
| 1244 | 176 | Revenue and Disaster Management | 75 | 100 | Short levy of stamp duty due to application of incorrect rates of immoveable property |
| 1245 | 177 | Revenue and Disaster Management | 75 | 101 | Short levy of stamp duty due to undervaluation of immoveable property |
| 1246 | 178 | Revenue and Disaster Management | 75 | 102 | Evasion of stamp duty due to misclassification of documents |
| 1247 | 179 | Revenue and Disaster Management | 75 | 103 | Evasion of stamp duty due to undervaluation of immoveable property |
| 1248 | 180 | Revenue and Disaster Management | 75 | 104 | Undue benefit through reduction in Stamp Duty |
| 1249 | 181 | Revenue and Disaster Management | 75 | 105 | Position of arrears |
| 1250 | 182 | Revenue and Disaster Management | 75 | 106 | Non/delayed accountal of Revenue Recovery Certificates (RRCs) |
| 1251 | 183 | Revenue and Disaster Management | 75 | 107 | Non-follow up/delayed action |
| 1252 | 184 | Revenue and Disaster Management | 75 | 108 | Failure to follow up the RRCs sent to other Collectors |
| 1253 | 185 | Revenue and Disaster Management | 78 | 39 | Results of audit: |
| 1254 | 186 | Revenue and Disaster Management | 78 | 40 | Short realization of stamp duty due to misclassification of documents |
| 1255 | 187 | Revenue and Disaster Management | 78 | 41 | Short levy of stamp duty due to application of incorrect rates of immoveable properties |
| 1256 | 188 | Revenue and Disaster Management | 78 | 42 | Short levy of stamp duty due to application of non prime rates on land containing prime khasras |
| 1257 | 189 | Revenue and Disaster Management | 78 | 43 | Short realization of stamp duty due to registration of documents on the basis of old agreement |
| 1258 | 190 | Revenue and Disaster Management | 78 | 44 | Evasion of stamp duty due to undervaluation of immovable property |
| 1259 | 191 | Revenue and Disaster Management | 78 | 45 | Irregular exemption of stamp duty |
| 1260 | 192 | Revenue and Disaster Management | 78 | 46 | Undue benefit through reduction in stamp duty |
| 1261 | 193 | Revenue and Disaster Management | 80 | 26 | Extra burden of interest due to parking of funds outside the Government Account violating government instructions |
| 1262 | 194 | Revenue and Disaster Management | 81 | 25 | Payment of inadmissible compensation for damaged crops |
| 1263 | 195 | Revenue and Disaster Management | 82 | 24 | Suspected embezzlement |
| 1264 | 196 | Revenue and Disaster Management | 82 | 98 | Result of audit |
| 1265 | 197 | Revenue and Disaster Management | 82 | 99 | sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property |

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| 1266 | 198 | Revenue and Disaster Management | 82 | 100 | sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property |
| 1267 | 199 | Revenue and Disaster Management | 82 | 101 | Short lev of stamp duty in 14 deeds amounting to Rs. 2.46 crore in 6 SRs due to misclassification of collaboration agreement. |
| 1268 | 200 | Revenue and Disaster Management | 82 | 102 | Short levy of stamp duty due to application of non prime rates on land containing prime khasras |
| 1269 | 201 | Revenue and Disaster Management | 82 | 103 | Misclassification of 'conveyance on sale' as release deeds |
| 1270 | 202 | Revenue and Disaster Management | 82 | 104 | Irregular remission of stamp duty |
| 1271 | 203 | Revenue and Disaster Management | 82 | 105 | Incorrect grant of exemption |
