

**Report of the
Comptroller and Auditor General of India
on
Revenue Sector
for the year ended 31 March 2018**



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Assam
Report No. 2 of 2019

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PREFACE

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2018 has been prepared for submission to the Governor of Assam under Article 151 of the Constitution of India for being submitted to the State Legislature for taking appropriate action.

The Report contains significant audit observations relating to major Revenue earning Departments under Revenue Sector conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The instances mentioned in this Report are those, which came to notice in the course of test audit during the period 2017-18 as well as those which came to notice in the earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2017-18 have also been included, wherever necessary.

The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

This Report contains 29 paragraphs relating to non/short levy of taxes/duties/royalty, interest and penalty etc., loss of revenue, irregular exemption and other irregularities. It also contains a Performance Audit on ‘Collection of arrears of revenue in Finance (Taxation) Department’. Some of the major findings are mentioned below:

I. GENERAL

- The total receipts of the State for the year 2017-18 were ₹ 54,130.94 crore against ₹ 49,219.81 crore in the previous year. Of this, 32 *per cent* was raised by the State Government through tax revenue (₹ 13,215.52 crore) and non-tax revenue (₹ 4,071.97 crore). The balance 68 *per cent* was received from the Government of India in the form of State’s share of net proceeds of divisible Union taxes (₹ 22,301.54 crore) and grants-in-aid (₹ 14,541.91 crore).

(Paragraph 1.1)

- During the year 2017-18, two Audit Committee meetings in respect of Environment and Forests Department were held in which 146 paragraphs were settled.

(Paragraph 1.6.2)

- Test check of records of 100 offices conducted during the year 2017-18 revealed under-assessment/short levy/loss of revenue having financial implication of ₹ 986.64 crore in 931 cases.

(Paragraph 1.9.1)

II. FINANCE (TAXATION) DEPARTMENT

Performance Audit on ‘Collection of arrears of revenue in Finance (Taxation) Department’ revealed the following:

- The amount of arrear increased from ₹ 2,027.08 crore as on 1 April 2012 to ₹ 5,079.35 crore as on 31 March 2017, registering an increase of 151 *per cent*.

(Paragraph 2.4.6)

- Out of selected 142 cases pending in Hon’ble High Court/Assam Board of Revenue (ABR), in 35 cases amounting to ₹ 129.72 crore the Department continued reporting of arrear even though the Hon’ble High Court/ABR disposed of those cases.

(Paragraph 2.4.9)

- Out of selected 136 cases pending with Revision Authority/Appellate Authority, audit observed that, in 18 cases involving ₹ 29.83 crore, the Revision Authority/Appellate Authority has disposed of the cases with direction to re-assess or set aside the assessment order. However, Department continued to report those cases as arrear pending with Revision Authority/Appellate Authority.

(Paragraphs 2.4.10.1 & 2.4.11)

- Demands of ₹ 1,700.27 crore in respect of M/s. OIL and M/s. ONGC for the assessment year 2009-10 to 2012-13 were pending with the Revision Authority since August 2015 as no timeframe was fixed for disposal of revision petition by the Department.

(Paragraph 2.4.10.2)

- Inaction in pursuing the cases with the Assam Industrial Development Corporation resulted in non-realisation of arrear dues of ₹ 25.21 crore against closed Government Companies/ Corporations.

(Paragraphs 2.4.12.1 & 2.4.12.2)

- Arrear of ₹ 252.17 crore was locked up as either the warrant of arrest were not executed or the police authorities did not send any action taken report and Recovery Officers (RO) also failed to take up the matter with the higher authority of the Police Department despite instruction of the CT, Assam.

(Paragraph 2.4.14)

- An arrear of ₹ 16.81 crore remained un-realised from a dealer due to non-initiation of action as per provision of the Bengal Public Demands Recovery (BPDR) Act, 1913.

(Paragraph 2.4.15.2)

- Certificate proceedings were closed in respect of five assesseees without levy of interest of ₹ 38.64 lakh under the provisions of the BPDR Act, 1913.

(Paragraph 2.4.15.3)

- Loss of revenue of ₹ 12.95 crore due to dropping of 15 certificate cases.

(Paragraph 2.4.15.4)

- Delay in issue of requisition of arrear certificate by Assessing Officers (AOs) in 82 cases resulted in non-realisation of arrear amounting to ₹ 74.66 crore.

(Paragraph 2.4.16.1)

- Non-renewal of bank guarantee on time resulted in loss of government revenue of ₹ 1.38 crore.

(Paragraph 2.4.17)

- There was no system for monitoring progress of recovery of arrears due to non-maintenance of Instalment Register, Demand, Collection and Balance Register and Bank Guarantee Register.

(Paragraph 2.4.19)

Compliance audit observations

- The failure of the Assistant Commissioner of Taxes (ACT), Bongaigaon to detect the actual turnover of ₹ 54.52 lakh of a dealer resulted in evasion of tax of ₹ 7.36 lakh alongwith interest of ₹ 5.79 lakh which was also additionally leviable.

(Paragraph 2.6)

- Failure of the Superintendent of Taxes (ST), Silchar to reduce the Input Tax Credit (ITC) availed by a dealer against schemes/discount/incentive claimed by the dealer on intra-State purchase resulted in excess allowance of ITC of ₹ 11.28 lakh on which interest of ₹ 10.77 lakh was also leviable.

(Paragraph 2.7)

- Irregularly permission of exemption on stock transfer by the ST, Central VAT Audit Team resulted in non-levy of tax of ₹ 1.15 crore on which interest of ₹ 60.14 lakh was also leviable.

(Paragraph 2.8)

- STs, Guwahati Unit-D and Guwahati Unit-C failed to detect invalid 'C' Forms submitted by three dealers which resulted in short levy of tax of ₹ 12.89 lakh on which interest of ₹ 14.56 lakh was also leviable against which only tax amount of ₹ 6.79 lakh was recovered from a dealer.

(Paragraph 2.9)

III. EXCISE DEPARTMENT

Compliance audit observations

- Inaction on the part of the Superintendent of Excise (SE) resulted in non-realisation and short realisation of licence fees of ₹ 7.83 crore of distillery licence, brewery licence and botting licence from five licensees having Distillery, Brewery and Bottling plant.

(Paragraph 3.4)

- Short realisation of security deposit of ₹ 71.05 lakh against distillery and brewery licensees as the SE, Kamrup, Guwahati failed to realise the same at revised rate.

(Paragraph 3.5)

- Excise Department failed to renew brand names and label of potable India Made Foreign Liquor (IMFL) which resulted in non-realisation of renewal fee of ₹ 19 lakh.

(Paragraph 3.6)

- SE, Kamrup, Guwahati failed to realise establishment charges of ₹ 18.57 lakh from two licensees against which an amount of ₹ 5.38 lakh was realised from one licensee.

(Paragraph 3.7)

- Loss of revenue of ₹ 1.11 crore due to failure of the Excise Department to realise the duty coupled with wrong interpretation of Executive Instructions.

(Paragraph 3.8)

- Collection of licence fee of bonded warehouse at lower/pre-revised rate in respect of 26 bonded warehouse licensees resulted in short realisation of ₹ 1 crore.

(Paragraph 3.9)

- Non-realisation of licence fees of bonded warehouse and wholesale licences to the tune of ₹ 9.50 lakh from a Bonded Warehouse licensee by SE, Kamrup, Guwahati.

(Paragraph 3.10)

- Godown wastage allowed in excess of permissible limit on which excise duty of ₹ 29.18 lakh was not realised by the SEs, Kamrup and Sivasagar. Against this an amount of ₹ 16.76 lakh was reported realised from two licensees after audit observation.

(Paragraph 3.11)

- SE, Karimganj failed to detect the concealment of stock by a bonded warehouse which resulted in evasion of payment of ₹ 9.42 lakh against which an amount of ₹ 5.22 lakh was realized.

(Paragraph 3.12)

- SE, Kamrup failed to realise annual licence renewal fees of retail 'OFF'/'ON' licences amounting to ₹ 80 lakh from 18 licensees.

(Paragraph 3.13)

IV. TRANSPORT DEPARTMENT

Compliance audit observations

- Failure of the District Transport Officers (DTOs), North Lakhimpur and Kamrup (Metro) to review Fitness Expiry Report generated from 'VAHAN' software resulted in non-realisation of fitness fee and fine of ₹ 16.97 crore from 73,072 motor vehicles.

(Paragraph 4.4)

- DTO, Golaghat failed to issue demand notices to the 178 owners of Commercial Vehicles for collection of MV tax amounting to ₹ 97.20 lakh and fine of ₹ 16.09 lakh. An amount of ₹ 13.83 lakh and fine of ₹ 1.98 lakh was reportedly realised from 26 commercial vehicle owners at the instance of Audit.

(Paragraph 4.5)

- DTO, Kamrup (Metro) failed to realise inspection fee of ₹ 10.27 lakh on arrival of vehicles at dealer's point against which ₹ 2.36 lakh only was realised from three dealers.

(Paragraph 4.6)

- DTO, Goalpara failed to realise permit fee and fine of ₹ 8.01 lakh in respect of 304 vehicles which were plying without valid permit against which ₹ 0.47 lakh was realised.

(Paragraph 4.7)

- DTO, Goalpara calculated MV tax in Tax Defaulter Report incorrectly due to lack of validation check.

(Paragraph 4.8)

V. ENVIRONMENT AND FORESTS DEPARTMENT

Compliance audit observations

- Divisional Forest Officers (DFOs) failed to collect ₹ 1.14 crore as 'other charges' at the rate of 10 *per cent* of forest royalty towards Mines and Minerals Development, Restoration and Rehabilitation Fund.

(Paragraph 5.4)

- DFOs, Dhemaji and Kamrup divisions failed to collect forest royalty at revised rate which resulted in short realisation of ₹ 28.28 lakh.

(Paragraph 5.5)

- DFOs, Goalpara and Dhubri divisions failed to register mining leases/contracts which require registration with Registrar which resulting in non-realisation of stamp duty of ₹ 7.23 lakh and registration fee of ₹ 4.82 lakh.

(Paragraph 5.6)

- Lack of initiation on the part of the DFO, Nagaon division to renew the licences of forest produce trading depot resulting in non-realisation of licence renewal fee of ₹ 9.01 lakh.

(Paragraph 5.7)



CHAPTER - I
GENERAL

CHAPTER - I : GENERAL

1.1 Trend of Revenue Receipts

1.1.1 The tax and non-tax revenue raised by the Government of Assam (GoA) during the year 2017-18, the State's share of net proceeds of divisible Union taxes and duties assigned to State, Grants-in-aid received from the Government of India (GoI) during the year and the corresponding figures for the preceding four years are given in **Table 1.1.1**.

Table 1.1.1
Trend of Revenue Receipts

(₹ in crore)						
Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
1.	Revenue raised by the State Government					
	• Tax revenue	8,994.92	9,449.81	10,106.49	12,079.56	13,215.52
	• Non-tax revenue	2,705.03	2,412.89	2,741.56	4,353.13	4,071.97
	Total	11,699.95	11,862.70	12,848.05	16,432.69	17,287.49
	Percentage of increase over previous year	9.10	1.39	8.31	27.90	5.20
2.	Receipts from Government of India					
	• Share of net proceeds of divisible Union taxes and duties	11,574.52	12,283.71	16,784.88	20,188.64	22,301.54 ¹
	• Grants-in-aid	8,938.32	14,035.08	12,824.75	12,598.48	14,541.91
	Total	20,512.84	26,318.79	29,609.63	32,787.12	36,843.45
3.	Total receipts of the State Government (1 and 2)	32,212.79	38,181.49	42,457.68	49,219.81	54,130.94
4.	Percentage of 1 to 3	36	31	30	33	32

Source: Finance Accounts.

From the above table it appears that during the year 2017-18, the revenue raised by the State Government (₹ 17,287.49 crore) was 32 per cent of the total revenue receipts as against 33 per cent during the previous year. The balance 68 per cent of the receipts during 2017-18 was from the GoI.

Revenue Receipts grew by ₹ 4911.13 crore (10 per cent) over the previous year. The increase was contributed by Tax Revenue by ₹ 1135.96 crore (23 per cent), State's share of net proceeds of divisible Union Taxes and Duties by ₹ 2112.90 crore

¹ Note: For details, please see Statement No.14: Detailed accounts of revenue by minor heads in the Finance Accounts (Volume-2) of Government of Assam for the year 2017-18. Figures under the "share of net proceeds assigned to States" under the major heads 0005-Central Goods and Services Tax, 0008- Integrated Goods and Services Tax, 0020-Corporation Tax, 0021- Taxes on Income other than Corporation Tax, 0032-Taxes on Wealth, 0037-Customs, 0038-Union Excise Duties, 0044-Service Tax and 0045-Other Taxes and Duties on Commodities and Services booked in the Finance Accounts under 'A- Tax Revenue' have been excluded from revenue raised by the State Government and included in 'State's share of divisible Union taxes' in the above table

(43 per cent) and Grants-in-Aid from GoI by ₹ 1943.43 crore (40 per cent). The increase was, however, marginally offset by decrease in Non-Tax Revenue by ₹ 281.16 crore (6 per cent).

1.1.2 Details of tax revenue raised during the period 2013-14 to 2017-18 are given in **Table 1.1.2**.

Table 1.1.2
Details of Tax Revenue raised

(₹ in crore)

Sl. No.	Head of revenue	2013-14		2014-15		2015-16		2016-17		2017-18		Percentage of increase(+)/decrease (-) in 2017-18 over 2016-17
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	
1.	State Goods and Services Tax	--	--	--	--	--	--	--	--	11,223.28	4,077.67	--
2.	Taxes on Sales, Trade etc.	6,835.05	6,848.01	8,367.50	7,351.25	9,810.55	7,493.72	11,582.67	8,751.64	1,713.30	6,373.00	-27.18
3.	State Excise	609.05	610.26	763.72	664.99	878.77	807.96	1,299.55	963.81	1,393.72	1,095.16	13.63
4.	Stamps and Registration Fees	211.94	251.51	554.33	188.51	362.19	224.83	478.80	226.78	351.23	239.17	5.46
5.	Taxes and Duties on Electricity	49.24	40.54	56.44	44.00	58.38	48.64	79.75	49.44	76.00	60.19	21.74
6.	Taxes on Vehicles	365.38	351.11	441.31	364.53	505.59	442.73	577.81	521.59	691.78	646.96	24.04
7.	Taxes on Goods and Passengers	482.11	413.89	504.27	396.94	596.00	583.12	729.18	1,069.81	212.56	262.64	-75.45
8.	Other taxes on Income and Expenditure	181.08	186.36	235.05	191.28	268.36	182.93	303.20	184.27	285.83	193.38	4.94
9.	Other Taxes and Duties on Commodities and Services	36.09	47.60	110.39	54.92	68.54	61.09	107.04	78.97	140.09	34.44	-56.39
10.	Land Revenue	140.34	155.65	201.64	142.32	224.14	229.46	395.59	210.02	358.54	219.39	4.46
11.	Taxes on Agricultural Income	73.50	89.99	110.77	51.07	119.88	32.01	80.71	23.23	50.02	13.52	-41.80
Total		8,983.78	8,994.92	11,345.42	9,449.81	12,892.40	10,106.49	15,634.30	12,079.56	16,496.35	13,215.52	9.40

Source: Annual Financial Statement and Finance Accounts.

The increase of ₹ 1136 crore (nine per cent) in Tax Revenue in 2017-18 as compared to previous year, was mainly on account of contribution of State Goods and Services Tax (SGST) by ₹ 4077.67 crore and increase in State Excise by ₹ 131.35 crore, which was, however, offset by decrease in Tax on Sales, Trades etc., by ₹ 2378.64 crore and Taxes on Goods and Passengers by ₹ 807.17 crore.

The reasons for major variations in respect of tax revenue during 2017-18 over those of 2016-17 as reported by the concerned department(s) were as follows:

Excise Department: The increase of revenue was due to increase in issuance of permits, sale of liquor, strengthening of enforcement activities which helped plugging the revenue leakage considerably.

Finance (Taxation) Department:

- **Taxes on Sales, Trade etc.:** The decrease of revenue was mainly due to introduction of Goods and Services Tax (GST) *w.e.f.* 1 July 2017 in which all items were subsumed except Value Added Tax (VAT) on petroleum product and alcohol for human consumption.
- **Taxes on Duties on Electricity:** The increase of revenue was due to enhancement of energy rate *w.e.f.* 27 October 2017.
- **Taxes on Goods and Passengers:** The decrease of revenue was mainly due to the fact that the Entry Tax had subsumed into GST *w.e.f.* 1 July 2017 and ₹ 450 crore (approximately) which was collected in 2016-17 under the Assam Taxation (Liquidation of Arrears Dues) (Amendment) Act, 2016.
- **Taxes on Agricultural Income:** The decrease of revenue collection was mainly due to increase of exemption limit from ₹ 1 lakh to ₹ 2.50 lakh for medium and small tax payers.

The other Departments had not intimated (December 2018) the reasons for the increase/decrease of their revenue in 2017-18 over 2016-17 despite requests.

1.1.3 Details of non-tax revenue raised during the period 2013-14 to 2017-18 are given in **Table 1.1.3**.

Table 1.1.3
Details of Non-Tax Revenue raised

Sl. No.	Head of revenue	2013-14		2014-15		2015-16		2016-17		2017-18		Percentage of increase(+) / decrease (-) in 2017-18 over 2016-17
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	
1.	Petroleum	2,285.09	1,791.31	3,200.02	1,421.15	3,200.06	1,672.03	3,583.63	3,101.96	5,590.71	2,533.20	-18.34
2.	Interest Receipts	544.09	418.61	628.63	313.99	515.76	298.80	424.93	475.40	398.32	305.39	-35.76
3.	Dairy Development	0.28	0.48	9.61	0.43	0.59	0.07	0.58	0.39	0.10	0.18	-53.85
4.	Forestry and Wild Life	195.17	100.92	136.22	115.99	124.34	117.30	995.74	215.85	561.30	250.74	16.16
5.	Non-ferrous Mining and Metallurgical industries	1.08	0.48	1.35	0.96	0.60	3.31	2.56	5.81	5.08	6.13	5.51
6.	Miscellaneous General Services	30.15	60.02	0.01	268.50	73.94	4.81	360.67	-6.15	6.36	24.91	505.04
7.	Medium Irrigation	0.27	0.43	0.47	0.62	0.53	0.84	0.83	0.47	1.11	0.88	87.23
8.	Medical and Public Health	13.31	11.29	14.95	11.38	13.91	15.47	15.29	12.33	20.46	22.68	83.94
9.	Co-operation	0.56	0.63	0.71	0.47	0.78	0.64	0.64	0.57	0.85	0.56	-1.75
10.	Public Works	3.63	2.01	4.09	1.14	2.47	3.84	1.54	3.37	5.05	3.67	8.90
11.	Police	34.42	59.40	44.63	43.54	73.19	52.62	58.49	52.88	69.59	51.10	-3.37
12.	Other Administrative	57.51	62.48	69.92	69.25	76.98	329.16	93.02	210.46	435.32	75.74	-64.01

Sl. No.	Head of revenue	2013-14		2014-15		2015-16		2016-17		2017-18		Percentage of increase(+) / decrease (-) in 2017-18 over 2016-17
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	
	Services											
13.	Coal and Lignite	50.00	38.76	54.15	51.22	47.75	32.58	55.00	36.05	91.60	47.60	32.04
14.	Roads and Bridges	101.12	50.40	64.83	42.18	62.10	28.69	156.66	41.10	37.94	27.42	-33.28
15.	Others ²	82.82	107.81	68.66	72.07	132.86	181.40	96.94	202.64	240.17	721.77	256.18
Total		3,400.31	2,705.03	4,298.25	2,412.89	4,325.86	2,741.56	5,846.52	4,353.13	7,463.96	4,071.97	-6.46

Source: Annual Financial Statement and Finance Accounts.

The decrease in Non-Tax Revenue in 2017-18 by ₹ 281.16 crore over the previous year was mainly on account of decrease in receipt of royalties on crude oil from GoI by ₹ 568.76 crore and Interest Receipts by ₹ 170.01 crore, which was, however offset by increases of ₹ 519.13 crore under 'Others'.

The reasons for major variations in respect of non-tax revenue during 2017-18 over those of 2016-17 were as explained below:

Mines and Minerals Department: The Department had intimated that the increase in revenue under the head 'Coal and Lignite' was due to increase in production of coal and arrears of royalty receipt while the decrease in revenue under the head 'Petroleum' was due to receipt of arrears of royalty during the previous year and uniform royalty adjustment.

Interest Receipts: The decrease in revenue under 'Interest Receipts' was mainly due to decrease of interest realized on investment of cash balance during the year 2017-18. At the beginning of 2017-18 the investment held in cash balance was ₹ 5181.64 crore, however, during the year the Government utilized ₹ 4244.69 crore which resulted in reduction in earning of interest on cash balance investment.

The other Departments had not intimated (December 2018) the reasons for increase/decrease of their receipts in 2017-18 over 2016-17 despite requests.

1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2018 in respect of the Finance (Taxation), Excise, Mines and Minerals and Transport Departments amounted to ₹ 5,217.48 crore of which ₹ 2,092.06 crore was outstanding for more than five years, as detailed in the **Table 1.2**.

² Others include 29 major head of accounts.

Table 1.2
Arrears of revenue

(₹ in crore)					
Sl. No.	Heads of Revenue	Name of Department	Total Amount outstanding as on 31 March 2018	Amount outstanding for more than five years as on 31 March 2018	Replies of the Departments
1.	Taxes on Agricultural Income	Finance (Taxation) Department	52.58	49.26	<p>The total arrear outstanding of ₹ 5,208.67 crore as on 31 March 2018 was attributable to the following factors:</p> <ul style="list-style-type: none"> Some amount of dues become arrears when the amount is not paid by the dealers on due date. The assessing officer issues notices to the defaulters for payment of arrears. For the amount which cannot be realised by the assessing officers in spite of all efforts, arrear certificates are issued by the assessing officers to the <i>bakijai</i> officers for realisation of the amount and these amounts remain as arrear with Superintendent of Taxes (Recovery) till recovery of arrear amount. Pending of cases, involving arrear of revenue, in High Court/Supreme Court/Board of Revenue and with appellate /revision authority. Untraceability of dealers.
2.	Professional Tax		1.90	1.11	
3.	Land Revenue (Assam Taxes on Specified Lands)		2,080.73	1,072.46	
4.	Taxes on Sales, Trade, etc.		2,936.37	890.35	
5.	Taxes on Goods and Passengers		94.55	35.79	
6.	Other Taxes and Duties on Commodities and Services		6.72	4.25	
7.	Taxes and Duties on Electricity		35.82	30.07	
8.	State Excise	Excise Department	1.58	1.58	Though Excise levies are prepaid, due to non-payment of renewal licence fee by M/s. Nixil Pharmaceuticals, Balipara, Tezpur, the total arrear outstanding as on 31 March 2018 was ₹ 1.58 crore. The licensee was non-functional.
9.	Non-ferrous Mining and Metallurgical Industries	Mines and Minerals Department	1.98	1.98	Non-payments of royalty on limestone by M/s. NECEM Cements Ltd. and M/s. Vinay Cements Ltd.
10.	Taxes on Vehicles	Transport Department	5.25	5.21	Shortage of Enforcement Personnel/staff and inadequate infrastructure in respect of Enforcement drives.
Total			5,217.48	2,092.06	

The replies of the departments capture the reasons for outstanding arrears of revenue. The fact remains that recovery of ₹ 2,092.06 crore was pending for more than five years. Clearance of arrears of such magnitude requires focused efforts by all departments concerned and a push for coordination with other departments such as banks, police department and quasi-judicial/ judicial bodies involved in the process of recovery. Total arrears of ₹ 5,217.48 crore were pending with the departmental authorities as on 31 March 2018. As can be seen from table 1.1.1, this amounts to 30 per cent of the total revenue raised by the GoA in 2017-18.