| 1272 | 204 | Revenue and Disaster Management | 82 | 106 | Short realisation of stamp duty due to application of incorrect rates |
| 1273 | 205 | Revenue and Disaster Management | 82 | 107 | Irregular exemption of stamp duty |
| 1274 | 206 | Revenue and Disaster Management | 82 | 108 | Short levy of stamp duty on lease deeds |
| 1275 | 207 | Revenue and Disaster Management | 84 | 24 | Result of Audit |
| 1276 | 208 | Revenue and Disaster Management | 84 | 25 | Short levy of stamp duty and registration fees due to under valuation of residential commercial properties as agriculture properties |
| 1277 | 209 | Revenue and Disaster Management | 84 | 26 | Short levy of stamp duty and registration fees due to application of incorrect rates of immovable property. |
| 1278 | 210 | Revenue and Disaster Management | 84 | 27 | Short levy of stamp duty due to misclassification of sale deeds as collaboration agreement. |
| 1279 | 211 | Revenue and Disaster Management | 84 | 28 | Short levy of stamp duty on lease deeds. |
| 1280 | 212 | Revenue and Disaster Management | 84 | 29 | Short levy of stamp duty due to under-evaluation of immovable property. |
| 1281 | 213 | Revenue and Disaster Management | 84 | 30 | Irregular exemption of stamp duty. |
| 1282 | 214 | Revenue and Disaster Management | 84 | 31 | Misclassification of 'Conveyance on sale' as release deeds. |
| 1283 | 215 | Revenue and Disaster Management | 84 | 32 | Irregular remission of stamp duty. |
| 1284 | 216 | Revenue and Disaster Management | 84 | 33 | Short levy of stamp duty due to application of nonprime rates on land containing prime khasra. |
| 1285 | 217 | Revenue and Disaster Management | 85 | 33 | Result of audit: |
| 1286 | 218 | Revenue and Disaster Management | 85 | 34 | Non/short levy of stamp duty and registration fees: |
| 1287 | 219 | Revenue and Disaster Management | 85 | 35 | Loss of stamp duty and registration fees due to non registration of lease agreement: |

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| 1288 | 220 | Revenue and Disaster Management | 85 | 36 | Short levy of stamp duty due to misclassification of sale deeds as collaboration agreements: |
| 1289 | 221 | Revenue and Disaster Management | 85 | 37 | Short levy of stamp duty due to incorrect classification of residential/ commercial properties as agricultural land: |
| 1290 | 222 | Revenue and Disaster Management | 85 | 38 | Misclassification of Sale deeds as release deeds resulting in short levy of stamp duty: |
| 1291 | 223 | Revenue and Disaster Management | 85 | 39 | Irregular remission of stamp duty : |
| 1292 | 224 | Revenue and Disaster Management | 85 | 40 | Short levy of stamp duty due to application of normal rates on prime khasra land: |
| 1293 | 225 | Revenue and Disaster Management | 85 | 41 | Irregular exemption of stamp duty: |
| 1294 | 226 | Revenue and Disaster Management | 85 | 42 | Short levy of stamp duty due to under-valuation of immovable property: |
| Rural Development | | | | | |
| 1295 | 1 | Rural Development | 44 | 36 | Integrated Rural Development Programme |
| 1296 | 2 | Rural Development | 50 | 78 | Non-recovery/non-adjustment of advances to Ex-Sarpanches |
| 1297 | 3 | Rural Development | 50 | 79 | Non-recovery of misutilised subsidy |
| 1298 | 4 | Rural Development | 61 | 16 | Other irregularities |
| 1299 | 5 | Rural Development | 65 | 17 | Misappropriation of wheat under Samporna Grameen Rozgar Yojana |
| 1300 | 6 | Rural Development | 65 | 18 | Advances from former Sarpanches not recovered/adjusted |