1.3 Arrears in Assessments

The details of arrears in assessments pending at the beginning of the year, cases becoming due for assessments during the year, cases disposed of during the year and number of cases pending for assessment at the end of the year as furnished by the Finance (Taxation) Department in respect of various taxation Acts are given in **Table 1.3**.

Table 1.3
Arrears in assessments

Head of revenue	Arrears of assessment due as on 31 March 2017	New cases due for assessments during 2017-18	Total assessment due	Cases disposed of during 2017-18	Balance at the end of the year	Percentage of disposal (col. 5 to 4)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Sales Tax (AGST/AVAT/CST Acts)	15,267	13,719	28,986	12,573	16,413	43.38
APTC & E Taxation Act ³	27,592	21,909	49,501	22,298	27,203	45.05
Amusement & Betting Taxation Act	537	429	966	349	617	36.13
Entry Tax Act	3,119	1,614	4,733	1,369	3,364	28.93
Luxury (Hotel & Lodging Houses) Act	430	319	749	269	480	35.91
Electricity Duty Act	2,488	333	2,821	174	2,647	6.17
Taxation (on Specified Lands) Act	621	540	1,161	187	974	16.11
Agricultural Income Tax Act	1,388	750	2,088	599	1,489	28.69
Total	51,442	39,613	91,005	37,818	53,187	41.56

The assessments pending at the end of the year increased over the previous year in respect of all the cases except Assam Professions, Trades, Callings and Employments Taxation Act, 1947. The percentage of disposal of cases due for assessment in respect of Assam Electricity Duty Act, 1964 was particularly poor (6.17 per cent). Further, the percentage of overall disposal compared to the cases due for assessment was only 41.56 per cent which resulted in increase of arrears of assessment. Pendency in assessment may result in non/short realisation of Government revenues and further accumulation in arrears of revenue.

Recommendation No. 1: The Department should take proactive steps to dispose of arrears of assessment in a time bound manner.

1.4 Evasion of tax detected by the Department

The details of cases of tax evasion detected by the Finance (Taxation) Department, cases finalised and the demands for additional tax raised as reported by the department is given in **Table 1.4**.

³ Assam Professions, Trades, Calling and Employment Taxation Act, 1974

Table 1.4

Evasion of tax

Head of revenue	Cases pending as on 31 March 2017	Cases detected during 2017-18	Total	Number of cases in which assessment/ investigation completed and additional demand with penalty etc. raised		Number of cases pending for finalisation as on 31 March 2018
				Number of cases	Amount of demand (₹ in crore)	
Sales Tax/ VAT	364	930	1,294	1,016	5.39	278
Total	364	930	1,298	1,016	5.39	278

The department detected 930 cases of tax evasion in 2017-18 and raised additional demand of ₹ 5.39 crore during the year. However, the cases pending at the end of the year stood at 278 against 364 cases in the previous year. The department needs to make efforts to clear the pending cases. However, other departments did not furnish the information on evasion of taxes though called for (August 2018).

1.5 Pendency of refund cases

The number of refund cases pending at the beginning of 2017-18, claims received during the year, refunds allowed during the year and the cases pending at the close of 2017-18, as reported by the Finance (Taxation) Department is given in **Table 1.5**.

Table 1.5
Details of pendency of refund cases

Sl. No.	Particulars	Sales Tax/VAT	
		No. of cases	Amount
1.	Claims outstanding at the beginning of the year ⁴	60	70.29
2.	Claims received during the year	113	46.64
3.	Refunds allowed during the year	113	39.13
4.	Balance outstanding at the end of the year	60	77.80

It can be seen from the above table that there were 60 cases involving ₹ 77.80 crore which were outstanding at the end of the year. The Assam Value Added Tax Act provides for the payment of interest at the rate of nine *per cent* per annum in case of refund, if the amount is not refunded to the dealer within 90 days from the date of any order, authorising such refund.

Recommendation No.2: The Department, needs to put in place a mechanism to monitor the pendency of refund cases to ensure that there is no delay in refund of dues, so that payment of interest is avoided.

1.6 Response of Government/departments towards audit

The Accountant General (Audit), Assam (AG) conducts periodical inspection of the Government offices to test check their transactions and verify the maintenance of

⁴ The CT, Assam stated (November 2018) that the claims of outstanding amount at the beginning of 2017-18 does not tally with the balance outstanding amount at the end of 2016-17. This is because the ACT, Bongaigaon unit had shown ₹ 119.55 crore by mistake instead of ₹ 54.66 crore. This has been corrected this year.

important accounts and other records as prescribed under the extant rules and procedures. These inspections are followed up with the Inspection Reports (IRs), incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the heads of the offices inspected with copies to the higher authorities for taking prompt corrective action. The heads of the offices are required to promptly comply with the observations contained in the IRs, rectify the defects and omissions and report compliance through initial replies to the AG within one month from the date of issue of the IRs.

With respect to IRs issued upto December 2017, the position was that 5,511 paragraphs pertaining to 1,061 IRs involving ₹ 2,312.82 crore remained outstanding at the end of June 2018 as shown in **Table 1.6**, alongwith the corresponding figures for the preceding two years.

Table 1.6
Details of pending IRs

	June 2016	June 2017	June 2018
Number of IRs pending for settlement	918	1,005	1,061
Number of outstanding audit paragraphs	3,521	4,018	5,511
Amount of revenue involved (₹ in crore)	7,169.23	7,524.37	2,312.82 ⁵

1.6.1 The department-wise details of the IRs and paragraphs outstanding as on 30 June 2018 and the amounts involved are given in **Table 1.6.1**.

Table 1.6.1
Department-wise details of outstanding IRs

Sl. No.	Name of the Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit paragraphs	(₹ in crore)
					Money value involved
1.	Finance (Taxation)	Taxes on sales, trade etc.	241	2,672	842.62
		Agricultural Income Tax	15	43	7.97
		Other Taxes	96	327	384.65
2.	Excise	State Excise	120	656	678.02
3.	Transport	Taxes on Motor Vehicles	141	576	90.32
4.	Revenue and Disaster Management (Registration)	Stamps and Registration fees	125	266	10.21
5.	Mines and Minerals	Non-ferrous mining and metallurgical industries	10	12	106.12
6.	Environment and Forests	Forestry and Wild Life	313	959	192.91
Total			1,061	5,511	2,312.82

Audit did not receive even the first replies from the heads of offices within one month from the date of issue of the IRs in respect of 69 IRs issued during 2017-18.

⁵ The main reason for drastic reduction in amount of revenue was due to settlement/deletion of paragraphs during Audit Committee Meeting in May 2018 in respect of Mines and Minerals Department. Further, some paragraphs under Mines and Minerals Department relating to surface rent were settled due to payment of surface rent at old rates instead of revised rates as per Order of Hon'ble Gauhati High Court and deletion of some IR/paragraphs featured in earlier C&AG's Audit Reports on Revenue Receipts, GoA. Further, number of paragraphs, though increased upto June 2018, have no significant money value involved in those paragraphs.

Further, the large pendency of IRs/paragraphs was due to non-receipt of replies which indicates that the heads of offices did not initiate action to rectify the defects, omissions and irregularities pointed out by the AG in the IRs.

Recommendation No. 3: The departments should take action to clear all outstanding IRs/paragraphs by furnishing replies within the prescribed timeframe.

1.6.2 Departmental Audit Committee Meetings

The Government set up audit committees to monitor and expedite the progress of the settlement of the IRs and paragraphs. The details of the Audit Committee Meetings held during 2017-18 and the paragraphs settled as a consequence thereof is given in **Table 1.6.2**.

Table 1.6.2
Details of Departmental Audit Committee Meetings

Sl. No.	Head of revenue	Number of meetings held	Number of paras settled	(₹ in crore)
				Amount
1.	Environment & Forests	02	146	35.76
Total		02	146	35.76

During the year, two Audit Committee Meetings were held in which 735 paras were discussed and 146 paras (20 per cent) were dropped on the basis of replies furnished by the Environment & Forests Department.

Recommendation No. 4: In view of the increasing trend of outstanding IRs/audit paragraphs (refer para 1.6.1), the Government needs to prescribe holding of Quarterly Audit Committee Meetings for every department to facilitate timely disposal of outstanding IRs/audit paragraphs.

1.6.3 Response of the Departments to the draft audit paragraphs

The draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India are forwarded by the AG to the Principal Secretaries/Secretaries of the Departments concerned, drawing their attention to audit findings and requesting them to send their response within six weeks. The fact of non-receipt of the replies from the Government/Department is invariably indicated at the end of such paragraphs included in the Audit Report.

Between July and August 2018, 37 draft paragraphs and a Performance Audit (PA) on 'Collection of arrears of revenue in Finance (Taxation) Department' were sent to the Principal Secretaries/Secretaries of the respective Departments. The replies furnished by the Departments/Directorates have been appropriately incorporated in the respective paragraphs. However, eight draft paragraphs have been withdrawn as

assessments were under sub-judice or relevant information/documents and satisfactory replies have been furnished by the Departments/Government. In respect of eight draft paragraphs, an amount of ₹ 0.53 crore had been partially recovered by Finance (Taxation) Department, Excise Department and Transport Department.

1.6.4 Follow up on the Audit Reports

The internal working system of the Public Accounts Committee (PAC), notified in August 2001, September 2014 and October 2018 laid down that after the presentation of the Report of the Comptroller and Auditor General of India in the Legislative Assembly, the departments shall initiate action on the audit paragraphs and the action taken explanatory notes thereon should be submitted by the Government within three months of tabling the Reports, for consideration of the PAC. In spite of these provisions, the explanatory notes on audit paragraphs of the Reports were being delayed inordinately. 151 paragraphs included in the Reports of the Comptroller and Auditor General of India on Revenue Sector of the Government of Assam for the years ended 31 March 2013-17 were placed before the State Legislature between August 2014 and September 2018. In none of the cases, action taken explanatory notes of the Departments were received within the stipulated time line.

1.7 Analysis of the mechanism for dealing with the issues raised by Audit

To analyse the system of addressing the issues highlighted in the IRs/Audit Reports by the departments/Government, the action taken on the paragraphs and PAs included in the Audit Reports of the last five years for one department is evaluated in detail and included in this Audit Report.

Paragraphs 1.7.1 and 1.7.2 discuss the performance of **Finance (Taxation) Department** in respect of the cases detected in the course of local audit during the last five years and also the cases included in the Audit Reports for years 2013-14 to 2017-18.

1.7.1 Position of Inspection Reports

The summarised position of IRs issued during the last five years, paragraphs included in these IRs and their status as on 31 March 2017 in respect of Finance (Taxation) Department are tabulated in **Table 1.7.1**.

Table 1.7.1

Position of Inspection Reports

(₹ in crore)

Year	Opening Balance			Addition during the year			Clearance during the year			Closing Balance		
	IRs	Paras	Money value	IRs	Paras	Money value	IRs	Paras	Money value	IRs	Paras	Money value
2013-14	151	1008	435.87	30	308	126.49	03	51	13.51	178	1265	548.85
2014-15	178	1265	548.85	29	224	105.59	04	72	32.94	203	1417	621.51
2015-16	203	1417	621.51	20	121	85.36	03	181	133.54	220	1357	573.33
2016-17	220	1357	573.33	23	250	211.5	00	26	14.74	243	1581	770.09
2017-18	243	1581	770.09	19	229	301.15	02	30	43.99	260	1780	1027.25

It is evident from the above table that, against 151 outstanding IRs with 1008 paragraphs at the beginning of 2013-14, the number of outstanding IRs had increased to 260 with 1780 paragraphs at the end of 2017-18.

During 2013-18, only one Audit Committee Meeting between the Department and AG was held to settle the old paragraphs in 2014-15, as a result of which six paragraphs could be settled. This was out of a total of 360 paragraphs cleared during the same period.

1.7.2 Recovery of amounts in respect of accepted cases

The position of paragraphs included in the Audit Reports of the last five years, those accepted by Finance (Taxation) Department and the amount recovered thereagainst are given in **Table 1.7.2**.

Table 1.7.2

Position of recovery of accepted cases

(₹ in crore)

Year of Audit Report	Number of paragraphs included	Money value of the paragraphs	Number of paragraphs accepted	Money value of accepted paragraphs	Amount recovered	Cumulative position of recovery of accepted cases as of 31 March 2017
2012-13	32	35.62	27	31.72	4.28	6.97
2013-14	10 ⁶	395.02	9	5.72	0.61	
2014-15	15 ⁷	218.23	10	11.02	0.32	
2015-16	11 ⁸	285.44	6	7.57	--	
2016-17	11	14.34	7	12.42	1.76	

It is evident from the above table that the progress of recovery even in accepted cases was very slow during the last five years.

Recommendation No. 5: The Department should take immediate action to pursue and monitor recovery of the dues involved at least in the accepted cases.

⁶ PA on 'Efficiency and effectiveness of Scrutiny and Assessment under AVAT and CST Acts'.

⁷ PA on 'Admissibility of Input Tax Credit'

⁸ Compliance Audit on 'Impact of Tax Exemptions to Industrial Units of Assam'

1.7.3 Action taken on the recommendations accepted by the Government/Departments

The Performance Audits (PAs) conducted by the AG are forwarded to the departments concerned with a request to furnish their replies. These PAs are further discussed during exit conference and the department's views received during the exit conference and at other points of time are included while finalising the PAs for the Audit Reports. Besides, Audit also makes recommendations against some specific issues brought out in the PAs wherever felt appropriate.

During 2013-14, a PA on 'Efficiency and effectiveness of Scrutiny and Assessment under AVAT and CST Acts' was carried out wherein 10 recommendations were made to the Finance (Taxation) Department. The Department reported that action was taken in respect of the recommendations and also against other paragraphs featured in the PA (details are given in **Appendix – I**). It was observed that the Department had taken steps to streamline its system and procedures in the light of audit concerns brought out in the said PA.

1.8 Audit Planning

For the purposes of audit, the offices under various departments are categorised as 'high', 'medium' and 'low' risk units according to their quantum of revenue collection, past nature and trends of audit observations and other parameters. The annual audit plan of the AG is prepared on the basis of risk analysis which *inter-alia* includes critical issues in government revenue and tax administration i.e. budget speech, white paper on state finances, Reports of the Finance Commission (State and Central), recommendations of the Taxation Reforms Committee, statistical analysis of revenue earnings during the past five years, factors in tax administration and audit coverage and its impact during past five years.

During 2017-18, against a total of 368 auditable units, 100 units were planned and audited. The details are given in **Appendix – II**.

Besides, the above audits, a Performance Audit (featured in paragraph 2.4 of this Report) was also taken up during the year.

1.9 Results of Audit

1.9.1 Position of audit conducted during the year

Test check of records of 100 offices of Finance (Taxation), State Excise, Transport, Environment and Forests and other departmental offices conducted during 2017-18 detected under-assessment/short levy/loss of revenue aggregating ₹ 986.64 crore in 931 cases. During the course of the year, the departments concerned accepted under-assessment and other deficiencies amounting to ₹ 1.13 crore involving 10 cases pointed out in audit during 2017-18. The departments had collected

₹ 1.89 crore in 47 cases during 2017-18, pertaining to the audit findings of previous years also.

1.9.2 Coverage of this Report

This Report contains 29 paragraphs suitably clubbed into appropriate captions and a PA on 'Collection of arrears of revenue in Finance (Taxation) Department' having a total financial effect of ₹ 666.47 crore of which the departments accepted audit observations in 28 cases (including PA) involving revenue of ₹ 666.07 crore and recovered revenue of ₹ 0.53 crore.



CHAPTER - II
FINANCE (TAXATION)
DEPARTMENT

CHAPTER – II: FINANCE (TAXATION) DEPARTMENT

2.1 Tax Administration

The Finance (Taxation) Department is responsible for the administration of taxes on sales, trade etc. in the State. The Commissioner of Taxes (CT), Assam is the Head of the Department who is responsible for administration of all taxation measures and for general control and supervision over the zonal and unit offices and the staff engaged in collection of taxes and to guard against evasion of taxes. He is also the authority for disposing of revision petitions under all Taxation Acts and laws besides providing clarifications under the Assam Value Added Tax (AVAT) Act, 2003. He is assisted by Additional Commissioners of Taxes, Joint Commissioners of Taxes (JCT), Deputy Commissioners of Taxes (DCT), Assistant Commissioners of Taxes (ACT), Superintendents of Taxes (ST) and Inspectors of Taxes both at the Headquarters and zonal/unit levels. The Commissionerate of Taxes had one Head Office/Commissioner's Office, 10 Zonal Offices, five Appellate Offices, 34 Unit Offices, 23 Recovery Offices and 10 check posts (abolished with effect from mid night of 31 July 2017 after introduction of Goods and Services Tax Act).

The functioning of the Department is governed by the provisions of the AVAT Act, 2003 (*w.e.f.* 1 May 2005); the Assam Goods and Services Tax Act, 2017, the Central Sales Tax (CST) Act, 1956; the Assam Entry Tax (AET) Act, 2008 (*w.e.f.* 1 June 2008); the Assam Professions, Trades, Callings and Employments Taxation Act, 1947; the Assam Tax on Luxuries (Hotels and Lodgings Houses) Act, 1989; the Assam Amusement and Betting Taxation Act, 1939; the Assam Electricity Duty Act, 1964; the Assam Taxation (on Specified Lands) Act, 1990; the Assam Agricultural Income Tax Act, 1939; the Assam Health Infrastructure and Services Development Fund Act (*w.e.f.* 1 July 2015), and various administrative orders issued from time to time.

Implementation of Goods & Services Tax (GST):

GST in Assam was implemented on 1 July 2017 along with the rest of the country. It is also a tax on goods and services with value addition at each stage having comprehensive and continuous chain of set-off mechanisms from the producer's/service provider's point to the retailer's level where only the final consumer should bear the tax.

The six indirect taxes which were subsumed under GST are (a) Value Added Tax (except five petroleum products *i.e.* petrol, diesel, aviation turbine fuel (ATF), natural gas & petroleum crude) and liquor for human consumption; (b) Central Sales Tax (except five petroleum products *i.e.* petrol, diesel, ATF, natural gas & petroleum crude) and liquor for human consumption; (c) Entertainment Tax including taxes on lottery, betting and gambling; (d) Entry Tax/Octroi; (e) Luxury

Tax (Hotels and Lodgings Houses) and (f) State cesses and surcharges in so as they relate to supply of goods and services like cess under the Assam Health Infrastructure and Services Development Fund Act, 2009.

2.2 Working of internal audit wing

Internal audit, a vital component of internal control mechanism, functions as the internal oversight of the Department and is a vital tool which enables the management to assure itself that prescribed systems are functioning reasonably well.

It was observed that although an internal audit wing was created by the Government in May 1988 with staff strength of eight internal auditors in the office of the CT, Assam, no personnel was posted in the wing during 2017-18. This situation defeated the very purpose for which the internal audit wing was created.

Recommendation: Internal Audit Wing should be made functional in the Department immediately to ensure compliance with Acts/Rules and Government Regulations.

2.3 Results of audit

In 2017-18, test check of records of 26 offices (out of total 85 offices) relating to VAT/Sales tax assessments and other records showed turnover escaping assessment of tax and other irregularities involving ₹ 234.41 crore in 375 cases. A Performance Audit on 'Collection of arrears of revenue in Finance (Taxation) Department' was also conducted during the year. The results of PA involved revenue implication of ₹ 631.86 crore. The details are given in **Table 2.1**.

**Table 2.1
Results of Audit**

Sl. No.	Category	Number of cases	Amount (₹ in crore)
Assam General Sales Tax/Assam Value Added Tax/Central Sales Tax and other Taxation Acts			
1.	Performance Audit on 'Collection of arrears of revenue in Finance (Taxation) Department'	1	631.86
Assam Value Added Tax/ Central Sales Tax			
2.	Turnover escaping assessment	6	12.02
3.	Irregular grant of Input Tax Credit (ITC)	68	73.95
4.	Concealment of turnover	92	31.78
5.	Short levy of tax and interest	36	43.71
6.	Non-levy of tax and interest	14	6.56
7.	Irregular allowance of concessional rate of tax	29	33.39
8.	Other irregularities	103	32.48
Total		349	865.75
Other Taxes			
1.	Short/Non-levy of Entry Tax	1	0.07
2.	Short/Non-levy of Professional Tax	18	0.17
3.	Short levy of tax and interest	4	0.21
4.	Non-levy of interest	3	0.03
5.	Other irregularities	1	0.04
Total		27	0.52
Grand Total		376	866.27

During the course of the year, the Department accepted underassessment and other deficiencies involving ₹ 1.58 crore in 28 cases which were pointed out in audit during 2017-18. An amount of ₹ 1.45 crore was recovered in 22 cases during the year 2017-18 pertaining to earlier years.

Audit findings of Performance Audit on ‘Collection of arrears of revenue in Finance (Taxation) Department’ involving revenue implication of ₹ 631.86 crore and a few illustrative cases involving ₹ 2.37 crore are discussed in the following paragraphs.

SECTION – A

2.4 Performance Audit on ‘Collection of arrears of revenue in Finance (Taxation) Department’

Highlights

- The amount of arrear increased from ₹ 2,027.08 crore as on 1 April 2012 to ₹ 5,079.35 crore as on 31 March 2017, registering an increase of 151 per cent.

(Paragraph 2.4.6)

- Out of selected 142 cases pending in Hon’ble High Court/Assam Board of Revenue (ABR), in 35 cases amounting to ₹ 129.72 crore the Department continued reporting of arrear even though the Hon’ble High Court/ABR disposed of those cases.

(Paragraph 2.4.9)

- Out of selected 136 cases pending with Revision Authority/Appellate Authority, audit observed that in 18 cases involving ₹ 29.83 crore, the Revision Authority/Appellate Authority has disposed of the cases with direction to re-assess or set aside the assessment order. However, Department continued to report those cases as arrear pending with Revision Authority/Appellate Authority.

(Paragraphs 2.4.10.1 & 2.4.11)

- Demands of ₹ 1,700.27 crore in respect of M/s. OIL and M/s. ONGC for the assessment year 2009-10 to 2012-13 were pending with the Revision Authority since August 2015 as no timeframe was fixed for disposal of revision petition by the Department.

(Paragraph 2.4.10.2)

- Inaction in pursuing the cases with the Assam Industrial Development Corporation resulted in non-realisation of arrear dues of ₹ 25.21 crore against closed Government Companies/ Corporations.