| 1301 | 7 | Rural Development | 70 | 13 | Financial performance |
| 1302 | 8 | Rural Development | 70 | 14 | Programme management |
| 1303 | 9 | Rural Development | 70 | 15 | Abnormal delay in completion of projects |
| 1304 | 10 | Rural Development | 70 | 17 | Execution of works |
| 1305 | 11 | Rural Development | 70 | 18 | Other topics of interest |
| 1306 | 12 | Rural Development | 70 | 19 | Maintenance of record |
| 1307 | 13 | Rural Development | 73 | 53 | Execution of forest works |
| 1308 | 14 | Rural Development (Transferred from Social Justice and Empowerment) | 80 | 42 | Delay in furnishing utilization certificates |
| 1309 | 15 | Rural Development | 81 | 48 | Delay in furnishing utilization certificates: |
| 1310 | 16 | Rural Development | 82 | 65 | Delay in furnishing utilisation certificates (S.F.) |
| 1311 | 17 | Rural Development (Transferred from Social Justice and Empowerment) | 82 | 67 | Delay in furnishing utilisation certificates (S.F) |
| 1312 | 18 | Rural Development | 83 | 22 | Delay in submission of Utilisation Certificates |

| Science and Technology | | | | | |
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| 1313 | 1 | Science & Technology | 83 | 23 | Delay in submission of Utilisation Certificates |
| Social Justice and Empowerment | | | | | |
| 1314 | 1 | Social Welfare | 44 | 23 | Payment of pension to ineligible persons |
| 1315 | 2 | Social Welfare | 52 | 60 | Embezzlement of Rs.3.99 lakh |
| 1316 | 3 | Social Welfare | 60 | 26 | Fraudulent payment of Old Age Pension |
| 1317 | 4 | Social Justice and Empowerment | 73 | 69 | Disbursement of old age summan allowances to ineligible persons |
| 1318 | 5 | Social Justice and Empowerment | 79 | 59 | Misappropriations, losses, defalcations, etc |
| 1319 | 6 | Social Justice and Empowerment | 80 | 43 | Misappropriations, losses, defalcations, etc. |
| 1320 | 7 | Social Justice and Empowerment | 81 | 45 | Misappropriations, losses, defalcations, etc.: |
| 1321 | 8 | Social Justice and Empowerment | 82 | 68 | Misappropriation, losses, defalcation, etc. |
| 1322 | 9 | Social justice & empowerment | 83 | 16 | Delay in submission of Utilisation Certificates |
| 1323 | 10 | Social justice & empowerment | 83 | 17 | Misappropriations, losses, thefts, etc |
| Sports and Youth Affairs | | | | | |
| 1324 | 1 | Sports and Youth Affairs | 77 | 59 | Irregular payment and Non-recovery from the students |
| 1325 | 2 | Sports and Youth Affairs | 82 | 69 | Delay in furnishing utilisation certificates (S.F) |
| 1326 | 3 | Sports and Youth Affairs | 83 | 4 | Parking of government funds |
| 1327 | 4 | Sports and Youth Affairs | 83 | 5 | Delay in submission of Utilisation Certificates |
| Technical Education | | | | | |
| 1328 | 1 | Technical Education | 73 | 80 | Special coaching for competition/placement for SC Students |
| 1329 | 2 | Technical Education | 73 | 85 | Financial Irregularities |
| 1330 | 3 | Technical Education | 83 | 28 | Delay in submission of Utilisation Certificates |
| Town & Country Planning | | | | | |
| 1331 | 1 | Town and Country Planning | 44 | 41 | Functioning of State Planning Cell |
| 1332 | 2 | Town and Country Planning | 44 | 43 | Avoidable payment of interest |
| 1333 | 3 | Town and Country Planning | 50 | 24 | Construction of Building and Roads by HUDA |
| 1334 | 4 | Town & Country Planning | 50 | 25 | Construction of Building |
| 1335 | 5 | Town and Country Planning | 50 | 28 | Non-recovery of compounding fee |