(Paragraphs 2.4.12.1 & 2.4.12.2)

- Arrear of ₹ 252.17 crore was locked up as either the warrant of arrest were not executed or the police authorities did not send any action taken report and Recovery Officers (RO) also failed to take up the matter with the higher authority of the Police Department despite instruction of the CT, Assam.

(Paragraph 2.4.14)

- An arrear of ₹ 16.81 crore remained un-realised from a dealer due to non-initiation of action as per provision of the Bengal Public Demands Recovery (BPDR) Act, 1913.

(Paragraph 2.4.15.2)

- Certificate proceedings were closed in respect of five assesseees without levy of interest of ₹ 38.64 lakh under the provisions of the BPDR Act, 1913.

(Paragraph 2.4.15.3)

- Loss of revenue of ₹ 12.95 crore due to dropping of 15 certificate cases.

(Paragraph 2.4.15.4)

- Delay in issue of requisition of arrear certificate by Assessing Officers (AOs) in 82 cases resulted in non-realisation of arrear amounting to ₹ 74.66 crore.

(Paragraph 2.4.16.1)

- Non-renewal of bank guarantee on time resulted in loss of government revenue of ₹ 1.38 crore.

(Paragraph 2.4.17)

- There was no system for monitoring progress of recovery of arrears due to non-maintenance of Instalment Register, Demand Collection and Balance Register and Bank Guarantee Register.

(Paragraph 2.4.19)

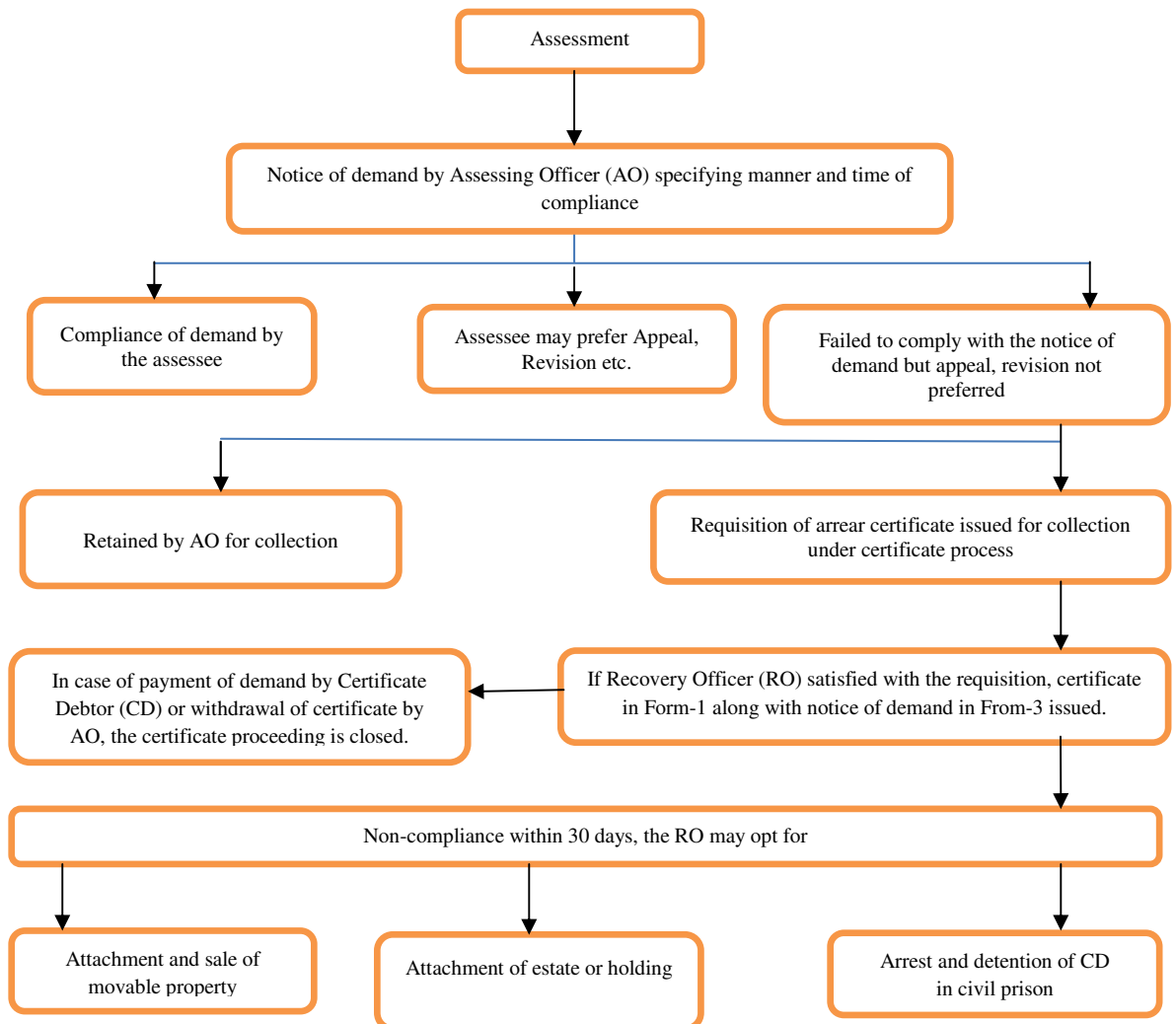
2.4.1 Introduction

The Finance (Taxation) Department, Government of Assam (GoA) is primarily responsible for administration of taxes on trade and commerce in the State. Such taxes contributed 84 *per cent* to 87 *per cent* of tax revenue of the State during 2012-13 to 2016-17. The Commissioner of Taxes (CT) is responsible for supervision of proper implementation of tax laws as well as assessment, levy and collection of taxes pertaining to different statutes⁹ and Rules framed thereunder. Assessment is the process to determine the turnover of a dealer to ascertain the tax liability and includes provisional assessment, self-assessment, audit assessment and re-assessment. Under Section 39 of the AVAT Act (being the mother Act is applicable *mutatis mutandis* in respect of other taxes), assessments are required to

⁹ The Assam General Sales Tax (AGST) Act, 1993, The Assam Value Added Tax (AVAT) Act, 2003. The Central Sales Tax (CST) Act, 1956, The Assam Entry Tax (AET) Act, 2008, The Assam Professions, Trades, Callings and Employments Taxation Act, 1947, The Assam Tax on Luxuries (Hotels and Lodgings Houses) Act, 1989, The Assam Amusement and Betting Taxation Act, 1939, The Assam Electricity Duty Act, 1964, The Assam Taxation (on Specified Land) Act, 1990 and The Assam Agricultural Income Tax Act, 1939.

be initiated and completed before expiry of five years from the year to which the assessment relates. As per Section 43 & 46 of the Act *ibid*, the amount of tax, interest or penalty that remains unpaid even after due date of payment *i.e.* 30 days from the date of issue of demand notice, the same shall be recoverable as arrear of land revenue under the provisions of the Assam Land and Revenue Regulation, 1886 (ALRR) and the Bengal Public Demands Recovery Act, 1913 (BPDR Act) (as adopted by the GoA).

The process of recovery of arrears of revenue, also known as certificate process, is depicted in the following flow chart:



For recovery of arrears, the Assessing Officer (AO) is required to issue requisition of Arrear Certificate (AC) to the Recovery Officer (RO)¹⁰ (enjoys same power as Certificate-Officer under the BPDR Act, 1913) of the Taxation Department who are appointed by the GoA under Section 46 of the AVAT Act, 2003 to assist the CT, Assam. The RO is the main functionary responsible for recovery of arrears after the

¹⁰ The GoA empowered the CT, Assam or any person appointed to assist the CT, Assam not below the rank of Superintendent of Taxes for the purpose of recovery of arrears under Section 46 of the AVAT Act, 2003.

details of arrears demand are communicated to him by the AO, the amount in arrear can be recovered as public demand (certificate process).

The position of collection and pendency of arrears due to different reasons is to be reported to the CT by ROs as well as AOs.

2.4.2 Organisational set up

The CT, Assam administers all tax measures and supervision of assessment, levy and collection of taxes under the overall monitoring and control of the Secretary, Finance (Taxation) Department, GoA. The State is divided into ten zones comprising of 37¹¹ assessment units. Assessment, levy and collection of taxes is done by Assessing Officers (AOs). There are 23 Recovery Offices with the primary function of recovery of arrears of taxes.

2.4.3 Audit objectives

The Performance Audit (PA) was conducted with a view to ascertain:

- the extent and nature of accumulated arrears and reasons thereof;
- whether the provisions of the Acts, Rules and Departmental instructions /guidelines issued for recovery of arrears of revenue are being followed scrupulously; and
- adequacy and effectiveness of the internal control and monitoring mechanism in the Department in collection of arrears of revenue.

2.4.4 Scope and Methodology of Performance Audit

The audit was conducted between April and July 2018 covering the period 2012-17. Records of the Secretary, Finance (Taxation) Department, CT, Assam and 12¹² (out of 23) Recovery Offices were examined. Cross-verification of records were carried out in five¹³ Assessing units (out of 37 Assessing units) where there was the largest pendency of recovery cases (₹ 182.39 crore). Out of 15401 arrear cases pending under different stages, audit selected 2957 cases (19.20 *per cent*) for scrutiny under the selected units.

An Entry Conference was held on 20 April 2018 with the Joint Secretary, Finance (Taxation) Department and the CT wherein scope, methodology and objectives of the PA were explained. The draft report of the PA was forwarded to the Government and the CT, Assam on 20 August 2018. An Exit Conference was held on 12 November 2018 with the Principal Secretary, Finance Department, GoA and the CT, Assam wherein the audit findings, conclusions and recommendations of the PA were discussed. The replies of the Government/Department received on draft

¹¹ Includes Agricultural Income Tax Officer and two Check posts *viz.* Jalukbari CP and Kabaitory CP as assigned with assessment power (abolished after implementation of GST).

¹² Recovery Offices – Guwahati, Jorhat, Golaghat, Tinsukia, Dibrugarh, Sivasagar, Mangaldoi, Morigaon, Nagaon, Dhubri, Kokrajhar and Silchar were selected through statistical sampling method of Probability Proportional to Size Without Replacement (PPSWOR).

¹³ Guwahati Unit-A, Guwahati Unit-B and Guwahati Unit-C, Sivasagar and Naharkatia.

report and during the Exit Conference have been incorporated in the relevant paragraphs wherever applicable.

2.4.5 Acknowledgement

The Indian Audit and Accounts Department acknowledges the co-operation extended by the Finance (Taxation) Department, its officers and staff in providing necessary information and records to Audit. However, at unit level, records related to demands raised on TDS cases mostly pertaining to the Assam General Sales Tax Act, 1993 were not produced to Audit for verification due to which Audit could not ascertain the actions taken on those cases by the Department and reasons for accumulation.

2.4.6 Trend of revenue and arrears

The amount of arrear increased from ₹ 2,027.08 crore as on 1 April 2012 to ₹ 5,079.35 crore as on 31 March 2017, registering an increase of 151 per cent. During the same period, revenue of the State increased from ₹ 7,050.56 crore to ₹ 10,293.75 crore, which was 46 per cent.

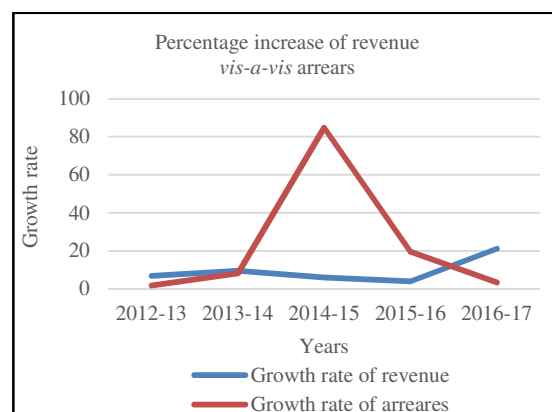
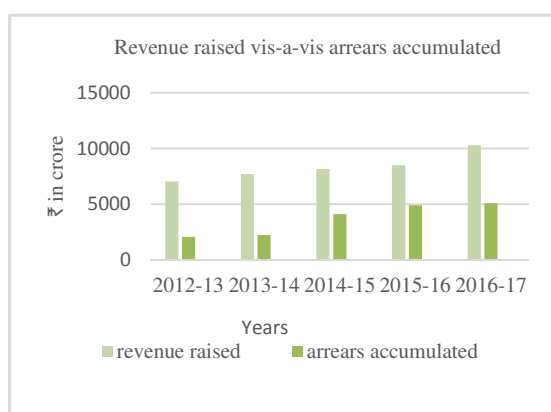
Table 2.2

Revenue raised vis-a-vis arrear accumulated

(₹ in crore)

Year	Total revenue raised	Accumulated arrears at the end of the year ¹⁴	Growth rate of revenue in per cent	Growth rate of arrears in per cent
2012-13	7050.56	2062.54	6.76 ¹⁵	1.75 ¹⁶
2013-14	7719.62	2230.22	9.49	8.13
2014-15	8177.16	4120.85	5.93	84.77
2015-16	8504.57	4921.65	4.00	19.43
2016-17	10293.75	5079.35	21.04	3.21

Source: Information furnished by the CT, Assam



During 2012-13 to 2016-17, Audit observed that the year-wise growth rate of arrear ranged from 1.75 per cent to 84.77 per cent, while growth rate of revenue during the same period ranged from four per cent to 21.04 per cent. The steep increase in

¹⁴ The department did not include outstanding dues under the Assam Electricity Duty Act, 1964 as the dues are being adjusted through book transfer and not considered as arrears recoverable under the ALRR and BPDR Act.

¹⁵ Revenue collection during 2011-12 was ₹ 6,604.31 crore.

¹⁶ Closing balance of arrears of revenue during 2011-12 was ₹ 2,027.08 crore.

arrears by 85 per cent during 2014-15 was mainly due to demand of tax and interest amounting to ₹ 1700.27 crore raised under the AVAT Act, 2003 in respect of M/s. Oil India Ltd. (OIL), Naharkatia and M/s. Oil and Natural Gas Corporation Ltd. (ONGC), Sivasagar which remained unrealised within the demand period and requisition of arrear certificates were issued by the respective AOs for realisation under BPDR Act, 1913.

Table 2.3
Year wise accumulation of arrear vis-a-vis disposal of arrears

Year	Arrears at the beginning of the year	Addition during the year	Total	Amount disposed of			Closing balance	Arrears pending at AOs level	Arrears under certificate process
				Realised	Set aside by Appellate Authority	Total			
2012-13	2027.08	181.04	2208.12	122.88	22.70	145.58	2062.54	184.21	515.39
2013-14	2062.54	301.25	2363.79	86.22	47.35	133.57	2230.22	515.28	529.51
2014-15	2230.22	2030.99	4261.21	78.29	62.07	140.36	4120.85	438.94	1971.83
2015-16	4120.85	935.53	5056.38	70.26	64.47	134.73	4921.65	340.22	2124.75
2016-17	4921.65	407.60	5330.54	226.33	23.57	249.90	5079.35	243.57	2123.88
Total		3856.41		583.98	220.16	804.14			

Source: Information furnished by the CT, Assam

From **Table 2.3**, Audit observed that during the period 2012-13 to 2016-17, there was an addition of arrear of ₹ 3,856.41 crore, whereas the total disposal of arrear was only ₹ 804.14 crore. Thus, accumulation of arrear was almost five times compared to disposal of arrears. The increase in realisation of arrears during 2016-17 was largely due to introduction of the Assam Taxation (Liquidation of Arrear Dues) (Amendment) Act, 2016¹⁷, which was applicable from 26 August 2016 to 21 March 2017. Of the total disposal of ₹ 804.14 crore, ₹ 583.98 crore was actually realised and ₹ 220.16 crore was set aside or reduced under Liquidation Scheme/Courts/ Revision/Appellate orders. Moreover, out of the total arrears ₹ 5079.35 crore, the amount pending with courts of law was ₹ 2,550.97 crore. If the amount of arrears locked up in judicial proceedings is excluded, the remaining arrears comes to ₹ 2,528.38 crore. The average rate of disposal of arrears during 2012-17 was ₹ 160.83 crore per year vis-a-vis average rate of collection of arrears was ₹ 116.80 crore per year. The details of settlement of cases and collection of arrears are discussed in the succeeding paragraphs.

The Department stated (November 2018) that maximum arrears are related to Oil and other Public Sector Undertakings and matters were pending at different stage of court proceeding/redressal forum.

2.4.7 Impact of GST on accumulated arrears and audit recommendations

The period covered under this PA is from 1 April 2012 to 31 March 2017. However, it is pertinent to mention here that introduction of the Goods and Services Tax (GST) from July 2017, would have no impact on the arrears pending under various

¹⁷ Notification No. LGL.36/2005/55 dated 26 August 2016. Scheme offers reduction of interest and penalty on payment of arrears within the specified period.

Acts. GST was implemented in the Country from 1 July 2017 replacing many indirect taxes under one tax and Assam is the first State to ratify the GST bill. Accordingly, Assam Goods and Services Tax (AGST) Act has been enacted by the State Legislature for levy and collection of State tax on supply of goods and services, which subsumed Assam Value Added Tax Act, Assam Entry Tax Act, Assam (Amusement & Betting) Tax Act and Assam Tax on Luxuries (Hotels and Lodging Houses and Hospitals) Act besides Central Sales Tax Act¹⁸. The AGST Act, 2017, includes legal provisions relating to the recovery of arrears arising out of proceedings under the existing law. The position of arrears of revenue as on 31 March 2017 under various Acts, subsumed in GST as detailed in **Table 2.4**:

Table 2.4
Act-wise position of arrear subsumed in GST and remained out of GST

(₹ in crore)			
Name of the Act	Total amount of arrear as on 31 March 2017	Amount pending disposal under judicial Courts and Revisional and Appellate Authorities.	Recovery of arrear pending with the ROs and AOs
Acts subsumed under GST			
Assam General Sales Tax Act, 1993	374.92	56.91	318.01
Assam Value Added Tax, 2003	2231.89	454.18	1777.71
Assam Entry Tax Act, 2008	93.50	10.53	82.97
Assam (Amusement & Betting) Tax Act, 1939	0.21	0.00	0.21
Assam Tax on Luxuries (Hotels and Lodging Houses and Hospitals) Act, 1989	5.11	0.27	4.84
Central Sales Tax Act, 1956	238.18	84.10	154.08
Total	2943.81	605.99	2337.82
Acts not subsumed under GST			
The Assam Professions, Trades, Callings and Employments Taxation Act, 1947	2.03	0.01	2.02
The Assam Electricity Duty Act, 1964	0.00	0.00	0.00
The Assam Taxation (on Specified Land) Act, 1990	2080.89	2056.87	24.02
The Assam Agricultural Income Tax Act, 1939	52.62	50.33	2.29
Total	2135.54	2107.21	28.33
Grand total	5079.35	2713.20	2366.15

Some of the legal provisions under AGST Act, 2017 relating to the recovery of arrears arising out of the proceedings under the existing law as clarified¹⁹ by the CT, Assam in May 2018 are highlighted below:

a. Where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the existing law, any amount of tax, interest, fine or penalty becomes recoverable, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the AGST Act [Section 142(8) of the AGST Act].

b. If due to any proceedings of appeal, review or reference relating to output tax liability initiated, whether before, on or after the appointed day, under the existing

¹⁸ Was levied by Central Government but retained by State Government.

¹⁹ Circular No.08/2018-GST dated 2 May 2018

law, any amount of output tax becomes recoverable, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the AGST Act [Section 142(7) (a) of the AGST Act].

Further,

- i. Clause (b) of sub-section 10 of Section 54 of the AGST Act, 2017 provides that, the proper officer (Assessing Officer) may deduct from the refund due any tax, interest, penalty, fee or any other amount which the taxable person is liable to pay but which remains unpaid under this Act or under the existing law. The refund amount can be reduced by the arrear dues under subsumed Act while sanctioning the refund amount.*
- ii. A liability can be raised under Section 142 of the AGST Act, 2017 in Liability Register of taxpayer and he shall discharge this liability before discharging the current liability. (such provision is available in the GSTN system).*

The Department in their replies (November 2018) stated that most of the taxpayers, who have arrears dues, have already migrated to GST as such the Department shall be in a position to recover a good portion of the arrears through the mechanism enshrined under GST. Further, the Department also stated that under Section 49 of the AGST Act, the Input Tax Credit (ITC) can be blocked, if any taxpayer violates the provisions of the GST Act for which the Government revenue suffers.

Under Section 39 of the AVAT Act, 2003 no assessment shall be made after the expiry of five years from the end of the year to which the assessment relates. However, in cases where specific information is available, re-assessment can be made under Section 40 of AVAT Act, 2003 within a period of eight years after allowing the dealer an opportunity of being heard.

Actions required to be taken by the State Government

- Government should ensure realisation of arrears under the existing law which have been subsumed in GST Act by application of provision of AGST Act.***
- Government should link all the outstanding demands under the existing law with GSTN to ensure that no defaulters continue their business without relinquishing previous demands prior to registration under GST Act.***
- AGST Act, 2017 has given special powers to the Prescribed Authority to initiate recovery proceeding. Therefore, the Department may consider creating a separate recovery cell under the Commissioner of Taxes abolishing existing Recovery Offices considering number of arrear cases involved under the Acts which have not been subsumed under GST.***

2.4.8 Accumulation of arrears

2.4.8.1 Pendency of arrear at different stages

The detailed break-up of number of cases and arrears pending at different stages as on 31 March 2017 were as detailed in **Table 2.5**:

Table 2.5
Position of pendency of arrears at different stages

Stages at which pending	No. of cases	Amount involved (₹ in crore)	Percentage to total arrear
Pending in Appellate Tribunal (ABR ²⁰)/ Courts	385	2,550.97	50.22
Pending with Revision Authority	215	58.12	1.14
Pending with the Appellate Authority	342	104.11	2.05
Recoverable arrear pending with ROs	12,730	2,122.58	41.79
Recoverable arrear pending with AOs	1,729	243.57	4.80
Total	15,401	5,079.35	

Source: Information furnished by the CT, Assam

On analysis of pending cases at various level audit found that 381 and 223 cases were pending in Appellate Tribunal/courts and Revision Authority against 385 and 215 cases respectively as shown by the Department.

It appears from the above table that 942 cases (6.12 per cent) of arrears amounting to ₹ 2713.20 crore were pending with Appellate Tribunal (ABR)/ Courts/ Revision Authority and Appellate Authority and therefore could not be categorised as arrears. It was observed that out of recoverable arrear of ₹ 2,122.58 crore pending with the ROs, ₹ 1,349.71 crore in respect of M/s. OIL, under the AVAT Act, was actually pending with the Revision Authority since August 2015 and therefore, was not recoverable under the certificate process. Further, out of ₹ 2,550.97 crore pending with Appellate Tribunal (ABR)/ Courts, ₹ 350.55 crore in respect of M/s. ONGC was actually pending with the Revision Authority since August 2015. Thus, the position of pending cases under revision process as reported by the Department/CT did not match with records furnished by ROs. The Position of arrears pending at different stages as furnished by the Department/CT required reconciliation with the figures maintained by the Legal Cell of CT and ROs. On analysis of realisable arrears of ₹ 243.57 crore with AO, Audit observed that 70 per cent of the arrear amounting to ₹ 169 crore was pending with AO, Guwahati Unit-A.

The Department accepted (November 2018) audit observation and agreed to take follow up action in the above cases.

The amount of arrears accumulated at various stages highlighted the need for strengthening the system of management of arrears, as discussed in the succeeding paragraphs.

²⁰ The Assam Board of Revenue

Recommendation: Government should reconcile the realisable arrears and non-realisable arrears at different stages and focus on realisable arrears for recovery.

2.4.8.2 Age wise position of arrears

Age-wise pendency of cases and amount of arrears are as detailed in **Table 2.6**.

Table 2.6
Age wise pendency of arrears

Age	No. of cases	Amount (₹ in crore)	Percentage to arrears to total arrears
Demand less than one year old	291	272.36	5.36
Demand less than three years old but more than one year old	811	2,560.28	50.41
Demand less than five years old but more than three year old	931	239.92	4.72
Demand more than five year old	13,368	2,006.79	39.51
Total	15,401	5,079.35	

Source: Information furnished by the CT, Assam

It is evident from the above **Table 2.6** that out of 15,401 cases involving ₹ 5,079.35 crore in entire State, ₹ 2,006.79 crore (39.51 per cent) in respect of 13,368 cases remained unrealised for more than five years. As the Department did not prescribe any norms/target for disposal of arrear cases, recovery of such arrears would become difficult, as they grow older.

The Department stated (November 2018) that they were going to issue appropriate instruction to all concerned. Further development on this issue was awaited (December 2018).

Recommendation: Government/Department may prescribe norms/targets for collection of arrears considering realisable arrears and monitor the progress at all levels, with special emphasis on those cases which are more than five years old to avoid pendency of arrears for long time.

Audit observations

2.4.9 Cases pending in Hon'ble Supreme Court/ High Court/ABR

Under the provision of Section 80 and 81 of the AVAT Act, 2003, any person who is aggrieved by an order passed by the Appellate/Revision Authority or a taxing authority not below the rank of Deputy Commissioner of Taxes may appeal to the Appellate Tribunal and High Court within sixty days from the date of receipt of order.

As per information furnished by the CT, there were 385 cases involving ₹ 2,550.97 crore pending disposal in Hon'ble Supreme Court/High Court/Assam Board of Revenue (ABR) as on 31 March 2017, which was 50.22 per cent of the total arrear revenue.

Audit test checked 142 cases (36.88 *per cent*) out of 385 cases involving ₹ 321.07 crore. Instances of lack of follow up action /non-compliance of verdict of the Appellate Tribunal/ Courts resulted in non-realisation or accumulation of arrear cases are discussed below:

2.4.9.1 Audit test checked 109 cases (42.74 *per cent*) out of 255 cases pending in Hon'ble Supreme Court/ High Court. It was noticed that 29 cases (26.61 *per cent*) (**Appendix – III**) involving an arrear of ₹ 112.35 crore pending as per departmental records were disposed of by the Hon'ble Gauhati High Court (between June 2011 to September 2016). Due to lack of co-ordination between the departmental authorities, an arrear of ₹ 112.35 crore remained unadjusted and the Department continued reporting of arrear in those cases even though the Hon'ble Gauhati High Court had quashed the assessment order or directed to file appeal with the departmental authorities.

2.4.9.2 Audit test checked 33 cases (25.38 *per cent*) out of 130 cases pending in ABR. It was noticed that in six cases (**Appendix - IV**) an arrear of ₹ 17.37 crore was pending before the ABR as per departmental records. However, audit cross-verified these cases with the records of the ABR and found that the cases were disposed of but no follow-up action was initiated by the Department. Thus, due to lack of co-ordination between the departmental authorities, arrear of ₹ 17.37 crore remained unadjusted and the Department continued reporting the same as arrears.

During the exit conference (November 2018), the CT while accepting the audit observations stated that such cases could not be struck off from the accumulated arrears due to non-availability of judgement/ orders with the Department. The justification furnished by the CT, Assam was not tenable as Court orders were available in the official website of Hon'ble Gauhati High Court. However, in reply the Department stated (November 2018) that they were going to instruct all concerned to take necessary action as per Hon'ble High Court/ ABR orders. Further development on this issue was awaited (December 2018).

Recommendation: The legal cell of the Department may establish a liaison with Courts/Tribunal/Appellate authorities to ensure timely and appropriate action where cases have been disposed of.

2.4.10 Cases pending under revision process with CT

Under the AVAT Act, 2003, no time limit was fixed for disposal of revision petition by the CT and the Department did not fix any time limit for disposal of cases in the interest of State revenue.

As per Section 82 of the AVAT Act, 2003, the CT may on his own motion or on the application made in prescribed manner by the dealer or person affected by an order passed by a person appointed to assist the CT under sub-section 1 of Section 3, call for record of any proceeding under this Act in which any such order has been passed

and may make such enquiry or cause such enquiry to be made and subject to provision of the said Act, pass such order thereon, not being an order prejudicial to the dealer or person to whom the order relates as he thinks fit.

Some of the major cases where no action was initiated or action initiated with delay by the ROs/AOs resulted in accumulation of arrear of revenue are discussed as under:

2.4.10.1 Out of 215 cases, 58 cases (26.97 per cent) were selected in course of audit, it was observed that in nine cases involving ₹ 14.86 crore (**Appendix - V**), the revision authority had disposed of the cases with direction to recover, re-assess or set aside the assessment orders. However, the ROs did not take steps to strike off the arrear cases where revision authority had already decided but continued to report as arrear pending with revision authority.

The Department stated (November 2018) that these cases have now been struck off from the records of *Bakijai* cases except in case of M/s. Hills Trade Agencies, as disposal order was not available in the record of AO/RO.

2.4.10.2 Audit observed that demand of ₹ 1,700.27²¹ crore was raised under the AVAT Act, 2003 in respect of M/s. OIL and M/s. ONGC for the assessment year 2009-10 to 2012-13 due to disallowance of discount claimed by the assessee and inclusion of transportation cost in the sales price by the AO while completing assessments. The certificate cases were initiated in September 2014 and November 2014. The revision petitions filed by the assessee on the demand were admitted without pre-deposit²² in August 2015. Further, Audit observed that these petitions were yet to be heard. However, it was noticed that M/s. OIL has deposited part of demanded tax of ₹ 19.08²³ crore (in June 2016) pertaining to transportation cost as levied by the AO. This resulted in blockade of revenue to that extent for a considerable period due to delay in finalisation of revision petitions.

During the exit conference (November 2018), the CT stated that the revision petitions of M/s. OIL and M/s. ONGC would be disposed of shortly. Further development in this regard was awaited (December 2018).

Recommendation: Government/ Department may consider to prescribe a time frame for disposal of cases under revision by CT in the interest of State revenue. The Department should fix responsibility for non-disposal of two cases involving arrears of demand of ₹1700.27 crore, for more than three years.

²¹ Tax and interest of ₹ 1349.71 crore and ₹ 350.58 crore in respect of M/s. OIL and M/s. ONGC respectively. These amounts also include further interest totalling to ₹ 36.87 crore levied at the time of issue of requisition of arrear certificate.

²² As per direction received from Hon'ble Gauhati High Court and ABR to accept the petitions without any pre-deposit.

²³ Including interest up to 31 March 2016.

2.4.11 Demand locked up under Appeal

Under Section 79 of the AVAT Act, 2003 any person aggrieved by an order passed under the Act by a tax authority lower in rank than a Deputy Commissioner of Taxes, may appeal to the Appellate Authority in a prescribed manner, within sixty days from the date of receipt of such order.

As per information furnished by the CT, there was 342 cases involving ₹ 104.11 crore pending under appeal, which was 2.05 per cent of the total arrear. Out of 342 cases, 78 cases (22.81 per cent) were selected in course of audit. Audit observed that in nine cases involving arrear of ₹ 14.97 crore (**Appendix - VI**), either the Appellate Authority had disposed of or the cases were settled under the Assam Taxation (Liquidation of Arrear Dues) (Amendment) Act, 2016. However, the ROs continued to report these cases as arrear pending with Appellate Authority.

The Department stated (November 2018) that these cases have now been struck off from the records of *Bakijai* cases except in cases of M/s. Bajrang Tea Trading Co. and M/s. Procter and Gamble Home Products Ltd., as disposal orders were not available in the record of AOs/ROs.

Recommendation: Government/Department may consider timely disposal of appeal cases which are pending under the existing law to initiate process of recovery to accelerate collection of arrears of revenue. Further, pending cases be reviewed periodically so that proper action may be initiated against the disposed of cases without delay.

2.4.12 Demand locked up with Government Department

As per information obtained from the selected 12 ROs (out of 23), there were 75 cases involving ₹ 45.96 crore pending against the Government Departments/Corporations etc.

2.4.12.1 Audit noticed that in selected 11 cases ²⁴ (14.67 per cent), out of 75 cases arrear of ₹ 21.57 crore was pending as on 31 March 2017. A perusal of records of individual cases revealed that though the certificate process was initiated against the defaulters between May 1990 and March 2005 by the RO, Guwahati, arrears remained pending without any further action. As it is evident from notification²⁵ issued by GoA, these companies had declared closure of their business and an Asset Management Cell (AMC) was created to sell out the assets of the companies. However, it was observed that the ROs/CT did not take any initiative to claim arrear dues pending against the companies through AMC. Thus, inaction on the part of the Department to claim its arrear dues before the AMC resulted in non-realisation of arrear revenue to the tune of ₹ 21.57 crore.

²⁴ M/s. Assam Government Construction Corp. Ltd. (₹ 1.65 crore), M/s. Assam Conductor and Tubes Ltd. (₹ 0.11 crore) and M/s. Assam State Co-operative Marketing & Consumer's federation Ltd. (₹ 19.81 crore).

²⁵ No. PE/111/2004/422 dated 11/12/2006

Recommendation: Department may take appropriate and timely action to claim and realise dues against the Companies which had already been declared closure of their business.

2.4.12.2 Audit observed that M/s. Assam Syntax Ltd., a subsidiary of the Assam Industrial Development Corporation (AIDC) was liable to pay arrear of assessed tax of ₹ 3.64²⁶ crore. The certificate process was initiated in March 1993 followed by several notices till August 1996. After a gap of 15 years, the RO, Guwahati took up the issue of (in March 2012) non-payment of arrear with the Managing Director (MD), AIDC. In response, the MD, AIDC informed that the company has closed down its business from April 2008. Thus, delay in initiative by the Department and unawareness of the closure of business resulted in non-realisation of arrear of ₹ 3.64 crore.

2.4.12.3 Audit observed that demand of ₹ 38.31²⁷ lakh was pending against the Deputy Director, Tourism, Kaziranga. However, the certificate process was initiated in November 2015 for demand of ₹ 21.68²⁸ lakh under Assam Tax on Luxuries (Hotels and Lodgings Houses) Act, 1989 pertaining to the period 1995 to 2004. It was noticed that neither any further action was initiated to realise the arrear under certificate process nor was the matter taken up with higher authority of Tourism Department, GoA. Further, the AO did not issue requisition of arrear certificate for the remaining period²⁹ amounting to ₹ 16.63 lakh pertaining to period 2004-05 to 2014-15.

The Department stated (November 2018) that they were exploring the possibility of engaging AIDC for proper appropriation towards recovery of arrears where there is a disposal of assets. Further, the Department was also exploring possibility for writing off those cases which were very old and chances of recovery was remote. During exit conference (November 2018), the CT also stated that instruction would be issued to AO, Golaghat to take immediate steps to realise all outstanding dues against the Deputy Director, Tourism, Kaziranga. Further development was awaited (December 2018).

Recommendation: Department may consider a practical yet a time bound monitoring system to claim and realise dues from the Government Companies and Department.

2.4.13 Demand locked up with the Collector of other State (inter-State arrear Certificate)

As per Section 12 of the BPDR Act, 1913 in a case where a defaulter has shifted his business/residence out of the State/District, an Arrear Certificate is required to be sent to the District Collector of the State/District concerned for arranging recovery of Government dues.

²⁶ For the assessment period 1987 to 1993 under Assam Finance (Sales Tax) & CST Acts.

²⁷ The Assam Tax on Luxuries Act, 1989 pertaining to the assessment years 1995-96 to 2003-04

²⁸ For the period 1995-96 to 2003-04

²⁹ Period 2004-05 to 2014-15

2.4.13.1 Audit observed from the records of the ROs³⁰, that 107 cases involving ₹ 50.63 crore was pending with the various District Collectors (DC) (including inter-State) as on 31 March 2017. These cases were sent to DCs of State/District concerned (between 1978 and 2016) for realisation of dues as the defaulter had shifted their business to other States/Districts.

Scrutiny of case records of 107 cases sent to DCs, revealed that no pursuance was made in 94 cases (87.85 per cent) by the ROs after 2012. Thus, due to lack of pursuance with the DCs, arrear dues of ₹ 50.63 crore remained unrealised.

Recommendation: Department may issue necessary instruction to ROs to follow up inter-State arrear certificate cases and initiate action under the GST laws/ existing laws.

2.4.13.2 Audit observed that requisition of arrear certificate for ₹ 42.60³¹ lakh against M/s. Bajrang Trading Company was issued in July 2000. The RO, Guwahati, requested the AO concerned (in October 2001) to furnish the whereabouts of the dealer as the defaulter had closed down his business in Guwahati. The AO (in November 2001) furnished the permanent address of the defaulter located in other State³². However, the RO failed to issue an inter-State arrear certificate even though dealer's permanent address in the other State was available. Thus, due to non-issue of inter-State arrear certificate, an amount of ₹ 42.60 lakh remained unrealised.

The Department stated (November 2018) that the instructions would be issued to ROs to closely monitor the present status of inter-State arrear certificate issued. Further, during the exit conference (November 2018), the Principal Secretary, Finance Department, Assam directed the CT to investigate the reasons for non-issue of inter-State arrear certificates and take appropriate action wherever necessary.

Recommendation: Department may fix responsibility for non-issue of inter-State arrear certificate which resulted in accumulation of arrears.

2.4.14 Demand locked up due to non-execution of arrest warrant

As per Section 14 of the BPDR Act, 1913, RO may order execution of a certificate by arresting the Certificate Debtor and detaining him in civil prison. The CT, Assam in May 2007 instructed the ROs to take up the matter regarding non-execution of warrant of arrest by police with the Superintendent of Police and Deputy Commissioner of the District concerned.

Audit scrutiny of certificate cases in selected ROs, revealed that during 2012-17, warrants of arrest in 1910 cases involving ₹ 401.29 crore were sent to different police stations specifying the dates within which such warrant was to be executed. Out of the 1910 cases, in 373 cases (19.53 per cent), the warrants were executed and

³⁰ Guwahati, Nagaon & Tinsukia

³¹ under the AGST Act for the period ending 1995, 1996 & 1997

³² as disclosed by the dealer in the AGST application form

an amount of ₹ 5.63 crore was realised. Further, it was also observed that in 40 cases (2.09 per cent) involving ₹ 143.49 crore, the police reported that the Certificate Debtors were either not traceable or had closed down the business. In remaining 1497 cases (78.38 per cent), either the warrant of arrest were not executed or the police authorities did not send any action taken report. The matter of non-execution of warrants of arrest by the police authorities was not taken up by ROs with the SPs/DCs despite CT's instruction in May 2007. Thus, the failure of the ROs/ Department to take up the matter of non-execution of warrants of arrest with the higher authorities of the Police Department, an arrear involving ₹ 252.17 crore remained un-realised.

A case study:

Certificate proceedings in 15 cases³³, involving ₹ 121.70 crore were initiated against M/s. Ghosh Brothers Electronics Pvt. Ltd. While initiating the proceedings, the RO, Guwahati issued several arrest warrants on different dates (between 2013-14 to 2016-17) against the defaulter. However, on all the occasions, the police failed to execute the warrants and returned it with remarks saying that the dealer had closed down his business or was not traceable. The AO³⁴ also informed (in March 2016) the RO that the defaulter was involved in another business (M/s. Ghosh Brothers Motors) in Guwahati but no action was initiated by the RO to realise arrears by attachment of movable/immovable property as per provisions of the BPDR, Act.

During the exit conference (November 2018), the Principal Secretary, Finance Department, Assam instructed the CT to take up the issue with the Director General of Police, Assam. Further, the Principal Secretary also assured that all possible efforts would be made to realise outstanding dues against M/s. Ghosh Brothers Electronics Pvt. Ltd.

Recommendation: Department should take up the matter with the higher authorities of the Police Department and ensure all possible action under the existing/ GST laws to realise dues from the defaulter. Action may also be initiated against the officials for failure to take up the matter with the highest authorities of the Police Department for execution of arrest warrants.

2.4.15 Recoverable arrear pending realisation with ROs under certificate process

2.4.15.1 Non-furnishing of requisite information by the AOs

As per Section 44 of the AVAT Act, 2003 in respect of any amount that remains unpaid after the due date of payment, the AO is required to send requisition for a certificate in the prescribed form to the RO, giving full particulars of the defaulter such as name, address of the Certificate Debtors (including branch office and head office address), bank account number, PAN etc.

³³ Under the AVAT & CST Acts for the periods 2005-06 to 2013-14

³⁴ Guwahati Unit-C

- Audit scrutiny of certificate register in 12 selected ROs (out of 23), revealed that in 2318 cases requisition of certificates involving ₹ 2,328.71 crore was issued by the AOs during 2012-17. Test check of 370 cases (15.96 per cent) revealed that in 130 cases (35.14 per cent) involving ₹ 247.27 crore, AOs did not mention the requisite information³⁵.
- Further, it was observed that in nine cases involving ₹ 4.22 crore, the ROs called for details of particulars of the Certificate Debtors from AO. Out of these, in five cases involving ₹ 2.67 crore, the ROs already had the required information. In remaining four cases, action was still pending for want of information.

Thus, in absence of requisite information such as permanent address, movable/immovable properties of the Certificate Debtors, the ROs were handicapped to take proper action on those cases resulted in ₹ 1.55 crore remained un-realised.

During the exit conference (November 2018), the CT stated that prior to GST furnishing of PAN, Bank account number was not mandatory at the time of registration under various Acts. However, in those cases where information was available but not furnished to ROs, such negligence of duty would be viewed seriously. Further, in reply (November 2018) the Department stated that necessary instructions would be issued over and above instructions already issued for closer co-operation and co-ordination between AOs and ROs.

Recommendation: Department should fix responsibility to AOs for non-cooperation with the ROs in furnishing information. All old cases of registration should be reviewed to obtain important information (PAN, Bank Account Numbers) as required under Goods and Services Tax Act.

2.4.15.2 Non-initiation of action as per provisions of the BPDR Act

The dealer M/s. Megha Assam (P) Ltd., was in default for payment of arrear in four cases involving ₹ 18.00 crore³⁶ and certificate cases were initiated between March 2012 and June 2016. Out of the total dues, the Certificate Debtors deposited ₹ 1.19 crore in instalments and stopped payment after June 2015. However, while initiating action under the BPDR Act, 1913 the RO issued several arrest warrants and the police reported that the dealer was not traceable (June 2015). On failure of the police to execute the arrest warrant, the RO requested (in August 2016) the Superintendent of Excise, Kamrup to restrict delivery of India Made Foreign Liquor (IMFL) from the dealer's Bonded Warehouse until realisation of arrear of ₹ 16.81 crore. The State Excise Department was reluctant to restrict delivery of IMFL to the dealer as same would affect earning excise revenue. Further, the CT directed

³⁵ Such as whereabouts, bank account number, PAN, source of realisation of dues and particulars of movable/immovable properties etc., of the Certificate Debtor.

³⁶ Under the AVAT and CST Acts for the year 2006-07 to 2009-10

(October 2016) the RO to adopt other modes of execution of arrear certificate, so that the excise revenue was not affected. Audit viewed that this is the unwarranted interference of the CT on the duties of the RO. As per case records, it was noticed that the RO did not take any further initiative to realise the arrears, which resulted in non-realisation of ₹ 16.81 crore.

During the exit conference (November 2018), the Government/ Department assured necessary action would be taken to realise outstanding dues on priority basis. Further development in this issue was still awaited (December 2018).

Recommendation: Department should realise the outstanding dues against the defaulter within a limited time period, otherwise, attachment of movable and immovable property may be initiated.

2.4.15.3 Non-levy of interest on the dues realised under certificate cases

Section 16 of the BPDR Act, 1913 provides for recovery of interest at the rate of 6.25 per cent per annum of the demands payable by CDs, charged from the date of filing of the case upto the date of realisation of dues.

On test check of records of the selected ROs, Audit observed that certificate proceedings in five assesseees out of 17 test checked assesseees involving dues of ₹ 1.78 crore had been closed on realisation of entire dues without realising interest, though interest of ₹ 38.64 lakh (**Appendix - VII**) was leviable as per the provision of the BPDR Act, 1913. The reasons for non-levy of interest was not on record.

The Department accepted (November 2018) the audit observations and in compliance to the provision of the Act and Rules in force, the notices have been issued to defaulters.

Recommendation: Department should realise interest within a specific time period under the existing laws otherwise, recovery procedure under GST Act may be applied.

2.4.15.4 Loss of revenue due to dropping of certificate cases

There is no provision in the BPDR Act, 1913 to drop the certificate proceedings once initiated. During the test check of certificate case register in ROs³⁷, Audit observed that out of 3221 cases the ROs dropped the certificate proceedings (between August 2013 to March 2015) in 15 cases (0.47 per cent) involving ₹ 12.95 crore under various Acts pertaining to the assessment year 1997-98 to 2008-09 and returned the cases to the concerned AOs as the tax defaulters were not traceable or sufficient information was not provided by AOs. Thus, dropping of the cases without realising arrears resulted in loss of revenue of ₹ 12.95 crore.

³⁷ Guwahati and Tinsukia

The Department accepted (November 2018) the audit observations and stated that the required instruction would be issued to all concerned to verify the case diligently and to move for write off under Section 104 of the AVAT Act, 2003 read with Rule 56 of the AVAT Rules, 2005 if apparently there was no scope for realisation of dues following due procedures of law.

Recommendation: Department should diligently explore all possible means to recover the dues else move for write off as last resort.

2.4.16 Recoverable arrear pending realisation with the AOs

2.4.16.1 Non-issuance or delay in issue of arrear certificate

Under the provision of Section 43 (6) of the AVAT Act, 2003, the amount that remains unpaid after the due date of payment in pursuance of the notice issued by AO shall be recoverable as arrear of land revenue.

It was noticed that there were cases of non-issue/delay in issue of requisition of arrear certificate by AOs which resulted in non-realisation of arrear of ₹ 74.66 crore as shown in **Table 2.7**.

Table 2.7

Non-issue/ delay issue of arrear certificate

No. of cases	Amount involved (₹ in crore)	Delay/inaction	Reason
77	57.19	1-119 months	Delay in issue of requisition (Appendix - VIII)
5	17.47	Inaction	Non-issue of requisition (Appendix - IX)
82	74.66		

Audit also noticed that an arrears of ₹ 185.61 crore was lying with three AOs³⁸ under various Acts from 2001-17. However, the AO, Guwahati Unit-A, stated that case details of arrears particularly pertaining to the Assam General Sales Tax Act, 1993 would be difficult to locate as the Act was repealed and replaced by AVAT Act, 2003 from May 2005. In absence of detailed particular of dealers/cases, audit could not ascertain the action taken by AOs to realise the outstanding dues and reasons for accumulating huge arrears at AOs level without referring the cases to ROs for initiation of action under the BPDR Act, 1913. Thus, non-issue of requisition of arrear certificate in those cases resulted in non-realisation and accumulation of arrears at AOs level.