| 1336 | 6 | Town and Country Planning | 50 | 29 | Avoidable payment of interest |
| 1337 | 7 | Town and Country Planning | 50 | 81 | Non-recovery of auction money |

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| 1338 | 8 | Town and Country Planning | 52 | 53 | Non-recovery of rent from the lessees due to non-observance of conditions of lease deed |
| 1339 | 9 | Town and Country Planning | 54 | 34 | Non-utilization of land |
| 1340 | 10 | Town and Country Planning | 54 | 35 | Loss due to non-recovery of rebate |
| 1341 | 11 | Town and Country Planning | 58 | 93 | Non-recovery of enhanced compensation of land |
| 1342 | 12 | Town and Country Planning | 60 | 27 | Non-collection of External Development Charges (EDCs) |
| 1343 | 13 | Town and Country Planning | 60 | 29 | Less recovery of plan scrutiny fee |
| 1344 | 14 | Town and Country Planning | 60 | 30 | Avoidable loss due to delay in handing over possession of plots |
| 1345 | 15 | Town and Country Planning | 61 | 26 | Non recovery of external development charges |
| 1346 | 16 | Town and Country Planning | 62 | 70 | Exemption of Sales Tax |
| 1347 | 17 | Town and Country Planning | 65 | 3 | Outstanding recovery of Planning water sewerage charges |
| 1348 | 18 | Town and Country Planning | 65 | 6 | Avoidable payments of Planning interest due to delay making payment of enhanced Acquisition to land owners |
| 1349 | 19 | Town and Country Planning | 65 | 9 | Occupation of shops by Planning Government departments |
| 1350 | 20 | Town and Country Planning | 65 | 10 | Land under unauthorized Planning possession |
| 1351 | 21 | Town and Country Planning | 67 | 25 | Estate Officer, HUDA Faridabad |
| 1352 | 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) |
| 1353 | 23 | Town and Country Planning | 68 | 34 | Extra expenditure on account of delayed payment of land, compensation and interest thereon |
| 1354 | 24 | Town and Country Planning | 68 | 35 | Unfruitful expenditure on incomplete work |
| 1355 | 25 | Town and Country Planning | 71 | 76 | Results of audit |
| 1356 | 26 | Town and Country Planning | 71 | 77 | Non recovery / realization of licence fee |
| 1357 | 27 | Town and Country Planning | 71 | 78 | Non recovery / realization of licence fee |
| 1358 | 28 | Town and Country Planning | 73 | 25 | Recovery of external development charges |
| 1359 | 29 | Town and Country Planning | 73 | 26 | Delays in payment of Annuity to landowners |
| 1360 | 30 | Town and Country Planning | 73 | 27 | Non-maintenance of records |
| 1361 | 31 | Town and Country Planning | 73 | 28 | Payments made without updating the revenue records |
| 1362 | 32 | Town and Country Planning | 73 | 29 | Wrong calculation of Income Tax at source |

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| 1363 | 33 | Town and Country Planning | 73 | 30 | Deduction of Income Tax at source |
| 1364 | 34 | Town and Country Planning | 73 | 31 | Conclusions |
| 1365 | 35 | Town and Country Planning | 73 | 32 | Audit Findings |
| 1366 | 36 | Town and Country Planning | 73 | 33 | Non-recovery of lease rent from petrol pumps |
| 1367 | 37 | Town and Country Planning | 73 | 34 | Undue favour to the Society |
| 1368 | 38 | Town and Country Planning | 73 | 35 | Grant of licenses to private colonizers |
| 1369 | 39 | Town and Country Planning | 74 | 22 | Planning not done in consonance with the Regional Plan of NCRPB |
| 1370 | 40 | Town and Country Planning | 74 | 23 | Extra payment of interest due to delay in referring the cases to Courts |