³⁸ Guwahati Unit-A, Naharkatia and Sivasagar

The Department stated (November 2018) that there was unintentional delay, however, instruction would be issued to ensure timely issue of requisition of arrear certificate. Further development in this issue was still awaited (December 2018).

Recommendation: Department may issue instruction to the AOs for instituting a system to monitor demand and collection register/ arrear register and exhibit promptness to recover the dues as arrear of land revenue.

2.4.16.2 Demand locked up due to non-verification of TDS certificate

As per Rule 28 (d) of the AVAT Rules, 2005, the person who deducts or deposits the amount deducted from any payment made to a dealer has to issue to the dealer concerned, a certificate of tax deducted at source (TDS) supported by attested photocopy of challans.

As per information furnished by the three AOs³⁹, ₹ 14.08 crore pertaining to the period 1997-98 to 2013-14 was outstanding (number of cases were not readily available with AOs as records were not maintained case-wise or dealer-wise), which was not allowed by the AOs during assessment for want of TDS certificate from the Government departments/ non furnishing of copies of challans in support of TDS claimed by the dealers. Thus, non-verification of deposit of TDS in government account, the amount was considered as arrears by the Department. Such verification should have been done immediately before or after the assessment but delay in verification resulted in avoidable arrear of revenue.

The Department stated (November 2018) that instruction was issued to all concerned to follow guidelines circulated (May 2018) to eliminate demands locked up for TDS verification.

Recommendation: The Government/ Department should ensure time bound verification of old TDS cases and take action accordingly. In GST regime, such verification would be carried out automatically through Goods and Service Tax Network (GSTN).

2.4.16.3 Issue of tax clearance certificate without realising arrear demand

As per Rule 44 made under the AVAT Rules, 2005 if the prescribed authority is satisfied that the dealer's declaration regarding position of submission of returns, payment of due taxes, payment of demanded taxes, interest and penalty under the Act, position of litigation cases, are in order, he may issue a tax clearance certificate to the dealer in Form-63 within seven days from the date of receipt of such request.

Audit observed that in respect of AOs, Guwahati Unit-C and Silchar the tax clearance certificate was granted to two⁴⁰ dealers in April 2013 & March 2017,

³⁹ AOs, Guwahati Unit-B & Guwahati Unit C did not furnished information though called for.

⁴⁰ M/s. Berial Engineering Ltd and M/s. Craigpark Tea Estate

though admitted tax of ₹ 2.59 crore (demand issued in December 2012 and March 2016) was not paid by the dealers prior to issue of tax clearance certificate. Thus, tax clearance certificate was granted without ensuring upto date payment of tax and arrears.

The Department stated (November 2018) that it was not desirable to hamper continuance of business in the interest of state revenue, hence tax clearance certificate issued. However, the reply of the Department was not tenable as the rule provision does not allow such relaxation when dues were pending against the dealer. Further, the Department stated (December 2018) that instructions would be issued to AOs, to be judicious so as to make balance in collection between both arrear and current revenue. Further development in this issue was still awaited (December 2018).

2.4.17 Non-renewal of Bank guarantee

- Audit observed in RO, Jorhat, that in five cases,⁴¹ a demand of ₹ 2.30 crore including interest ₹ 1.48 crore was pending against M/s. Canaro Resources Ltd., Jorhat and M/s. Assam Company India Ltd., Kolkata. The dealers got stay order against the assessment orders from the Hon'ble Gauhati High Court in September 2010, on the condition that they would furnish bank guarantee equivalent to demanded tax amount. Accordingly, M/s. Canaro Resources Ltd. and M/s. Assam Company India Ltd. had furnished bank guarantees amounting to ₹ 1.38 crore and ₹ 92.14 lakh respectively on annual renewal basis. The Hon'ble Gauhati High Court had dismissed the writ petition in January 2017 as the petition was not being pressed. Audit scrutiny revealed that bank guarantee for ₹ 1.38 crore furnished by the M/s. Canaro Resources Ltd. was not renewed on expiry of validity period i.e. after March 2012. However, the AO made correspondences with the Bank authorities for renewal of bank guarantee between the periods October 2012 to February 2016. In reply, the Bank authorities (November 2012 and March 2015) stated that the bank guarantee was cancelled in their records in March 2012. The matter related to non-renewal/ cancellation of bank guarantee was not placed by the Department before the Hon'ble Gauhati High Court which resulted in non-realisation of arrear amounting to ₹ 1.38 crore. The possibility of recovery of demanded tax was remote since company has closed down its business in India. Further, bank guarantee of ₹ 92.14 lakh furnished by the Assam Company India Ltd., was also not renewed on expiry in March 2016 and the tax demand was not realised till completion of this audit (July 2018). Thus, due to non-renewal of bank guarantee, the demanded tax of ₹ 2.30 crore remained un-realised even though the case was dismissed by the Hon'ble Gauhati High Court.

⁴¹ For the periods ending 2005 to 2009 under the ATSL Act, 1990

- Audit also observed in RO, Guwahati, that fourteen cases⁴² involving ₹ 15.44 crore against seven Coke Industries were pending with the CT (Revision Authority) since admission in February 2013. While admitting the revision petitions, the CT directed the dealers to deposit 15 *per cent* of the disputed amount in the form of bank guarantees. Accordingly, all the dealers furnished 14 bank guarantees (detailed in **Appendix - X**) involving total of ₹ 2.32 crore, which were valid upto April 2013. Further, on scrutiny of records in legal cell, it was noticed that the Additional CT directed (September 2014) the AO concerned (Guwahati Unit-B) to take up the matter of renewal of bank guarantee with the bank authority as the cases could not be disposed of due to repeated adjournments sought by the dealers. However, bank guarantees were not renewed. As the petitions were still pending with the Revision Authority, non-renewal of bank guarantee may lead to risk of loss of government revenue if the Revision Authority decides in favour of the assessment orders.

During the exit conference (November 2018) the Department while accepting the audit observation stated that the realisation of arrear against M/s. Canaro Resource Ltd., is remote as the Company has closed down its business in India. Thus, due to failure of the Department to take timely action resulted in loss of revenue ₹ 1.38 crore. However, the CT, Assam informed that all possible effort would be taken to realise dues against M/s. Assam Company India Ltd. Further, the Department stated (November 2018) that instruction would be issued to all AOs/ROs to make sure that bank guarantee do not expire and ensure its timely renewal.

Recommendation: Department may issue instruction to all AOs to monitor bank guarantee(s) furnished by the assesseees and non-renewal of bank guarantee should be immediately taken up with the authority on whose direction bank guarantee was obtained.

2.4.18 Penalty not levied on arrear of assessed tax

Under Section 43 (5) of the AVAT Act, 2003, where a dealer fails to make payment of the tax assessed or interest levied or penalty imposed on him or any other amount due from him within 30 days from the date of service of the notice of demand, the prescribed authority shall direct the dealer to pay in addition to amount due, by way of penalty, a sum equal to two *per cent* of such amount of tax, interest and penalty or any other amount due every month for the period for which payment has been delayed after the date on which such amount was due to be paid.

Out of 2318 cases audit selected 240 cases (10.35 *per cent*) for test check under ROs, in 37 cases⁴³ (15.41 *per cent*) the AO had issued requisition of arrear certificate (between April 2012 to January 2017) involving tax, interest and penalty

⁴² Under the CST Act for the period 2010-11 and 2011-12

⁴³ In respect of 21 dealers

of ₹ 36.11 crore on expiry of due date of payment. The AO while sending the cases to the RO did not levy additional penalty of ₹ 18.43 crore (**Appendix - XI**) for non-payment of tax within 30 days, which was leviable as per provision of the Act.

The Department stated (November 2018) that though imposition of penalty is discretionary, however, in such cases it was to be effected as deterrence measure.

Recommendation: Department may ensure levy of penalty as per the provision of the AVAT Act, 2003, where dealer failed to make payment of demand (s) under the notice period.

2.4.19 Internal control mechanism

Internal controls are intended to provide reasonable assurance of proper enforcement of law, rules and departmental instructions besides prevention and detection of frauds and other irregularities. The internal controls also help in creation of reliable financial as well as management information system for prompt and effective measures and for adequate safeguard against loss of government revenue. It is, therefore, the responsibility of the Department to ensure that a proper internal control structure is instituted, reviewed and updated from time to time to keep it effective.

2.4.19.1 Internal Audit

Audit noticed that no internal audit wing exists in the Department since 2011-12 as no person was posted in this wing, though internal audit was created in May 1988. In absence of internal audit, Audit noticed deficiencies in functioning of the Department as discussed in the preceding paragraphs.

2.4.19.2 Reporting

There exists a system of submission of periodic returns by the AOs and ROs to CT in respect of pending arrear cases but without stating the reasons for non-realisation of realisable arrears or list of defaulters against whom arrears were pending. The following irregularities were noticed due to poor reporting mechanism.

Inflated/ overstated reporting

- A demand of ₹ 1.34 crore against M/s. Assam Textile Department pertaining to the period from 1986-87 to 1993-94 was pending recovery with the RO, Guwahati. Scrutiny revealed that the government had waived all outstanding dues including local sales tax/central sales tax liabilities.
- A demand of ₹ 42.61 lakh was pending against M/s. Assam State Minor Irrigation Development Corporation for the period ending 1981 to 1989 under the Assam Financial (Sales Tax) Act. Audit noticed that the Certificate Debtor intimated the RO about the deposit of arrear tax of ₹ 42.61 lakh

supported by challan. The RO, Guwahati continued reporting of arrear dues of ₹ 42.61 lakh as recoverable.

- Scrutiny of certificate register in RO, Guwahati revealed that there was a duplication in entry of arrear certificate cases in respect of M/s. Amtron Informatics Ltd. amounting to ₹ 1.81 crore for the period 2003-04.

Wrong reporting

- There was discrepancy between arrears reported by the Department with annual returns furnished by the ROs for the year ending March 2017. The Department reported ₹ 2,550.97 crore pending in Courts and other judicial authorities in State, whereas as per ROs' report, the same was reflected as ₹ 2,827.21 crore. It indicated that there was lack of co-ordination between different wings of the Department.
- There was wrong reporting of pendency of arrears under Revision Authority as referred to in the preceding paragraph (2.4.8.1).

The Department stated (November 2018) that necessary instructions would be issued to the AOs/ROs concerned to rectify the defects. Further development in this issue was awaited (December 2018).

2.4.19.3 Controls register not maintained/improperly maintained

- Under provision of Rule 80 of Schedule II of the BPDR Act, 1913, payment of the amount due under any certificate may be made by instalments, if the Certificate Officer (CO) decides so. Audit noticed that no instalment register was maintained to monitor the receipts of the instalments. In absence of such a register, actual number of certificate cases where the payment of certificate dues in instalments were allowed by the CO, dues under each instalments and payment received there against could not be ascertained. Perusal of register of certificate revealed that in some cases where instalment payments were allowed, after partial payment, the Certificate Debtors stopped payments. The certificate officer did not take action such as attachment of their properties except issuing arrest warrant.
- The Department had not prescribed any separate control register such as 'Demand, Collection and Balance' (DCB) register for monitoring the progress of recovery of arrears effectively, stay order register, register of movable and immovable properties of Certificate Debtors, register of companies under liquidation. In absence of these separate registers, the correctness of the arrears pending, monitoring of recovery and availability of options for attachment of movable and immovable properties in case of non-payment of demands could not be determined.
- The Department had also not prescribed any register of Bank Guarantee to record bank guarantee furnished by the assessee as directed by Judicial,

Revision and Appellate authority. In absence of such register, the Department was not in a position to monitor timely renewal /encashment of bank guarantees as discussed in the preceding paragraph.

The Department stated (November 2018) that necessary instructions would be issued to all AOs/ROs to properly maintain control registers. Further development in this issue was awaited (December 2018).

2.4.19.4 Absence of database in the Department to monitor recovery of arrears

Though the position of recoveries is reflected in monthly/annual reports furnished by the ROs and AOs, there is no prescribed mechanism exclusively for arrear compilation. Adequacy of the system, application and procedural controls, availability of Management Information System (MIS) reports for management and sharing of information etc. cannot be ensured, in the absence of such Information Technology system/software in the Department.

Audit noticed that in selected ROs, the Department was not having computerised system to monitor the extent of arrears of revenue, compliance of prescribed rules and regulations of execution of arrear certificate ensuring recovery of arrears by the Department in an efficient and effective manner. Thus, lack of computer enabled system in the Department resulted in poor monitoring of recovery process.

The Department stated (November 2018) that they were exploring the feasibility on installation of Standard Operating Procedures (SOP) for monitoring the performance of collection and accumulation of arrears. Further development in this issue was awaited (December 2018).

2.4.19.5 Non-review of arrear cases

Audit observed that the ROs had been maintaining register of certificates cases as prescribed under the BPDR Act⁴⁴. The Assessing unit offices are maintaining demand register but not arrear cases separately to monitor prompt realisation of arrears. Neither the BPDR Act nor the AVAT Act provides for carrying out periodic review of arrear cases. Further, no rules have been framed in this regard. Moreover, no periodic meetings were taken place to access the reasons for piling up of arrears and to evolve a strategy to gear up the disposal of revision/appeal cases within a specific period to enable disposal of arrears cases.

In response to audit questionnaire, the Secretary, Finance (Taxation) Department stated that the Department reviews the progress of collection of arrears from time to time at different levels. However, no documentary evidence was produced to Audit in support of the claim.

⁴⁴ Clause 79 of Schedule-II attached to BPDR Act.

Recommendation: Government/Department may consider strengthening of control mechanism and follow up and persuasion of cases, where the Acts are still in force.

2.4.20 Follow up on previous recommendations

The following recommendations were made in the previous Performance Audit (Audit Report (Revenue Sector) for the year ended 31 March 2012) on “Working of Recovery Offices in Sales Tax Department in Assam” for the period covering 2006-07 to 2010-11:

- *Taking prompt action by laying down norms/target for clearance of arrear certificates and monitor the progress at all levels, particularly in respect of cases which were more than five years old;*
- *Evolving a practical yet time bound monitoring system for issuing inter-State arrear certificates without delay and regularly co-ordinating with their counterparts in other States;*
- *Requesting the appellate authorities to expedite disposal of the cases pending with them with special emphasis on cases against which arrear certificate were issued;*
- *Devising a system for regular and periodic liaison with the ABR, Official Liquidators and BIFR to obtain information about disposal of cases for early settlement of arrear dues;*
- *Reviewing the rate of interest leviable on collection of arrear dues and enhance it to be at par with those applicable to Government borrowings/ public lending rates prevailing in various banks/ financial institutions to act as a deterrent/disincentive to habitual and wilful defaulters; and*
- *Streamlining and strengthening the internal control mechanism including the internal audit system and supervision by the senior officers to effectively guide the recovery officers against leakage of Government revenue.*

In course of the current PA, we observed that none of the above recommendations were adopted by the Finance (Taxation) Department nor corrective measures taken to avoid recurrence of similar deficiencies pointed out by earlier audit. It is evident from the facts that in a number of cases shortcomings/ lapses pointed out in the previous Performance Audit were still persisting which had been commented in preceding paragraphs. This action of the Department/ Government shows a pathetic attitude to take effective measures in the interest of the State revenue for maximising revenue collection and minimising arrears of tax dues.

2.4.21 Conclusion

Audit observed that the processes followed by the Department for realising arrears of revenue suffered due to lack of coordination and time bound actions at different levels. At the level of Assessing Officers (AOs), there were delays in referring cases

and sending cases without essential details to the Recovery Officers (ROs). Further, once the cases reached the ROs, there were lapses such as non-pursuance of cases pending with different Appellate authorities and courts, and with the liquidator/asset management cell. ROs were not prompt in pursuing Certificate cases referred to other States. There were cases pending as the RO could not timely ascertain about closure of business/whereabout of defaulters. Audit observed cases where the Bank Guarantees lapsed for want of timely action from the Department and warrants returning unexecuted due to lack of appropriate coordination between the Department and the Police. Huge amount of revenue was locked in court cases for number of years without appropriate pursuance by the Department. Further, no time frame was prescribed for disposal of petition in revision cases keeping it an open ended process and consequences related to this. The internal control and monitoring mechanism of the Department was weak as evidenced by non-existence of internal audit, absence of computerised database of arrear cases and non-maintenance of separate register for instalment payment and bank guarantee registers. The Department did not take corrective measures on the past audit recommendations to avoid recurrence of similar deficiencies already pointed out.

2.4.22 Summary of Recommendations

Implementation of GST would have an impact on the methods used to realise arrears of revenue. Keeping in view the legal provisions under the AGST Act, 2017 for recovery of accumulated arrears, the following steps are recommended:

- *Government may ensure realisation of arrears under the existing law which have been subsumed in GST Act by application of provision of AGST Act.*
- *Government may link all the outstanding demands under the existing law with GSTN to ensure that no defaulters continue their business without relinquishing previous demands prior to registration under GST Act.*
- *AGST Act, 2017 has given special powers to the Prescribed Authority to initiate recovery proceeding. Therefore, the Department may consider creating a separate recovery cell under the Commissioner of Taxes abolishing existing Recovery Offices considering number of arrear cases involved under the Acts which have not been subsumed under GST.*
- *Government may segregate realisable arrears and non-realisable arrears and focus on realisable arrears for recovery.*
- *Government/Department may fix norms/targets for collection of arrears considering realisable arrears and monitor the progress at all levels, with special emphasis on those cases which are more than five years old to avoid pendency of arrears for long time.*

- *Department should realise the outstanding dues against the defaulter within a limited time period, otherwise, attachment of movable and immovable property may be initiated.*
- *Government/Department may consider strengthening of control mechanism and follow up and persuasion of cases, where the Acts are still in force.*
- *Department should develop essential Standard Operating Procedure (SOP) for monitoring the performance of collection and accumulation of arrears. The whole procedure should be computerized and monitor through effective and reliable Management Information System (MIS).*

SECTION – B: COMPLIANCE AUDIT

2.5 Compliance Audit observations

Scrutiny of records relating to Sales/Value Added Tax (VAT) in the Finance (Taxation) Department revealed several cases of provisions of Acts/Rules/Departmental orders not being complied with and other cases as mentioned in the succeeding paragraphs. These cases are illustrative and are based on a test check carried out by Audit. Some of the omissions on the part of Assessing Officers (AOs) are pointed out in audit each year while such irregularities not only persist; these remain undetected till next audit is conducted. It is a matter of concern as these observations are also sent to the higher authorities including the Secretaries each time when these are detected. Government and the Department need to strengthen measures to monitor the cases effectively, arrest recurrence of the irregularities and improve the internal control system including internal audit so that such mistakes and omissions are detected, corrected and avoided.

ASSAM VALUE ADDED TAX/CENTRAL SALES TAX

ASSAM VALUE ADDED TAX (AVAT) ACT

2.6 Assistant Commissioner of Taxes (ACT) failed to detect evasion of tax

The failure of the Assistant Commissioner of Taxes (ACT), Bongaigaon to detect the actual turnover of ₹ 54.52 lakh of a dealer resulted in evasion of tax of ₹ 7.36 lakh alongwith interest of ₹ 5.79 lakh which was also additionally leviable

[Assistant Commissioner of Taxes (ACT), Bongaigaon; November 2017]

As per Section 40 of the AVAT Act, 2003, if the prescribed authority has reason to believe that any part of the turnover had been under-assessed, he may proceed to assess the amount of tax due from the dealer in respect of such turnover within a period of eight years. Further, Section 30 of the Act *ibid* provides that if any dealer fails to pay the amount of tax due within the time prescribed for its payment, such dealer shall, in addition to the tax, be liable to pay simple interest, at the rate of 1.5 per cent, per month on the unpaid tax amount.

The item 'cement' was taxable at 13.5 per cent upto 12 September 2013 and 14.5 per cent *w.e.f* 13 September 2013 under Schedule V of the AVAT Act, 2003.

Audit observed that M/s. Choudhury Enterprises, dealing in 'cement', disclosed purchases in the annual returns and audited accounts during the years 2012-13 and 2013-14 as ₹ 5.03 crore and ₹ 4.57 crore respectively while the opening and closing stock was declared as 'nil' for both the years. Scrutiny of Trading Account attached with the audited accounts for the years 2012-13 and 2013-14 revealed that the dealer had shown gross profit of ₹ 3.56 lakh and ₹ 2.43 lakh respectively. The Assistant Commissioner of Taxes (ACT), Bongaigaon while finalising assessments in August 2015 raised the turnovers to ₹ 4.82 crore and ₹ 4.30 crore during 2012-13 and

2013-14 from the declared sales turnover of ₹ 4.81 crore and ₹ 4.29 crore respectively. As the dealer had made gross profit of ₹ 3.56 lakh and ₹ 2.43 lakh during 2012-13 and 2013-14 as per the Trading Accounts and there were no closing stock, the turnovers of the dealer should not have been less than ₹ 5.07 crore and ₹ 4.60 crore during the years 2012-13 and 2013-14 respectively. Thus, the ACT, Bongaigaon failed to detect the actual turnover of ₹ 54.52 lakh which resulted in evasion of tax of ₹ 7.36 lakh⁴⁵ on which interest of ₹ 5.79 lakh (calculated upto March 2018) was also additionally leviable.

The case was referred to the Department/Government in July 2018.

The Joint Commissioner of Taxes (JCT), Assam stated (September 2018) that although the dealer had received credit notes⁴⁶ against the relevant years, VAT was not reversed. The reply was not acceptable as the AO in the assessment order had not recorded receipt of credit notes by the dealers. Further, the basis of enhancement of turnovers by the AO during assessment for the years 2012-13 and 2013-14 over the dealer's declared turnovers was also not mentioned in the assessment orders.

During the exit meeting (12 November 2018), Audit stated that credit notes received by the dealer required cross-verification to determine the genuineness of claim and further clarification from the Department. In response, the CT, Assam assured that the credit notes will be cross checked and results thereof intimated to Audit within 30 November 2018. However, the Department had failed to intimate the results of cross verification of credit notes (December 2018).

Audit noticed the evasion of tax on verification of records of one unit office out of 34 unit offices in the State. The Department should internally examine similar errors in other unit offices not covered in audit.

Recommendation: The Government may advise the Department to issue instruction to AOs to record details of credit notes of the dealer during assessment to prevent misuse of credit notes to evade tax.

(Amount in ₹)

Particulars		2012-13 (@ 13.5%)	2013-14 (@ 13.5% minimum*)	Total
Opening Stock		Nil	Nil	
Add : Purchase	Intra-State purchase	3,91,08,797	3,71,75,481	
	Inter-State purchase	1,11,93,030	85,46,214	
Less : Closing Stock		Nil	Nil	
Total		5,03,01,827	4,57,21,695	
Add : Gross Profit as per audited accounts		3,55,804	2,43,327	
Gross Turnover (minimum) should be		5,06,57,631	4,59,65,022	
Less : Turnover brought to assessment		4,81,71,277	4,29,99,526	
Escapement of turnover		24,86,354	29,65,496	54,51,850
Tax leviable		3,35,658	4,00,342	7,36,000
Interest leviable @ 1.5 per cent per month upto March 2018		2,97,057 (59 months)	2,82,241 (47 months)	5,79,298

* In absence of bifurcation of rates in the trading account, tax has been calculated at the minimum rate of 13.5% as the AO also completed assessment at this rate during 2013-14.