| 1371 | 41 | Town and Country Planning | 74 | 24 | Infructuous expenditure on development of auto market |
| 1372 | 42 | Town and Country Planning | 74 | 25 | Non development of acquired land |
| 1373 | 43 | Town and Country Planning | 74 | 26 | Abnormal rates allowed to a contractor |
| 1374 | 44 | Town and Country Planning | 74 | 27 | Execution of works not in the ambit of HUDA |
| 1375 | 45 | Town and Country Planning | 74 | 28 | Sewer and storm water drainage works |
| 1376 | 46 | Town and Country Planning | 74 | 29 | Water supply works in Gurgaon |
| 1377 | 47 | Town and Country Planning | 74 | 30 | Development of roads |
| 1378 | 48 | Town and Country Planning | 74 | 31 | Non-development of land for commercial complexes |
| 1379 | 49 | Town and Country Planning | 74 | 33 | Irregularities in allotment of plots under reserve categories |
| 1380 | 50 | Town and Country Planning | 74 | 34 | Issues related to private colonizers |
| 1381 | 51 | Town and Country Planning | 74 | 35 | Inadequate control over colonizers |
| 1382 | 52 | Town and Country Planning | 74 | 36 | Non-completion of low cost/affordable housing colonies |
| 1383 | 53 | Town and Country Planning | 74 | 37 | Non-renewal of licences |
| 1384 | 54 | Town and Country Planning | 74 | 38 | Non-approval of building plans |
| 1385 | 55 | Town and Country Planning | 74 | 39 | Time schedule for completion of projects as a whole |
| 1386 | 56 | Town and Country Planning | 74 | 40 | Non-submission of accounts statements |
| 1387 | 57 | Town and Country Planning | 74 | 41 | Non-recovery of EDC/IDC |
| 1388 | 58 | Town and Country Planning | 74 | 42 | Non-recovery of lease money and other charges |
| 1389 | 59 | Town and Country Planning | 75 | 71 | Construction of Buildings and their utilization |
| 1390 | 60 | Town and Country Planning | 75 | 72 | Status of utilisation of land acquired by HUDA |
| 1391 | 61 | Town and Country Planning(HUDA) | 79 | 53 | Non-recovery of unearned increase in value of land and annual ground rent |

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| 1392 | 62 | Town and Country Planning | 80 | 27 | Failure to recover Government dues from a defaulter developer |
| 1393 | 63 | Town and Country Planning | 80 | 28 | Purchase of pipes in excess of requirement |
| 1394 | 64 | Town and Country Planning (HSVP) | 81 | 31 | Grant of licences without assessing financial adequacy: |
| 1395 | 65 | Town and Country Planning (HSVP) | 81 | 32 | Non-initiation of action against defaulters: |
| 1396 | 66 | Town and Country Planning (HSVP) | 81 | 33 | Non-auction of originally un-allotted properties in developed sectors: |
| 1397 | 67 | Town and Country Planning (HSVP) | 81 | 34 | Non-reconciliation leading to non-detection of fraud: |
| 1398 | 68 | Town and Country Planning (HSVP) | 81 | 35 | Lack of perspective plan for time bound development of acquired land: |
| 1399 | 69 | Town and Country Planning (HSVP) | 81 | 36 | Non-recovery of external development charges: |
| 1400 | 70 | Town and Country Planning (HSVP) | 81 | 37 | Management of recovery of land enhanced compensation: |
| 1401 | 71 | Town and Country Planning (HSVP) | 81 | 38 | Continuance of business in resumed properties: |
| 1402 | 72 | Town and Country Planning (HSVP) | 81 | 39 | Outstanding recovery of water and sewerage charges: |
| 1403 | 73 | Town and Country Planning (HSVP) | 81 | 40 | Outstanding rent against leased property: |
| 1404 | 74 | Town and Country Planning (HSVP) | 81 | 41 | Irregularities in execution of Sports Complex Project: |
| 1405 | 75 | Town and Country Planning (HSVP) | 81 | 42 | Allotment of works to an ineligible contractor through enhancement: |
| 1406 | 76 | Town and Country Planning | 82 | 40 | Growth of unauthorised colonies |
| 1407 | 77 | Town and Country Planning | 82 | 41 | Licences granted in excess of permissible area |
| 1408 | 78 | Town and Country Planning | 82 | 42 | Delay in initiation of action for cancellation of licence. |
| 1409 | 79 | Town and Country Planning | 82 | 43 | Lack of action against defaulting developer |
| 1410 | 80 | Town and Country Planning | 82 | 44 | Part occupation certificate issued without recovering EDC |
| 1411 | 81 | Town and Country Planning | 82 | 45 | Non-development of colonies of cancelled licences |
| 1412 | 82 | Town and Country Planning | 82 | 46 | Short-transfer of Economically Weaker Sections plots/ flats |
| 1413 | 83 | Town and Country Planning | 82 | 47 | Non-recovery of External Development Charges/ Infrastructure Development Charges |
| 1414 | 84 | Town and Country Planning | 82 | 48 | Non-recovery of revised licence fee |
| 1415 | 85 | Town and Country Planning | 82 | 49 | Bank-guarantees not obtained from colonisers |
| 1416 | 86 | Town and Country Planning | 82 | 50 | Non-revalidation of bank guarantees |

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| 1417 | 87 | Town and Country Planning | 82 | 51 | Non-recovery of demolition charges |
| 1418 | 88 | Town and Country Planning | 82 | 52 | Grant of CLU permissions in violation of rules and regulations |
| 1419 | 89 | Town and Country Planning | 82 | 53 | Violations of conditions of CLU permission |
| 1420 | 90 | Town and Country Planning | 82 | 54 | Non-recovery of External Development Charges |
| 1421 | 91 | Town and Country Planning | 82 | 55 | Grant of Occupation Certificate to incomplete building |
| 1422 | 92 | Town and Country Planning | 82 | 56 | Irregular utilisation of agriculture warehouse |
| 1423 | 93 | Town and Country Planning | 82 | 57 | Excess payment to contractor (HSVP) |
| 1424 | 94 | Town and Country Planning | 82 | 58 | Execution of works irregularly and without calling tenders (HSVP) |
| 1425 | 95 | Town and Country Planning | 83 | 6 | Loss due to non-recovery of lease money |
| 1426 | 96 | Town and Country Planning | 83 | 7 | Non-recovery of compensation from contractor |
| Transport | | | | | |
| 1427 | 1 | Transport | 48 | 20 | Outstanding audit objections in internal audit |
| 1428 | 2 | Transport | 58 | 34 | Non deposit of token tax |
| 1429 | 3 | Transport | 58 | 121 | Taxes on Motor Vehicles |
| 1430 | 4 | Transport | 58 | 123 | Short realization of permit/countersignature fee |
| 1431 | 5 | Transport | 58 | 125 | Non-recovery of token tax in respect of Stage carriage buses |
| 1432 | 6 | Transport | 60 | 129 | Non/short charging of fitness fee (Passing fee) |
| 1433 | 7 | Transport | 60 | 130 | Non-realization of fees |
| 1434 | 8 | Transport | 62 | 43 | Non-realization of token tax |
| 1435 | 9 | Transport | 63 | 25 | Non deposit of token tax |
| 1436 | 10 | Transport | 65 | 50 | Non recovery of token tax in respect of stage carriage buses |
| 1437 | 11 | Transport | 65 | 51 | Short charging of driving licence fee |
| 1438 | 12 | Transport | 65 | 52 | Short realization of Registration fees |
| 1439 | 13 | Transport | 65 | 54 | Private Service Vehicles |
| 1440 | 14 | Transport | 67 | 79 | Non realization of token tax from private service vehicles |