⁴⁶ Credit note is a receipt given by a register dealer to another register dealer who has returned goods, which can be offset against future purchase.

2.7 Excess Input Tax credit (ITC) allowed on schemes/discount/incentive on intra-State purchase

Failure of the Superintendent of Taxes (ST), Silchar to reduce the Input Tax Credit (ITC) availed by a dealer against schemes/discount/incentive claimed by the dealer on intra-State purchase resulted in excess allowance of ITC of ₹ 11.28 lakh on which interest of ₹ 10.77 lakh was also leviable

[ACT, Silchar; July - August 2017]

As per Section 14 of the AVAT Act, 2003, Input Tax Credit (ITC) shall be allowed on the tax paid on purchase of goods within the State. Section 13(1)(c) of the Act *ibid* provides that a dealer has to adjust his output tax by deducting discounts received against the purchases.

The item 'lubricants and grease' were taxable at 13.5 *per cent* upto 12 September 2013 and 14.5 *per cent w.e.f.* 13 September 2013 under Schedule V of the AVAT Act, 2003.

Audit observed that the ST, Silchar while assessing M/s. Barak Lubricants, dealing in 'lubricants and grease', in December 2012 and July 2016 allowed ITC of ₹ 38.37 lakh, ₹ 55.48 lakh, ₹ 63.00 lakh, ₹ 73.35 lakh and ₹ 73.46 lakh for the years 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15 respectively against intra-State purchases made by the dealer.

Scrutiny of audited accounts showed that though the dealer had received discount/incentives amounting to ₹ 22.39 lakh, ₹ 21.42 lakh, ₹ 20.53 lakh, ₹ 17.88 lakh and ₹ 13.53 lakh on intra-State purchases during 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15 respectively but the ST, Silchar failed to reduce ITC proportionately at the time of assessment which resulted in excess allowance of ITC of ₹ 11.28 lakh⁴⁷. Thus, the dealer was liable to pay excess ITC claimed amounting to ₹ 11.28 lakh and interest of ₹ 10.77 lakh (calculated upto March 2018).

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(Amount in ₹)							
Year	Total intra-State purchase	ITC allowed by the AO as per claim of the dealer	Amount of discount/incentive received on intra-State purchase	Actual intra-State purchase after deduction of discount/incentive	ITC determinable on actual intra-State purchase	Excess allowance of ITC	Interest leviable @ 1.5 <i>per cent</i> per month upto March 2018
(1)	(2)	(3)	(4)	(5) = (2) – (4)	(6)	(7) = (3) - (6)	(7)
2010-11	2,84,21,154	38,36,851	22,38,675	2,61,82,479	35,34,635	3,02,216	3,76,259 (83 months)
2011-12	4,10,98,075	55,48,240	21,42,430	3,89,55,645	52,59,012	2,89,228	3,08,028 (71 months)
2012-13	4,66,69,374	63,00,365	20,52,825	4,46,16,549	60,23,234	2,77,131	2,45,261 (59 months)
2013-14	5,19,40,824	73,35,275 (allowed @ 13.5 <i>per cent</i> and @ 14.5 <i>per cent</i> on purchases)	17,87,610	5,01,53,214	72,72,216 (calculated @ 14.5 <i>per cent</i> as purchase against which incentive received was not mentioned/determinable)	63,059	44,457 (47 months)
2014-15	5,06,59,150	73,45,577	13,52,851	4,93,06,299	71,49,413	1,96,164	1,02,986 (35 months)
Total						11,27,798	10,76,991

The case was referred to the Government/Department in July 2018.

The JCT, Assam stated (September 2018) that the dealer M/s. Barak Lubricants had received additional discount, other than discount received on purchase invoice and received credit note from M/s. IOC Ltd. and no VAT amount was reversed on discount allowed by M/s. IOC Ltd. based on the certificate of the Deputy General Manager, M/s. IOC Ltd. (a registered dealer). The reply was not acceptable as no proof of additional discount received was made available to Audit. Further, ITC is reversible on receipt of credit note.

During the exit meeting (12 November 2018), the CT, Assam assured that the matter will be further cross examined with M/s. IOC Ltd. and results thereof will be intimated to Audit by 30 November 2018. However, the Department failed to intimate the results of cross examination (December 2018).

Audit noticed the irregularities on verification of records of one unit office out of 34 unit offices in the State. The Department should internally examine similar errors in other unit offices not covered in audit.

Recommendation: The Government may advise the Department to introduce a mechanism to cross-verify every purchase details of the dealer with that of selling dealer and results of such cross-verification to be noted in the assessment order.

CENTRAL SALES TAX (CST) ACT

2.8 Irregular exemption allowed on stock transfer

Irregularly permission of exemption on stock transfer by the ST, Central VAT Audit Team resulted in non-levy of tax of ₹ 1.15 crore on which interest of ₹ 60.14 lakh was also leviable

[Superintendent of Taxes (ST), Morigaon, April 2017]

As per Section 6A of Central Sales Tax (CST) Act, 1956, when any dealer claims exemption of tax in respect of any goods by reason of transfer of such goods to any other place of his business out of the State, he may furnish to the AO a valid declaration in Form 'F' duly filled in and signed by the transferee alongwith evidence of despatch of goods failing which tax at the prescribed rate is to be charged. The CST (Registration & Turnover) Rules, 1957, provide that one Form 'F' should cover the transaction of one calendar month. Further, Section 9 of the CST Act, 1956 read with Section 30 of the AVAT Act, 2003, provides that if a dealer fails to pay tax in time he is liable to pay interest at the rate of 1.5 per cent per month on the unpaid tax amount.

The Commissioner of Taxes (CT), Assam had reiterated in March 1999⁴⁸ that every declaration form submitted by dealers to claim exemption in support of the stock

⁴⁸ No. CTS-44/97/169 dated 25 March 1999

transfer of goods from one State to another should be put to the strictest proof under the Central Sales Tax Act, 1956.

The item ‘dry fish’ was taxable at five *per cent* under Schedule II of AVAT Act, 2003 *w.e.f.* 31 October 2009.

Audit observed that the ST, Central VAT Audit Team while assessing the dealer M/s. Pankaj Traders for the year 2014-15 in December 2016, allowed exemption on account of stock transfer of ‘dry fish’. It was observed from the assessment order that during the year 2014-15 the dealer made total stock transfer of goods valued at ₹ 25.93 crore⁴⁹ against 26 ‘F’ Forms out of which the dealer failed to produce details of movement of goods valued at ₹ 22.91 crore⁵⁰. The ST, Central VAT Audit Team while cross-checking with Tax Information Management System (TIMS)⁵¹ during assessment also found that the goods did not cross the exit check-posts of Assam and accordingly rejected the transactions.

Despite the detection of such anomalies, the ST, Central VAT Audit Team did not levy tax of ₹ 1.15 crore⁵² on which interest of ₹ 60.14 lakh (calculated upto March 2018) was also leviable.

The case was referred to the Government/Department in July 2018.

The JCT, Assam stated (September 2018) that the demand notice for ₹ 1.75 crore including additional interest of ₹ 60.14 lakh was issued to the dealer. As the dealer failed to pay the demanded tax and interest, arrear certificate for ₹ 1.75 crore was forwarded to the ST (Recovery), Morigaon by the ST, Morigaon to recover the dues.

During the exit meeting (12 November 2018), the CT, Assam further stated that warrant of arrest was forwarded to the Officer-in-Charge, Jagiroad Police Station on 5 November 2018 for execution. Further development was awaited (December 2018).

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(Amount in ₹)

Sl No.	Name of the dealer	Amount of stock transfer declared by the dealer
1.	M/s. Shiv Shankar Traders, Agartala (Tripura)	4,23,56,500
2.	M/s. Loktak Enterprise, Imphal (Manipur)	4,41,04,630
3.	M/s. Loktak Enterprise, Imphal (Manipur)	17,28,44,785
Total		25,93,05,915

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(Amount in ₹)

Sl No.	Name of the dealer	Amount of stock transfer rejected by AO during assessment after cross-verification
1.	M/s. Shiv Shankar Traders, Agartala (Tripura)	1,21,38,250
2.	M/s. Loktak Enterprise, Imphal (Manipur)	4,41,04,630
3.	M/s. Loktak Enterprise, Imphal (Manipur)	17,28,44,785
Total		22,90,87,665

⁵¹ TIMS is a web based application and its one of the main objective is recording of the movement of goods carrying vehicles through the check gates

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(Amount in ₹)

Irregular stock transfer	22,90,87,665
Tax leviable @ 5 per cent	1,14,54,383
Interest leviable @ 1.5 per cent per month upto March 2018	60,13,551 (35 months)

Audit noticed the irregular exemption on stock transfer on verification of records of one unit office out of 34 unit offices in the State. The Department should internally examine similar errors in other unit offices not covered in audit.

Recommendation: The Department may fix responsibility against the officials for wilful negligence and non-compliance of executive instructions for loss of revenue besides recovering pending dues from the assessee.

2.9 Superintendents of Taxes (STs) failed to detect invalid ‘C’ Forms submitted by the dealers

STs, Guwahati Unit-D and Guwahati Unit-C failed to detect invalid ‘C’ Forms submitted by three dealers which resulted in short levy of tax of ₹ 12.89 lakh on which interest of ₹ 14.56 lakh was also leviable against which only tax amount of ₹ 6.79 lakh was recovered from a dealer

[ACT, Guwahati Unit D; July-September 2016 and ACT, Guwahati Unit-C; November 2017 - January 2018]

As per Section 8 of the CST Act, 1956, as it stood during the relevant years, inter-State sales of goods, to registered dealers supported by ‘C’ form were taxable at the concessional rate of two *per cent*. Otherwise, tax was leviable at the rate of tax applicable to sale of such goods within the State. Further, as per Rule 12 of the CST (Registration and Turnover) Rules, 1957 (Amended), ‘C’ form is to be submitted on quarterly basis from 1 October 2005 onwards.

The Government of Nagaland vide Gazette Notification of November 2011⁵³ had declared a series of ‘C’ forms as obsolete and invalid as the forms were lost and shall not be valid for the purpose of Section 8(4) of the CST Act, 1956.

The items ‘cement’ and ‘water pump’ were taxable at 13.5 *per cent* and the item ‘computer hardware and software’ was taxable at five *per cent w.e.f.* 31 October 2009.

2.9.1 M/s. Ultratech Cement Ltd, dealing in ‘cement’, made inter-State sales of ₹ 1.25 crore to registered dealer during 2011-12 and claimed concessional rate of tax by submitting ‘C’ Form. The ST, Guwahati Unit D, while assessing the dealer in March 2014, accepted the inter-State turnover and assessed the dealer accordingly. Scrutiny of declaration forms submitted by the dealer showed that three ‘C’ forms⁵⁴ involving turnover of ₹ 44.49 lakh issued by M/s. Nagaland Marble House, Dimapur, Nagaland were among the series of forms declared invalid by the Government of Nagaland. The ST, Guwahati Unit D, however, failed to detect the transactions against these invalid forms while completing the assessment and irregularly allowed concessional rate on those forms. This resulted in short levy of

⁵³ Notification No. 15 Part-II A dated 15 November 2011

⁵⁴ NL 098496- ₹ 13,09,400, NL 098497- ₹ 18,88,012, NL 098498 - ₹ 12,51,203

tax of ₹ 5.01 lakh⁵⁵ on which interest amounting to ₹ 5.34 lakh (calculated upto March 2018) was also leviable.

The case was referred to the Department/Government in July 2018.

The JCT, Assam stated (September 2018) that the assessment has been revised on the basis of anomaly pointed out by Audit by disallowing the concession availed through invalid forms and fresh demand of ₹ 10.64 lakh including interest of ₹ 5.60 lakh was raised.

During the exit meeting (12 November 2018), the CT, Assam stated that arrear certificate had since been issued to ST (Recovery), Guwahati on 1 November 2018. Further development was awaited (December 2018).

2.9.2 M/s. Honda Siel Power Products Ltd., dealing in ‘water pump’, made inter-State sales of ₹ 5.15 crore and ₹ 6.81 crore to registered dealers during 2010-11 and 2011-12 respectively and claimed concessional rate of tax by submitting ‘C’ Form. The ST, Guwahati Unit D, while assessing the dealer for above years in February 2012 and August 2014 accepted the inter-State turnover and assessed the dealer accordingly. Audit noticed that four ‘C’ forms⁵⁶ involving turnover of ₹ 43.16 lakh issued by M/s. Tizu Trade Agency, Dimapur, Nagaland were among the series of forms declared invalid by the Government of Nagaland. The ST, Guwahati Unit D, however, failed to detect the transactions against these invalid forms. This resulted in short levy of tax of ₹ 4.87 lakh⁵⁷ on which interest amounting to ₹ 5.77 lakh (calculated upto March 2018) was also leviable.

The case was referred to the Department/Government in July 2018.

The JCT, Assam stated (September 2018) that the assessment has been revised on the basis of anomaly pointed out by Audit.

During the exit meeting (12 November 2018), the CT, Assam stated that levied tax of ₹ 4.93 lakh and ₹ 1.86 lakh for the years 2010-11 and 2011-12 respectively had been realised and arrear certificate had been issued to the ST (Recovery), Guwahati

M/s. Ultratech Cement Ltd.		(Amount in ₹)
		2011-12
Gross Invalid Turnover		44,48,615
Less u/s 8A		87,227
Net Turnover		43,61,388
Tax leviable @ 13.5 per cent		5,88,787
Less tax levied @ 2 per cent		87,227
Short levy of tax		5,01,560
Interest leviable @ 1.5 per cent per month upto March 2018		5,34,161 (71 months)

⁵⁶ 2010-11: NL 099051 – ₹ 4,71,295, NL 099052- ₹ 14,94,723, NL 099053 - ₹ 9,31,425 and 2011-12: NL 099200 - ₹ 14,18,929

M/s. Honda Siel Power Products Ltd.		(Amount in ₹)		
	2010-11	2011-12	Total	
Gross Invalid Turnover	28,97,443	14,18,929		
Less u/s 8A	56,813	27,822		
Net Turnover	28,40,630	13,91,107		
Tax leviable @ 13.5 per cent	3,83,485	1,87,799		
Less tax levied @ 2 per cent	56,813	27,822		
Short levy of tax	3,26,672	1,59,977	4,86,649	
Interest leviable @ 1.5 per cent per month upto March 2018	4,06,707 (83 months)	1,70,376 (71 months)	5,77,083	

on 1 November 2018 for realisation of balance amount of interest of ₹ 6.51 lakh and ₹ 2.12 lakh respectively. Further development was awaited (December 2018).

2.9.3 M/s. Ingram Micro India Ltd., dealing in ‘computer hardware and software’, made inter-State sales of ₹ 7.07 crore and ₹ 5.53 crore to registered dealers during 2010-11 and 2011-12 respectively and claimed concessional rate of tax by submitting ‘C’ Form. The ST, Guwahati Unit C while assessing the dealer in March 2013 and March 2017 accepted the inter-State turnover and assessed the dealer accordingly. Scrutiny of declaration forms submitted by the dealer revealed that five ‘C’ forms⁵⁸ involving turnover of ₹ 1.02 crore issued by two dealers⁵⁹ of Nagaland were among the series of forms declared invalid by the Government of Nagaland. The ST, Guwahati Unit C, however, failed to detect the transactions against these invalid forms while completing the assessment and irregularly allowed concessional rate on those forms. This resulted in short levy of tax of ₹ 3.01 lakh⁶⁰ on which interest of ₹ 3.45 lakh (calculated upto March 2018) was also leviable. The case was referred to the Department/Government in July 2018.

During the exit meeting (12 November 2018), the CT, Assam stated that re-assessments have been completed on 5 November 2018 and a demand of ₹ 12.77 lakh and ₹ 1.93 lakh for the years 2010-11 and 2011-12 respectively have been raised. Further development was awaited (December 2018).

Audit noticed the failure of the ST to verify invalid ‘C’ forms while completing assessment on verification of records of two unit offices out of 34 unit offices in the State. The Department should internally examine similar errors in other unit offices not covered in audit.

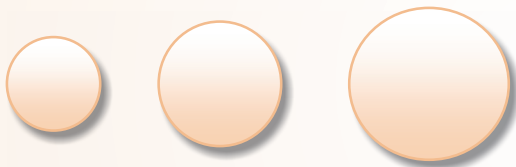
Recommendation: The Government may instruct the department to realise the amount in above cases and action may be initiated against the officials whose negligence led to short realisation of revenue and to mandatorily cross verify the invalid ‘C’ Form declared by the Government of Nagaland while allowing concessional rate of tax to dealers.

⁵⁸ 2010-11: NL 095091- ₹ 24,42,751, NL 095218- ₹ 21,94,448 and 2011-12: NL 098627- ₹ 25,56,945, NL 098629 - ₹ 14,71,080, NL 098634 - ₹ 15,77,653

⁵⁹ M/s. Space –M and M/s. Voice Commune of Dimapur, Nagaland

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			(Amount in ₹)
M/s. Ingram Micro India Ltd.	2010-11	2011-12	Total
Gross Invalid Turnover	46,37,199	56,05,678	
Less u/s 8A	90,925	1,09,915	
Net Turnover	45,46,274	54,95,765	
Tax leviable @ 5 per cent	2,27,314	2,74,788	
Less tax levied @ 2 per cent	90,925	1,09,915	
Short levy of tax	1,36,389	1,64,873	3,01,262
Interest leviable @ 1.5 per cent per month upto March 2018	1,69,804 (83 months)	1,75,590 (71 months)	3,45,394



CHAPTER - III
EXCISE DEPARTMENT

CHAPTER – III : EXCISE DEPARTMENT

3.1 Administration

The State Excise Department is responsible for collection of revenue under Assam Excise Act and enforcement of Excise laws on prohibition of illicitly distilled liquor, *Ganja*, *Bhang* and Opium. In addition, the Department is also responsible for enforcing the provisions of Narcotic Drugs and Psychotropic Substances Act and the Medicinal and Toilet Preparation Act. The Commissioner of Excise (CE), Assam is the head of the Department. He is primarily responsible for administration and execution of Excise policies and programmes of the State Government. He is assisted by an Additional Commissioner of Excise, a Joint Commissioner of Excise and two Deputy Commissioners of Excise, one at Headquarters' and another for Bodoland Territorial Area.

Excise revenue comes from *ad-valorem* levy, establishment charges, various kinds of licence fees on foreign liquor/beer, country spirit, rectified spirit, etc. Further, import pass fee, export pass fee, transport pass fee, underbond pass fee, brand and label registration/renewal fee also generate revenue for the Government exchequer.

During 2016-17, the Department restructured *ad-valorem* levy, revised licence fee of various excise licences, increased different kinds of fees in respect of label registration/renewal and profile fee and replaced the Assam Excise Act, 1910 and the Assam Excise Rules, 1945 by the Assam Excise Act, 2000 and the Assam Excise Rules, 2016 *w.e.f.* 1 September 2016 respectively. The point of levy of Excise Duty was shifted to the level of first point of transaction made within the State ensuring that only duty paid liquor comes out from the manufactories/bottling plants/breweries. This change is aimed at curbing leakage of excise revenue.

During the year 2017-18, two distillery licensees, two brewery licensees, 18 bottling plants/manufacturing units licensees, 2,038 IMFL 'OFF'/'ON' licensees, six Beer 'OFF'/'ON' licensees and 40 Club 'ON' licensees were registered under the Excise Department.

3.2 Working of internal audit wing

Internal audit, a vital component of internal control mechanism, functions as the internal oversight of the Department and is a vital tool which enables the management to assure itself that prescribed systems are functioning reasonably well.

The Department stated that there is no internal audit wing but that the officers of the department conduct periodical inspections of different establishments at different

levels. However, there is no provision for internal audit as per Assam Excise Acts and Rules thereunder.

Recommendation: The State Government may amend the Act and Rules to put in place a system of internal audit to ensure compliance with Acts/Rules/and Regulations.

3.3 Results of audit

In 2017-18, test check of the records of 16 offices (out of total 50 offices) relating to excise duty, licence fee receipts, etc., detected 263 cases of non/short realisation of excise duty/licence fee/renewal fee and other irregularities involving ₹ 615.53 crore, as shown in **Table 3.1**.

Table 3.1
Results of Audit

<i>(₹ in crore)</i>			
Sl. No.	Category	Number of cases	Amount
1.	Non/Short payment of annual licence fee	26	15.82
2.	Evasion of <i>ad-valorem</i> levy and VAT	10	35.17
3.	Loss of Excise duty and VAT	9	0.33
4.	Non realisation of revenue on wastage beyond permissible limit	3	0.53
5.	Short realisation of revenue on transit loss beyond permissible limit	2	0.06
6.	Short realisation of transport/import fee	5	0.11
7.	Non realisation of establishment charges	14	1.03
8.	Loss of revenue due to warehouse going dry	7	4.87
9.	Other irregularities	187	557.61
Total		263	615.53

During the year, the Department accepted under-assessment and other deficiencies of ₹ 1.57 crore in 26 cases. An amount of ₹ 0.44 crore was recovered in 25 cases during the year 2017-18.

A few cases involving revenue of ₹ 12.31 crore are discussed in the succeeding paragraphs.

Compliance Audit observations

Distillery/Brewery/Bottling Plant

3.4 Non-realisation and short realisation of licence fees

Inaction on the part of the Superintendent of Excise resulted in non-realisation and short realisation of licence fees of ₹ 7.83 crore of distillery licence, brewery licence and bottling licence from five licensees having Distillery, Brewery and Bottling plant

[Superintendent of Excise (SE), Kamrup; June – October 2017]

As per the Assam Distillery (AD) Rules, 1945 and the Assam Excise (AE) Rules, 2016, the distiller/manufacturer/brewer who desires to manufacture spirit/India Made Foreign Liquor (IMFL)/beer shall hold licences which are to be renewed annually on payment of fees⁶¹ on or before last day of February/15 day of March of previous year.

Rule 4 of the AD Rules, 1945 and Rule 501 of the AE Rules, 2016 provides that the distiller shall execute a bond in the prescribed form pledging the premises, stills and all apparatus and utensils employed in the manufacture of Extra Neutral Alcohol (ENA)/Spirit, for the due discharge of all payments which may become due to the government by way of duty, fees, rents, fines, penalties or otherwise under the provisions of his licence or to which the distiller may be liable by law or rules or under any engagement of bond into which he may have entered. The amount given

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Kind of licence	Production Capacity/ Bond limit	Amount of Annual Licence Fee per annum (₹ in lakh)		
		w.e.f. 1 April 2011#	w.e.f. 1 June 2015 @	w.e.f. 1 September 2016 \$
Distillery licence	Upto 30 lakh London Proof Litre (LPL) per annum	10.00	20.00	20.00
	More than 30 lakh LPL to 60 lakh LPL per annum	20.00	40.00	40.00
	More than 60 lakh LPL per annum	25.00	50.00	50.00
Brewery licence	Upto 80 lakh BL of beer per annum	10.00	20.00	20.00
Bottling licence of beer		1.50	3.00	3.00
Beer bonded warehouse licence	Upto ₹ 50 lakh	1.50	4.50	4.50
	More than ₹ 50 lakh to ₹ 1 crore	2.50	7.50	7.50
	More than ₹ 1 crore	5.00	10.00	10.00
Beer wholesale licence	--	2.00	5.00	5.00
Compounding & Blending of IMFL licence	--	1.50	3.00	3.00
Reduction & Bottling of IMFL licence	Upto 30 lakh LPL per annum	1.50	3.00	3.00
IMFL bonded warehouse licence	Upto ₹ 50 lakh	1.50	4.50	4.50
	More than ₹ 50 lakh to ₹ 1 crore	2.50	7.50	7.50
	More than ₹ 1 crore	5.00	10.00	10.00
IMFL wholesale licence	--	2.00	5.00 (13 August 2015)	5.00

vide Notification No. Ex.340/2001/Pt-III/331 dated 29 September 2010, No.Ex.340/2001/Pt-III/330 dated 29 September 2010 and No.Ex.340/2001/Pt-III/329 dated 29 September 2010.

@ vide Notification No. Ex.178/2014/350 dated 1 June 2015, No.Ex.178/2014/348 dated 1 June 2015 and No.EX.165/2014/365 dated 13 August 2015.

\$ vide Notification No. Ex.138/2015/99 dated 1 September 2016.

in the bond is termed as 'bond limit' and the hypothecation deed of an equal amount is to be executed.

Further, as per Instruction No. 255 of the Assam Excise Act, 1910 and Rule 450 of the AE Rules, 2016, the Superintendent of Excise (SE) shall also maintain register of licences relating to licences issued by him.

As per Rule 342 (b) of the Assam Excise (AE) Rules, 2016, if any person or any licence holder fails to pay duty, fee or any other levy due to the Government, he is liable to pay penalty which may extend to three hundred percent of the duty, fee or other levies due from him.

Further, as per Rules 37 and 39 of the AD Rules, 1945, Rules 39 and 40 of the ABW Rules, 1965 and Rule 343 of the AE Rules, 2016, a prosecution for the non-payment of licence fees or any other fees payable to the Government should only be instituted with the sanction of the Commissioner of Excise (CE) and to cancel the licence.

3.4.1 Scrutiny of records (*viz.* licence fee payment challans) of SE, Kamrup showed that all the three licensees⁶² having distillery, brewery and bottling plant licences did not pay annual licence fees for the years 2011-12 to 2017-18. Inaction on the part of the SE, Kamrup to realise the licence fee as well as failure of the CE, Assam to cancel the licences for non-payment of fees resulted in non-realisation of licence fee of ₹ 6.21 crore as shown in **Appendix - XII**. Audit observed that there was deficiency in internal control, as the SE, Kamrup did not maintain a licence register relating to licences issued by him. Further, no demand, collection and balance register was maintained in the office for keeping a watch on revenue due and actual collection.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (14 November 2018), the Additional Commissioner of Excise (ACE), Assam admitted the lapse on the part of the then SE, Kamrup and instructed the present incumbent to issue demand notices immediately and after realisation of dues from all three licensees, the process of cancellation of licences may be taken up with the CE, Assam. The Secretary and the Additional Secretary to the GoA, Excise Department also directed the ACE, Assam to realise all up-to-date dues immediately and to resolve the matter as early as possible so that the licences of all the three licensees can be cancelled immediately. Accordingly, the ACE, Assam directed (27 November 2018) the SE, Kamrup to take further necessary action. Further development was awaited (December 2018).

Recommendation: The Department may ensure realisation of annual license fee in time and may cancel the licences on failure on the part of the licensees as per provision of the Assam Excise Rules.

⁶² M/s. Master (India) Brewing Company, M/s. Brahmaputra Biochem Pvt. Ltd. and M/s. N. V. Distilleries & Breweries (North East) Pvt. Ltd.

3.4.2 Scrutiny of records of SE, Kamrup showed that out of three licensees a licensee M/s. N. V. Distilleries & Breweries (North East) Pvt. Ltd. paid annual renewal licence fees for distillery and brewery for the year 2015-16 at pre-revised rates. Lack of timely action as per Rules 37 and 39 of the AD Rules, 1945 and Rule 343 of the AE Rules, 2016 on the part of the SE, Kamrup resulted in short realisation of annual renewal licence fees for distillery and brewery licence of ₹ 16.66 lakh as the SE, Kamrup failed to raise demand for realisation of annual license fee at revised rate for the year 2015-16. The details of which are given in the following table.

Table 3.2
Short realisation of licence fees

(₹ in lakh)			
Type of licence	Licence fees payable for the year 2015-16	Licence fees paid for the year 2015-16	Short realisation of licence fees for the year 2015-16
Distillery licence	18.33 ⁶³	10.00	8.33
Brewery licence	18.33 ⁶⁴	10.00	8.33
Total	36.66	20.00	16.66

The matter was referred to the Government/Department in July 2018.

During the exit meeting (14 November 2018), the Secretary and the Additional Secretary to the GoA, Excise Department had instructed the ACE, Assam to take action against the then SE, Kamrup for loss of revenue to the State exchequer for non-initiation of action in time and also directed the present incumbent to take necessary procedure against the guarantor, if any, for such lapses on the part of the licensee. Accordingly, the ACE, Assam directed (27 November 2018) the SE, Kamrup to take further necessary action. Further development was awaited (December 2018).

Recommendation: The Department may ensure realisation of annual license fee in time to avoid loss of revenue and may cancel the licences on failure on the part of the licensees as per provision of the Assam Excise Rules.

3.4.3 Scrutiny of records of SE, Kamrup showed that out of three licensees a licensee M/s. Brahmaputra Biochem Pvt. Ltd. paid annual renewal licence fees for bonded warehouse at lower rate for the years 2015-16 and 2016-17 though ad-valorem levy of stock of ENA and Spirit crossed bond limit of rupees one crore⁶⁵ during the years 2015-16 and 2016-17. Audit observed that SE, Kamrup did not cross verify the monthly statement of production, issue and stock to ensure that the

⁶³ Distillery Licence Fees for the period April-May 2015 at old rates of ₹ 10,00,000 = ₹ 1,66,667 and for the rest of the period from June 2015 to March 2016 = ₹ 16,66,666 (pro-rata of ₹ 20,00,000 payable as annual licence fees at revised rate).

⁶⁴ Brewery Licence Fees for the period April-May 2015 at old rates of ₹ 10,00,000 = ₹ 1,66,667 and for the rest of the period from June 2015 to March 2016 = ₹ 16,66,666 (pro-rata of ₹ 20,00,000 payable as annual licence fees at revised rate).

⁶⁵ For calculation of Ad-valorem levy, General Brand (as ad-valorem levy of ₹ 815 per case) being minimum was considered in IMFL segment i.e. 75 degree under proof spirit vide Gazette Notification No. 178/2014/353 dated 1 June 2015. Further, to produce one case of 750 ml of 12 bottles IMFL, 4.02 BL of ENA/Spirit required for standard strength (i.e. 68 degree over proof) vide Gazette Notification No. EX. 176/2016/22 dated 27 December 2016

advalorem levy involved with that of stock of ENA and Spirit had not crossed the bond limit. Thus, failure of the SE to detect the ad-valorem levy involved in closing stock of manufactured ENA and Spirit in the warehouse attached with the distillery crossed revenue involvement of rupees one crore which resulted in short realisation of bonded warehouse licence fee of ₹ 11 lakh⁶⁶.

The matter was referred to the Government/Department in July 2018.

The Additional Secretary to the GoA, Excise Department stated (5 November 2018) that distillery licence itself holds a warehouse licence for storage of ENA for which ₹ 50 lakh was paid as distillery licence fee and a separate bonded warehouse licence was obtained by mistake by the licensee. The reply was not tenable as the licence was sanctioned by the GoA and granted by the CE on receipt of the application of the licensee and on thorough verification and inspection and after obtaining a clearance from the District Collector.

During the exit meeting (14 November 2018), the ACE, Assam intimated that the Distillery did not execute any Bond for the warehouse attached to the Distillery and assured that realisation will be made for balance amount of Bonded Warehouse Licence fees as per prescribed rate for the years 2015-16 and 2016-17. Further, ACE, Assam stated that the matter will be discussed with the CE, Assam so that the value of Bond to be executed by the distiller considering the volume of business as per Rule 4 of the AD Rules, 1945 and Rule 501 of the AE Rules, 2016. Accordingly, the ACE, Assam directed (27 November 2018) the SE, Kamrup to take further necessary action. Further development was awaited (December 2018).

Recommendation: The department may make a provision in the statement of production, issue and stock to certify by the licensee that the ad-valorem levy involved in the stock did not cross the bond limit of the licence during the month and action may be initiated against the official whose negligence led to short realisation of revenue.

3.4.4 Scrutiny of records of SE, Kamrup showed that out of 13 bottling plants, two bottling plants, viz. M/s. Nilachal Distillery Pvt. Ltd. and M/s. Gitika Bhattacharjya Bottling Plant did not pay their annual licence fees for the years 2014-15 to 2017-18. This resulted in non-realisation of annual licence fees from two bottling plants to

⁶⁶

(Amount in ₹)							
Year	Date on which closing balance of stock of ENA and Spirit considered for calculation of bond limit	Quantity of stock of ENA and Spirit (in BL)	IMFL could be manufactured with the stock of ENA and Spirit (column (3)/4.02 BL) (in cases)	Ad-valorem levy involved (column (4) X ₹ 815 per case for General Brand)	Amount of bonded warehouse licence fee to be paid	Amount of bonded warehouse licence fee paid	Short realisation of bonded warehouse licence fee
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2015-16	31 March 2016	62,530	15,554.73	1,26,77,104	10,00,000	4,50,000	5,50,000
2016-17	31 March 2017	7,58,015	1,88,560.95	15,36,77,174	10,00,000	4,50,000	5,50,000
Total							11,00,000

the tune of ₹ 1.34 crore⁶⁷. Audit observed that there was deficiency in internal control, as the SE, Kamrup did not maintain licence register⁶⁸ relating to licences issued by him. Further, no demand, collection and balance register was maintained in the office for keeping a watch on revenue due and actual collection. The SE neither raised demand for realisation of arrear licence fees nor cancelled the licences as per Rules 39 and 40 of the ABW Rules, 1945 and Rule 343 of the AE Rules, 2016.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (14 November 2018), the Secretary and the Additional Secretary to the GoA, Excise Department instructed the ACE, Assam and the SE, Kamrup to act immediately. Accordingly, the ACE, Assam directed (27 November 2018) the SE, Kamrup to take further necessary action to realise the fees. Further development was awaited (December 2018).

Audit has noticed non-realisation and short realisation of licence fees on verification of the records of one unit office out of 45 unit offices in the State. The Department should internally examine similar issues in other unit offices also.

Recommendation: The Department may evolve a mechanism to prepare a database of all licensee of all unit offices of the State so as to ensure that no licensee function without renewal of licence and action may be initiated against the erring official for short realisation of annual licence fees.

3.5 Security deposit realised at pre-revised rate

Short realisation of security deposit of ₹ 71.05 lakh against distillery and brewery licensees as the SE failed to realise the same at revised rate

[SE, Kamrup, Guwahati; June - October 2017]

As per the AE Rules, 2016⁶⁹, distillers/brewers are required to renew their licences annually as well as to furnish security for the due performance of the conditions

Name of the licensee	Kind of licence	Licence fees outstanding (Amount in ₹)			
		2014-15	2015-16	2016-17	2017-18
M/s. Nilachal Distillery Pvt. Ltd.	Compounding & Blending of IMFL	1,50,000	3,00,000	3,00,000	3,00,000
	Reduction & Bottling of IMFL	1,50,000	3,00,000	3,00,000	3,00,000
	IMFL bonded warehouse (ad-valorem levy on stock of ENA lying with the bottling plant crossed bond limit of ₹ 1 crore)	5,00,000	9,16,666	10,00,000	10,00,000
	IMFL wholesale	2,00,000	5,00,000	5,00,000	5,00,000
	Sub-Total	10,00,000	20,16,666	21,00,000	21,00,000
	Total (A)	72,16,666			
M/s. Gitika Bhattacharjya Bottling Plant	Compounding & Blending of IMFL	1,50,000	3,00,000	3,00,000	3,00,000
	Reduction & Bottling of IMFL (having bond limit of ₹ 1 crore)	1,50,000	3,00,000	3,00,000	3,00,000
	IMFL bonded warehouse	2,50,000	6,66,666	7,50,000	7,50,000
	IMFL wholesale	2,00,000	5,00,000	5,00,000	5,00,000
	Sub-Total	7,50,000	17,66,666	18,50,000	18,50,000
	Total (B)	62,16,666			
Grand Total (A+B)		1,34,33,332			

⁶⁸ As per Executive Instruction No. 255 of the Assam Excise Act, 1910

⁶⁹ Gazette Notification No. Ex. 138/2015/99 dated 1 September 2016

subject to which a licence is granted and amount of security deposit may be fixed at fifty *per cent* of the licence fee or more according to the volume of business. In case of any breach of condition of licence under the AE Rules, it shall be incumbent on the part of the Commissioner of Excise to realise all sums due to the State Government from security deposit made by the distillers/brewers and to cancel the licence. Further, security deposit will be refunded towards the end of the year or may be transferred at the licensee's request to the next year.

Scrutiny of records of a distillery and two breweries under SE, Kamrup showed that the licensees had deposited the amount of ₹ 0.20 lakh as security at pre-revised rate instead of applicable rate of ₹ 71.25 lakh during the year 2017-18. This resulted in short realisation of security deposit of ₹ 71.05 lakh⁷⁰. No step was taken by the SE, Kamrup to realise the security deposit at revised rate while licences were renewed for the year 2017-18 as per provisions of the AE Rules, 2016.

The matter was referred to the Government/Department in July 2018.

The Additional Secretary to the GoA, Excise Department while accepting (5 November 2018) the audit observation stated that the matter was duly scrutinised and it was observed that the said distiller and brewer deposited security deposit at pre-revised rate. It was also stated that steps had been taken and the distiller and brewer had already been directed by the SE, Kamrup to deposit the balance amount of security deposit at revised rate as per the AE Rules, 2016.

During the exit meeting (14 November 2018), the ACE, Assam accepted that there was lapse on the part of the Department and instructed the SE, Kamrup to realise the Security Deposit immediately from the licensees. Accordingly, the ACE, Assam directed (27 November 2018) the SE, Kamrup to take further necessary action. Further development was awaited (December 2018).

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Name of the Distillery/Brewery	Annual licence fee paid for the year 2017-18 for				Total annual licence fee paid for the year 2017-18	(Amount in ₹)		
	Distillery licence	Brewery licence	Bottling licence	Bonded warehouse licence		Amount of security deposit realisable at revised rate (calculated at the minimum, i.e. 50 per cent of total licence fee)	Amount of security deposit realised at pre-revised rate	Short realisation of security deposit
(1)	(2)	(3)	(4)	(5)	(6) = (2) + (3) + (4) + (5)	(7) = (6) x 50%	(8)	(9) = (7) - (8)
M/s. Brahmaputra Biochem Pvt. Ltd.	50,00,000	--	--	4,50,000	54,50,000	27,25,000	10,000	27,15,000
M/s. Master (India) Brewing Company	--	30,00,000	4,00,000	10,00,000	44,00,000	22,00,000	5,000	21,95,000
M/s. Rhino Agencies Ltd.	--	30,00,000	4,00,000	10,00,000	44,00,000	22,00,000	5,000	21,95,000
Total						71,25,000	20,000	71,05,000

Audit has noticed the realisation of Security Deposit at pre-revised rate on verification of the records of one unit office out of 45 unit offices in the State. The Department should internally examine similar issues in other unit offices also.

Recommendation: The Department may direct all the SsE not to accept licence renewal application without security deposit at revised rate as per the AE Rules, 2016.

3.6 Non-renewal of brand names and label of potable IMFL

Excise Department failed to renew brand names and label of potable IMFL which resulted in non-realisation of renewal fee of ₹ 19 lakh

[CE, Assam, Guwahati; May – June 2017]

As per the AE (Amendment) Rules, 1997⁷¹ and the AE Rules, 2016⁷², manufacturers/bottling plants shall register brand names and label of potable IMFL with the CE, Assam and shall renew annually on payment of fee as shown in table below:

Table 3.3
Annual renewal fee

Category of brand names and label	Annual Renewal fee (Amount in ₹)	
	w.e.f. 21 March 1997	w.e.f. 1 September 2016
Whisky, rum or brandy	15,000	1,00,000
Wine, vodka, liqueurs, gin, champagne, cordials and other similar potable alcohol preparations	10,000	50,000

Further, the CE, Assam shall maintain an up-to-date record of all brand names and label registered by him under these Rules.

Scrutiny of records showed that the CE, Assam did not maintain an up-to-date record of all brand names and labels registered with them. Out of the 18 bottling plant in the State audit test checked the records related to one bottling plant. It was observed that out of 26 brand names, 23 brand names and label in respect of Radiant Manufacturers Pvt. Ltd., Khatkhathi, Karbi Anglong were renewed only upto 2015-16⁷³. However, the same were not renewed during the year 2016-17, as a result, of which there was non-realisation of renewal fee of ₹ 19 lakh as shown in **Appendix - XIII**.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (14 November 2018), the ACE, Assam assured that realisation of 23 brand names and label will be made as early as possible as pointed out by Audit and now onwards, order will be issued to the manufacturers to renew their brand names and label till the all stocks of manufactured goods is exhausted in the market. Accordingly, the ACE, Assam directed (27 November 2018) the SE,

⁷¹ Notification No. Ex.39/95/3 dated 21 March 1997

⁷² Notification No. Ex.138/2015/99 dated 1 September 2016

⁷³ Brand names and label were renewed for the year 2015-16 vide Order No.169/2010-2011/317 dated 13 August 2015.

Karbi Anglong to carry out physical verification of stock of 23 brands in respect of M/s. Radiant Manufacturers Pvt. Ltd., Karbi Anglong to ascertain the facts. Further development was awaited (December 2018).

Audit has noticed non-renewal of brand names and level of potable IMFL on verification of the records of one unit office out of 45 unit offices in the State. The Department should internally examine similar issues in other unit offices also.

3.7 Establishment charges not realised

SE failed to realise establishment charges of ₹ 18.57 lakh from two licensees against which an amount of ₹ 5.38 lakh was realised from one licensee

[SE, Kamrup, Guwahati; June - October 2017]

Rule 7 of ABW Rules, 1965, provides that the CE shall appoint such Excise Officers and establishment as he thinks fit to the charge of the bonded warehouse. The licensee shall pay to the State Government at the end of each calendar month, such establishment charges as may be determined from time to time by the CE. The cost of establishment shall include pay and allowances, if any, as well as leave salary and pension contribution. Further, the CE in December 2009⁷⁴ instructed all SE to realise the establishment charges of the officers and staff posted in bonded warehouses, bottling plants and breweries etc., and to certify, payment of establishment charges by the respective licensees, mentioning the month up to which the same was realised, while forwarding their applications for import, transport and export permits from this end.

Out of 13 bottling plant under SE, Kamrup, audit test checked the records related to five bottling plants and noticed that five excise personnel were posted⁷⁵ in two bottling plants during the period between May 2014 and March 2017 against which licensees owed ₹ 18.57 lakh as establishment charges as shown in **Appendix - XIV**. Further, Audit noticed that demand notices were either issued irregularly or not issued during the said period to the licensees concerned for making payment of establishment charges. The SE, Kamrup forwarded applications of import/transport permit of licensees concerned, in violation of CE's order in December 2009 as establishment charges remained outstanding. Further, no demand, collection and balance register was maintained in the office of SE, Kamrup for keeping a watch on revenue due and actual collection.

The matter was referred to the Government/Department in July 2018.

The Additional Secretary to the GoA, Excise Department while accepting (5 November 2018) the audit observation stated that licensee M/s. Pragati Liquor/ J. D. Venture Pvt. Ltd. deposited the pending establishment charge of ₹ 5.38 lakh in August 2018. However, it was noticed that the SE, Kamrup issued demand of

⁷⁴ Letter No. III-15/2006-07/Pt/148 dated 10 December 2009

⁷⁵ M/s. Pragati Liquor / J D Venture Pvt. Ltd. and M/s. Manglam Distillers & Bottling Industries

₹ 11.78 lakh on pending establishment charges against actual demand of ₹ 13.19 lakh on 10 August 2018 to M/s. Manglam Distillers & Bottling Industries for the period from March 2016 to November 2016. In reply to the demand, licensee assured that pending amount would be deposited within the current financial year, i.e. 2018-19. The reply of the Additional Secretary was also silent about the non-issuance of demand of establishment charges for the month of March 2017 by the SE, Kamrup.

During the exit meeting (14 November 2018), the ACE, Assam accepted that there was lapse on the part of the SE, Kamrup and directed the SE, Kamrup to realise the balance dues in full from M/s. Manglam Distillers & Bottling Industries as pointed out by Audit. Accordingly, the ACE, Assam directed (27 November 2018) the SE, Kamrup to take further necessary action. Further development on recovery of balance amount of ₹ 13.19 lakh was awaited (December 2018).

Audit has noticed failure of the SE to realise establishment charges on verification of the records of one unit office out of 45 unit offices in the State. The Department should internally examine similar issues in other unit offices also.

Recommendation: The State Government may instruct the Department to realise the establishment charges of the officers and staff posted in bonded warehouses, bottling plants, distilleries and breweries etc., every month in time in the interest of State revenue prior to issuance of import, transport and export permits to the licensees.

Bonded Warehouse/Retail ‘OFF’/‘ON’ Shop

Bonded Warehouse

3.8 Loss of government revenue due to irregular remission of excise duty

Loss of revenue of ₹ 1.11 crore due to failure of the Excise Department to realise the duty coupled with wrong interpretation of Executive Instructions

[SE, Jorhat and North Lakhimpur, September 2016 and November 2017]

Rule 28 of the Assam Bonded Warehouse (ABW) Rules, 1965 provides that a licensee of a bonded warehouse, who has imported or transported spirit (other than country spirit) under a bond for payment of duty, shall pay duty to government, at the prescribed rates on the quantity of spirits in bottles or in any vessel received in the warehouse and also for absence of the quantity of the spirit detected at the time when the spirit is measured, gauged and proved for removal.

Rule 43 of the ABW Rules provides that if spirits stored in a bonded warehouse are found to be of inferior quality or otherwise unsuitable for the purpose for which they

were stored, they may be rejected or destroyed or otherwise dealt with under the orders of the CE. However, Rule 32 of the ABW Rules specifically mentions that the State Government shall not be held responsible for the destruction, loss or damage of any spirits stored in warehouse by fire or by any other cause whatever. Further, as per Executive Instruction No. 229 under the Assam Excise Act, 1910, the CE is authorised to sanction the remission of irrecoverable excise revenue.