| 1441 | 15 | Transport | 67 | 80 | Short realization of bid money on stage carriage permits |
| 1442 | 16 | Transport | 68 | 80 | Lack of control over monitoring of duplicate engine/chassis number |
| 1443 | 17 | Transport | 68 | 81 | Same registration numbers were allotted to two vehicles |

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| 1444 | 18 | Transport | 68 | 129 | Non-charging of permit transfer fee |
| 1445 | 19 | Transport | 68 | 130 | Non-realisation of bid money on stage carriage permits |
| 1446 | 20 | Transport | 68 | 131 | Non/short recovery of token tax from stage carriage bus owners |
| 1447 | 21 | Transport | 68 | 132 | Short realization of conductor's licence fee |
| 1448 | 22 | Transport | 70 | 69 | Stage carriage buys owners |
| 1449 | 23 | Transport | 70 | 70 | Short realization of permit transfer fee |
| 1450 | 24 | Transport | 70 | 71 | Non-realization of additional fee for retention of choice registration |
| 1451 | 25 | Transport | 71 | 72 | Stage carriage bus owners |
| 1452 | 26 | Transport | 71 | 74 | Non-realisation of additional fee for retention of choice registration mark |
| 1453 | 27 | Transport | 72 | 109 | City bus owners |
| 1454 | 28 | Transport | 73 | 143 | Non/short realization of bid money on stage carriage permits |
| 1455 | 29 | Transport | 74 | 63 | Avoidable loss due to procurement of buses violating CMVR |
| 1456 | 30 | Transport | 74 | 119 | Non collection of Adda fees |
| 1457 | 31 | Transport | 75 | 110 | Non/short levy of penalty on over loading of vehicles |
| 1458 | 32 | Transport | 75 | 111 | Non/short recovery of token tax from private/goods vehicles |
| 1459 | 33 | Transport | 75 | 112 | Short deposit/loss of interest on delayed deposit of Government revenue and non-attestation/verification of DCR/CTR register |
| 1460 | 34 | Transport | 80 | 29 | Undue favour to Agency |
| 1461 | 35 | Transport | 81 | 43 | Under utilization of buses |
| 1462 | 36 | Transport | 82 | 59 | Excess expenditure due to award of work at higher rates |
| 1463 | 37 | Transport | 84 | 34 | Results of Audit |
| 1464 | 38 | Transport | 84 | 35 | Non/Short realization of Goods Tax |
| 1465 | 39 | Transport | 84 | 36 | Non/Short realization of Token Tax |
| 1466 | 40 | Transport | 85 | 43 | Results of Audit: |
| 1467 | 41 | Transport | 85 | 44 | Non/short recovery of Token Tax: |
| Urban Local Bodies | | | | | |
| 1468 | 1 | Urban Development | 58 | 90 | Urban Employment Generation Programme |
| 1469 | 2 | Urban Development | 62 | 66 | Non-collection of fire tax |
| 1470 | 3 | Urban Development | 63 | 42 | Results of Audit |
| 1471 | 4 | Urban Development | 63 | 43 | Non recovery of 832 supervision charges |
| 1472 | 5 | Urban Local Bodies | 68 | 59 | Non-submission of Accounts |

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| 1473 | 6 | Urban Local Bodies | 73 | 66 | Audit Findings |
| 1474 | 7 | Urban Local Bodies | 75 | 11 | Non-recovery of supervision charges |
| 1475 | 8 | Urban Local Bodies | 75 | 13 | Split-up of estimates |
| 1476 | 9 | Urban Local Bodies | 75 | 17 | Non-recovery of Labour Cess |
| 1477 | 10 | Urban Local Bodies | 75 | 19 | Non-recovery of old outstanding taxes, fees etc |
| 1478 | 11 | Urban Local Bodies | 75 | 20 | Non-allotment of EWS houses constructed under JNNURM |
| 1479 | 12 | Urban Local Bodies | 75 | 21 | Solid Waste Management |
| 1480 | 13 | Urban Local Bodies | 75 | 22 | Urban wage employment programme |
| 1481 | 14 | Urban Local Bodies | 75 | 23 | Payment made without execution of works |
| 1482 | 15 | Urban Local Bodies | 75 | 25 | Internal Control |
| 1483 | 16 | Urban Local Bodies | 75 | 26 | Loss due to non-recovery of outstanding lease money |
| 1484 | 17 | Urban Local Bodies | 82 | 72 | Delay in furnishing utilisation certificates (S.F.) |
| 1485 | 18 | Urban Local Bodies | 83 | 10 | Excess payment to professional services providers |
| 1486 | 19 | Urban Local Bodies | 83 | 11 | Delay in submission of Utilisation Certificates |
| Welfare of SC and BC | | | | | |
| 1487 | 1 | Welfare of SC and BC (Transferred from Social Justice and Empowerment) | 44 | 26 | Liberation of scavengers |
| 1488 | 2 | Welfare of SC and BC | 80 | 40 | Suspected fraudulent payment of scholarships |
| 1489 | 3 | Welfare of SC and BC | 82 | 1 | Annual work plan and database of eligible beneficiaries not prepared. |
| 1490 | 4 | Welfare of SC and BC | 82 | 2 | Decline in number of SC beneficiaries |
| 1491 | 5 | Welfare of SC and BC | 82 | 3 | Non-payment of scholarship to SC students |
| 1492 | 6 | Welfare of SC and BC | 82 | 4 | Timelines for scholarship disbursement not prescribed |
| 1493 | 7 | Welfare of SC and BC | 82 | 5 | Budget allocation and expenditure |
| 1494 | 8 | Welfare of SC and BC | 82 | 6 | Irregularities in financial administration |
| 1495 | 9 | Welfare of SC and BC | 82 | 7 | Non-reconciliation of bank balances with response files |
| 1496 | 10 | Welfare of SC and BC | 82 | 8 | Irregularities in disbursement of scholarship |
| 1497 | 11 | Welfare of SC and BC | 82 | 9 | Payment of scholarship to students not registered with Universities |
| 1498 | 12 | Welfare of SC and BC | 82 | 10 | Disbursement of scholarship to students not registered with DMER |
| 1499 | 13 | Welfare of SC and BC | 82 | 11 | Payment of scholarship in excess of prescribed limit |

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| 1500 | 14 | Welfare of SC and BC | 82 | 12 | Double payment of scholarship |
| 1501 | 15 | Welfare of SC and BC | 82 | 13 | Lack of scrutiny regarding income, caste, education qualification, etc |
| 1502 | 16 | Welfare of SC and BC | 82 | 14 | Suspected fraudulent payment to students studying outside the State |
| 1503 | 17 | Welfare of SC and BC | 82 | 15 | Scholarship paid for same stage of education |
| 1504 | 18 | Welfare of SC and BC | 82 | 16 | Doubtful payment of scholarship |
| 1505 | 19 | Welfare of SC and BC | 82 | 17 | Payment made to students who were not residents of Haryana |
| 1506 | 20 | Welfare of SC and BC | 82 | 18 | Excess payment of Scholarship |
| 1507 | 21 | Welfare of SC and BC | 82 | 19 | Payment to overage students |
| 1508 | 22 | Welfare of SC and BC | 82 | 20 | Monitoring and evaluation |
| 1509 | 23 | Welfare of SC and BC | 82 | 21 | Evaluation of the scheme |
| 1510 | 24 | Welfare of SC and BC | 82 | 22 | Recommendations |
| Women and Child Development | | | | | |
| 1511 | 1 | Women and Child Development (Transferred from Social Justice and Empowerment) | 50 | 8 | Panjiri Plants |
| 1512 | 2 | Women and Child Development | 71 | 13 | Pre-school education kits |
| 1513 | 3 | Women and Child Development | 77 | 60 | Extra expenditure on purchase of utensils |
| 1514 | 4 | Women and Child Development | 79 | 54 | Occupancy in Homes and lack of awareness |
| 1515 | 5 | Women and Child Development | 79 | 56 | Follow up action and monitoring |
| 1516 | 6 | Women & child development | 83 | 29 | Misappropriations, losses, thefts, etc |