Out of 45 Units offices in the State, audit selected 14 unit offices (31 per cent). Out of 14 test checked units offices audit noticed in two unit offices i.e. SE, Jorhat and North Lakhimpur, the CE, Assam ordered the disposal/destruction of sedimented/unsuitable unfit quantity of 68,823.13 Bulk Litre (BL) of IMFL and 67,805.40 BL of beer involving chargeable excise duty of ₹ 1.11 crore⁷⁶ of two bonded warehouses on 8 September 2015 and 31 May 2016 respectively out of eight under SE, Jorhat and North Lakhimpur. Accordingly, the officers-in-charge of two bonded warehouses, informed the CE, Assam on 5 November 2015 and 13 July 2016 respectively that his order of destruction of aforesaid quantity of IMFL had been carried out. Audit observed that excise duty of ₹ 1.11 crore chargeable under Rule 28 of the ABW Rules was not realised in view of remission allowed in August 2016 by the CE, Assam quoting Executive Instruction No. 229. However, as excise duty is leviable on the quantity received in store irrespective of any further loss on account of damage and destruction, treating such revenue irrecoverable does not fall under the excise Rules, and ₹ 1.11 crore is recoverable.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (14 November 2018), the ACE, Assam stated that action will be taken to realise the dues as early as possible. The Secretary to the Government of Assam, Excise Department directed the ACE, Assam to initiate early action and to issue demands and realise the dues from the Bonded Warehouses as early as possible. Accordingly, the ACE, Assam directed (27 November 2018) the SEs, Jorhat and North Lakhimpur to take further necessary action. Status on recovery was awaited (December 2018).

Audit has noticed irregular remission of excise duty on verification of the records of 14 unit offices out of 45 unit offices in the State. The Department should internally examine similar issues in other unit offices also.

⁷⁶

Name of the SE	Name of the Bonded Warehouse	Destruction order No. and date	Remission order No. and date	Type of liquor	Quantity (in BL)	Amount involved as per remission orders (Amount in ₹)
SE, Jorhat	M/s. Ajoy Dutta Bonded Warehouse	No.III-07/2015-2016 dated 8 September 2015	No.III-07/2015-2016/28 dated 31 August 2016	IMFL	68,823.13	74,63,688
SE, North Lakhimpur	M/s. M.H. Hazarika Bonded Warehouse	No. III-402/2015-16/19 dated 31 May 2016	No. III-402/2015-16/25 dated 30 August 2016	Beer	67,805.40	36,51,060
Total						1,11,14,748

Recommendation: The State Government may instruct the Department to allow remission of excise duty with the prior approval of the Government to avoid loss of State revenue.

3.9 Bonded warehouse licence fee collected at pre-revised rate

Collection of licence fee of bonded warehouse at lower/pre-revised rate in respect of 26 bonded warehouse licensees resulted in short realisation of ₹ 1 crore

[SE, Kamrup and Jorhat; June – October 2017 and September 2016]

Rule 67 of AE Rules, 1945 provides that immediately after the bottles have been filled up they shall be corked, capsuled and labelled and taken/shifted to the store room for bottled liquor.

Rule 5 of ABW Rules, 1965 provides that an applicant of a bonded warehouse shall execute a hypothecation deed in the form prescribed in these rules pledging the warehouse with the stock of foreign liquor therein for the due discharge of all payments which may become due to the State Government by way of duty, fees, rents, fines, penalties or otherwise under the provisions of his licence or to which the applicant may be liable by law or rules or under any agreement or bond into which he may have entered. The amount given in the bond is termed as ‘bond limit’ and the hypothecation deed of an equal amount is to be executed.

Rule 6 of ABW Rules, 1965 provides that the licence for a bonded warehouse may be renewed annually at the discretion of the government. From 1 June 2015, the bonded warehouses were required to pay licence fee at enhanced rate depending upon the bond limits as shown in the table below:

Table 3.4

Annual licence fee

Bond limit	Amount of annual licence for a bond warehouse licence (₹ in lakh)	
	w.e.f. 1 April 2011 ⁷⁷	w.e.f. 1 June 2015 ⁷⁸
Upto ₹ 50 lakh	1.50	4.50
From ₹ 50 lakh and one to ₹ 1 crore	2.50	7.50
From ₹ 1 crore and one and above	5.00	10.00

3.9.1 Scrutiny of records of Bottling Plants under the SE, Kamrup showed that nine out of 13 bottling plants licensees paid their licence fee of bonded warehouse licences attached with bottling plants at pre-revised rate for the year 2015-16. This

⁷⁷ No.EX.340/2001/Pt-III/329 dated 29 September 2010

⁷⁸ No. EX.178/2014/348 dated 1 June 2015

resulted in short realisation of licence fee of bonded warehouse of ₹ 32.50 lakh for the year 2015-16 from nine bottling plant licensees as the SE, Kamrup failed to comply with the provisions of the Assam Bonded Warehouse (Amended) Rules, 1965 *w.e.f.* 1 June 2015. The details are given in following table.

Table 3.5
Short realisation of licence fee

(Amount in ₹)

Sl. No.	Name of Bottling Plant	Bond Limit	Licence Fees Payable for the year 2015-16	Licence Fees Paid for the year 2015-16	Short realisation of Licence Fees
1.	M/s. Karnak Distillery Pvt. Ltd.	₹ 2 crore	9,16,666 ⁷⁹	5,00,000	4,16,666
2.	M/s. North East Distillery Pvt. Ltd.	₹ 2 crore	9,16,666	5,00,000	4,16,666
3.	M/s. Spey Bottlers Pvt. Ltd.	₹ 12 crore	9,16,666	5,00,000	4,16,666
4.	M/s. Seven Sisters Trade & Distilleries Pvt. Ltd.	₹ 2 crore	9,16,666	5,00,000	4,16,666
5.	M/s. Manglam Distillers & Bottling Industries	₹ 5 crore	9,16,666	5,00,000	4,16,666
6.	M/s. Aroma India Pvt. Ltd.	₹ 2 crore	9,16,666	5,00,000	4,16,666
7.	M/s. Rooby Spirits Pvt. Ltd.	₹ 50 lakh	4,00,000 ⁸⁰	1,50,000	2,50,000
8.	M/s. Shiva Beverages Pvt. Ltd.	₹ 50 lakh	4,00,000	1,50,000	2,50,000
9.	M/s. Indo Assam Distillery & Bottling Pvt. Ltd.	N/A	4,00,000	1,50,000	2,50,000
Short realisation of bonded warehouse licence fees for the year 2015-16					32,49,996

It was further observed that a bottling plant *viz.* M/s. Centenary Distillery Pvt. Ltd. had already paid the bonded warehouse licence fee of ₹ 9.17 lakh at revised rate on pro-rata basis *w.e.f.* 1 June 2015 for the year 2015-16.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (14 November 2018), the SE, Kamrup assured that realisation of balance amount of licence fee will be made as early as possible from all the bottling plants as pointed out by Audit. Accordingly, the ACE, Assam directed (27 November 2018) the SE, Kamrup to take further necessary action. Status on recovery was awaited (December 2018).

Recommendation: The department may instruct all the SsE to adhere with the provisions of Act and Rules as and when amendment came into force.

3.9.2 Scrutiny of records of bonded warehouses of SE, Kamrup showed that out of 17 bonded warehouse licensees, 13 licensees paid their licence fee of bonded warehouses at pre-revised rate for the year 2015-16. This resulted in short realisation of licence fees of ₹ 50.83 lakh from 13 licensees as shown in **Appendix - XV (A)**.

⁷⁹ Bonded Warehouses Licence Fees for the period April - May 2015 at old rate of ₹ 5,00,000 = ₹ 83,333 and for the rest of the period from June 2015 to March 2016 = ₹ 8,33,333 (pro-rata of ₹ 10,00,000 payable as annual licence fees at revised rate).

⁸⁰ Bonded Warehouses Licence Fees for the period April - May 2015 at old rates ₹ 1,50,000 = ₹ 25,000 and for the rest of the period from June 2015 to March 2016 = ₹ 3,75,000 (pro-rata of ₹ 4,50,000 payable as annual licence fees at revised rate).

It was further observed that three bonded warehouses (*viz.* M/s. Paradise Bonded warehouse, M/s. Pernod Ricard India (P) Ltd. Bonded Warehouse and M/s. United Spirits Ltd. Bonded Warehouse) under the jurisdiction of SE, Kamrup had already paid their licence fees of ₹ 9.17 lakh each at revised rate on pro-rata basis *w.e.f.* 1 June 2015 for the year 2015-16.

Similarly, scrutiny of records of SE, Jorhat showed that four bonded warehouse licensees had paid licence fee at lower rate for the year 2016-17. This resulted in short realisation of licence fees of ₹ 16.67 lakh from four licensees as the SE, Jorhat failed to comply with the provisions of the Assam Bonded Warehouse (Amended) Rules, 1965 *w.e.f.* 1 June 2015. as shown in **Appendix - XV (B)**.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (14 November 2018), the SE, Kamrup assured that realisation of balance amount of licence fee will be made as early as possible from all the bonded warehouses as pointed out by Audit. Further, the SE, Jorhat also informed the Secretary and the Additional Secretary to the GoA, Excise Department that demand notices were issued to all the four bonded warehouses as pointed out by Audit. The Additional Secretary to the GoA, Excise Department instructed the SE, Jorhat to realise immediately without any delay. Accordingly, the ACE, Assam directed (27 November 2018) the SEs, Kamrup and Jorhat to take further necessary action. Status on recovery was awaited (December 2018).

Audit has noticed collection of bonded warehouse licence fee at pre-revised rate on verification of the records of two unit offices out of 45 unit offices in the State. The Department should internally examine similar issues in other unit offices also.

Recommendation: The Department may instruct all the SsE to adhere with the provisions of Act and Rules as and when amendment came into force.

3.10 Annual licence fees of bonded warehouse licence and wholesale licence not realised from a bonded warehouse licensee

Non-realisation of licence fees of bonded warehouse and wholesale licences to the tune of ₹ 9.50 lakh from a Bonded Warehouse licensee

[SE, Kamrup, Guwahati; June - October 2017]

A bonded warehouse cum wholesale establishment has to procure and renew two kinds of licences *i.e.* (i) Bonded warehouse licence, (ii) Wholesale licence. The AE Rules, 1945 provide that the licensees of wholesale bonded warehouse are required to pay annual fee in advance for renewal of their licences as shown in the table below:

Table 3.6
Rate of licence fees

Kind of licence	Bond limit ⁸¹	Amount of annual licence fee (₹ in lakh)	Effective date of notification
Bonded warehouse licence	Upto ₹ 50 lakh	4.50	1 June 2015 ⁸²
	From ₹ 50 lakh and one to ₹ 1 crore	7.50	
Wholesale licence ⁸³	--	5.00	13 August 2015 ⁸⁴

Scrutiny of records of one out of 12 bonded warehouse namely M/s. Bless Project Bonded Warehouse under SE, Kamrup showed that bonded warehouse licence with bond limit of ₹ 50 lakh and a wholesale licence were sanctioned⁸⁵ for the year 2015-16 for which licence fee of ₹ 9.50 lakh was paid. However, for renewal⁸⁶ of bonded warehouse licence fee of ₹ 4.50 lakh and wholesale licence fee of ₹ 5 lakh for the year 2016-17 was not realised by the SE, Kamrup.

Audit observed that there was deficiency in internal control, as the SE, Kamrup did not maintain a licence register⁸⁷. Further, no demand, collection and balance register was maintained in the office for keeping a watch on revenue due and actual collection.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (14 November 2018), the Secretary to the GoA, Excise Department directed the SE, Kamrup to issue demand notice to the licensee for payment of licence fees for the year 2016-17 and asked the reason for awarding such undue benefit to the licensee. Further development was awaited (December 2018).

Audit has noticed non-realisation of annual licence fees of bonded warehouse and wholesale licencees on verification of the records of one unit office out of 45 unit offices in the State. The Department should internally examine similar issues in other unit offices also.

Recommendation: The department may ensure that no licensee function without renewal of licence and also may initiate action against the official for non-realisation of annual licence fees.

⁸¹ The amount given in the bond is termed as 'bond limit' and the hypothecation deed of an equal amount is to be executed

⁸² No. EX.178/2014/348 date 1 June 2015

⁸³ Wholesale licence – the holder of a licence can sale foreign liquor to retailers

⁸⁴ No. EX.178/2014/365 dated 13 August 2015

⁸⁵ No. III-337/2015-2016/60-A dated 19 February 2016

⁸⁶ No. EX 17/2016/87 dated 26 July 2016

⁸⁷ As per Executive Instruction No. 255 of the Assam Excise Act, 1910 relating to licences issued by him

3.11 Godown wastage allowed in excess of permissible limit

Godown wastage allowed in excess of permissible limit on which excise duty of ₹ 29.18 lakh was not realised by the SEs. Against this an amount of ₹ 16.76 lakh was reported realised from two licensees after audit observation

[SE, Kamrup and Sivasagar; June - October 2017 and September 2016]

As per the ABW Rules, 1965⁸⁸, warehouses shall pay duty on any wastage beyond the maximum permissible limit of wastage of one *per cent*. Further, as per the Assam Gazette (Extraordinary) notification of June 2015⁸⁹, the excise duty was prescribed on different brands of IMFL and beer.

Scrutiny of records of SE, Kamrup and Sivasagar showed that during the quarter endings falling between June 2013 and September 2016, out of 20 bonded warehouses, three bonded warehouses⁹⁰ claimed godown wastage of 37,584.33 London Proof Litre (LPL) IMFL and 11,574.25 Bulk Litre (BL) beer against the admissible wastage⁹¹ of 15,261.70 LPL IMFL and 4,556.89 BL beer. The fact that the licensee claimed excess and inadmissible wastage of 22,322.63 LPL IMFL and 7,017.36 BL beer which escaped the notice of the SE. This led to non-realisation of excise duty of ₹ 29.18 lakh as shown in **Appendix – XVI**.

The matter was referred to the Government/Department in July 2018.

The Additional Secretary to the GoA, Excise Department stated (5 November 2018) that the SE, Kamrup directed the licensee M/s. Paradise Bonded Warehouse Pvt. Ltd., Kamrup, Guwahati to deposit ad-valorem levy/excise duty on excess godown wastage as pointed out by Audit and in compliance, the said licensee deposited ₹ 11.67 lakh on 5 August 2018. In case of M/s. RBS Bonded Warehouse, Sivasagar, the Additional Secretary stated that the licensee deposited ad-valorem levy/excise duty of ₹ 5.09 lakh on 6 September 2018 on excess godown wastage as per re-verification of stock position reported by the SE, Sivasagar. The Additional Secretary further stated that excise duty on excess godown wastage against M/s. DPM Baruah Bonded Warehouse, Sivasagar could not be made due to suspension of licence. Accordingly, the ACE, Assam directed (27 November 2018) the SEs to take further necessary action. Further development on recovery of balance of amount of ₹ 12.42 lakh was awaited (December 2018).

Audit has noticed irregular allowance of godown wastage by SEs on verification of the records of two unit offices out of 45 unit offices in the State. The Department should internally examine similar issues in other unit offices also.

⁸⁸ Assam Gazette (Extraordinary) Notification no. EX.340/2001/Pt.III/104 dated 18 March 2005.

⁸⁹ Assam Gazette (Extraordinary) Notification no. EX. 178/2014/353 dated 1 June 2015.

⁹⁰ M/s. Paradise Bonded Warehouse Pvt. Ltd., Kamrup, Guwahati, M/s. RBS Bonded Warehouse, Sivasagar and M/s. DPM Baruah Bonded Warehouse, Sivasagar

⁹¹ Calculated at one *per cent* of the closing stock of 15,26,170.45 LPL IMFL and 4,55,689.32 BL beer.

Recommendation: *The Department may direct the all SsE to verify godown wastage and realise the excise duty on excess godown wastage, if any, immediately upon submission of quarterly stock position by the licensees.*

3.12 Failure to detect concealment of stock

SE failed to detect the concealment of stock by a bonded warehouse which resulted in evasion of payment of ₹ 9.42 lakh against which an amount of ₹ 5.22 lakh was realised

[SE, Karimganj; March 2017]

Rule 19 of ABW Rules, 1965 provides that on arrival of a consignment at the bonded warehouse, the officer-in-charge shall open the consignment and enter into the stock register of the bonded warehouse after verifying the same with the passes (*i.e.* transport passes) covering the consignment.

Rule 37 of the ABW Rules, 1965 provides that the SE or the officer-in-charge of the bonded warehouse shall take stock of all spirits in the warehouse on the last day of March, June, September and December in each year. Further, as per government notification of June 2015⁹², minimum ad-valorem levy on cost price of beer was ₹ 300 per case.

Cross check of the monthly receipts and issue statement of March 2016 with stock verification report of Inspector of Excise (Sadar), Karimganj of IMFL, beer and wine for the period between January 2016 and March 2016 of M/s. Surma Bonded Warehouse, under SE, Karimganj, it was noticed that 1,741 cases beer was short accounted during verification of stock. No action was, however, taken by the SE to realise the ad-valorem levy and VAT on concealment of stock. This resulted in evasion of ad-valorem levy of ₹ 5.22 lakh and VAT of ₹ 4.20 lakh. The details are given in the following table.

Table 3.7
Evasion of Ad-valorem levy

(Amount in ₹)

Closing stock of beer as per monthly receipts and issue statement (in BL)	Closing stock of beer as per monthly receipts and issue statement (in cases)	Stock of beer found during physical verification by Inspector of Excise (Sadar), Karimganj (in cases)	Difference of stock between monthly receipts and issue statement and physical verification (in cases)	Ad-valorem levy involved {column (4) X ₹ 300 per case on beer (minimum ad-valorem levy)}	VAT involved {VAT ₹ 241.20 per case on beer (whose ad-valorem levy was ₹ 300 per case) as calculated by Inspector of Taxes, Guwahati Unit B in another bonded warehouse}	Total revenue involved
(1)	(2) = col.(1)/7.8 BL	(3)	(4) = col.(2) – col.(3)	(5)	(6) = col.(4) X ₹ 241.20 per case	(7) = col.(5) + col.(6)
20,731.65	2,658	917	1,741	5,22,300	4,19,929	9,42,229

The matter was referred to the Government/Department in July 2018.

⁹² No. EX. 178/2014/353 dated 1 June 2015.

The Additional Secretary to the GoA, Excise Department stated (5 November 2018) that the SE, Karimganj had issued demand letter to M/s. Surma Bonded Warehouse for immediate payment of ad-valorem levy of ₹ 5.22 lakh and VAT of ₹ 4.20 lakh and accordingly, the licensee deposited ad-valorem levy of ₹ 5.22 lakh on 15 September 2018 leaving a balance amount of ₹ 300. Accordingly, the ACE, Assam directed (27 November 2018) the SE, Karimganj to take further necessary action. However, balance amount of ad-valorem levy of ₹ 300 and VAT of ₹ 4.20 lakh was awaited (December 2018).

Audit has noticed concealment of stock on verification of the records of one unit office out of 45 unit offices in the State. The Department should internally examine similar issues in other unit offices also.

Recommendation: The State Government may advise the Excise Department to impose penalty for non-payment of fee payable to the Government as per Rule 342 of the Assam Excise Rules, 2016.

Retail ‘OFF’/‘ON’ Shop

3.13 Annual licence renewal fees of retail ‘OFF’/‘ON’ licence not realised

SE failed to realise annual licence renewal fees of retail ‘OFF’/‘ON’ licences amounting to ₹ 80 lakh from 18 licensees

[SE, Kamrup; June – October 2017]

Rule 244 of the AE Rules, 1945 provides that a retail ‘OFF’⁹³/‘ON’⁹⁴ licensee required to pay annual licence fees in advance, before the commencement of the financial year at the rate prescribed by the government from time to time. The rates of licence fee were revised from time to time as shown in the following table.

Table 3.8
Rate of ‘OFF’/ ‘ON’ licence fees

Type of retail licence	Amount of annual licence fee (₹ in lakh)	Effective date of notification
‘ON’	0.50	1 April 2011 ⁹⁵
‘ON’	2.50	13 August 2015 ⁹⁶
‘OFF’	3.00	
‘ON’	2.50	1 April 2017 ⁹⁷
‘OFF’	2.00	

⁹³ Retail ‘OFF’ licence – where IMFL/beer can be sold but cannot be consumed in the premises of the licensee

⁹⁴ Retail ‘ON’ licence – where IMFL/beer can be sold and can be consumed in the premises of the licensee

⁹⁵ No. EX.340/2001/Pt-331 dated 29 September 2010

⁹⁶ No. EX.178/2014/365 dated 13 August 2015

⁹⁷ No. EX.176/2016/22 dated 27 December 2016

Further, as per Instruction No. 255 of the Assam Excise Act, 1910 and Rule 450 of the AE Rules, 2016, the Superintendent of Excise (SE) shall also maintain register of licences relating to licences issued by him.

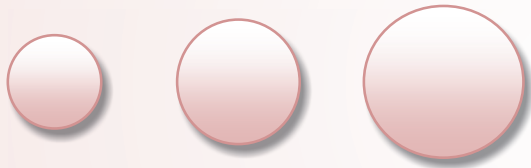
Scrutiny of records of the SE, Kamrup showed that out of 483 retail 'OFF'/'ON' licensees, 18 (3.73 *per cent*) retail 'OFF'/'ON' licensees did not pay their annual renewal licence fees for the years between 2014-15 and 2017-18. All the licensees neither paid the licence fees of ₹ 80 lakh nor was any demand raised by the SE for recovery of revenue till the date of audit (October 2017). The details shown in **Appendix - XVII**. Audit observed that there was deficiency in internal control, as the SE, Kamrup did not maintain licence register as required under Executive Instruction No. 255 of the Assam Excise Act, 1910 and Rule 450 of the AE Rules, 2016 relating to licences issued by him. Further, no Demand, Collection and Balance (DCB) register was maintained in the office for keeping a watch on revenue due and actual collection.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (14 November 2018), the ACE, Assam instructed the SE, Kamrup to take action against defaulting retail 'OFF'/'ON' shops and to verify and collect stock position on the day of closure of the shops. After realisation of government dues, action may be initiated to cancel the licences. The ACE, Assam stated that there was lack of control in the office of the SE, Kamrup and the records were not maintained properly. The Secretary to the Government of Assam, Excise Department directed the SE, Kamrup to maintain the records properly so that the names of defaulters can be identified easily considering the interest of revenue of the State. Accordingly, the ACE, Assam directed (27 November 2018) the SE, Kamrup to take further necessary action. Further development was awaited (December 2018).

Audit has noticed failure of the SE to realise annual licence fees of retail 'OFF'/'ON' licences on verification of the records of two unit offices out of 45 unit offices in the State. The Department should internally examine similar issues in other unit offices also.

Recommendation: The State Government may advise the Excise Department to maintain Demand, Collection and Balance (DCB) Register in all unit offices in respect of retail 'OFF'/'ON' shops licences to ensure renewal of all licences within the prescribed date and action may be initiated against the erring official for non-realisation of annual licence fees.



**CHAPTER - IV
TRANSPORT
DEPARTMENT**

CHAPTER – IV : TRANSPORT DEPARTMENT

4.1 Administration

The Commissioner of Transport, Assam is responsible to ensure road safety through the implementation of Motor Vehicles Act and Rules and also regulate the road transport sector of surface communications through the State Transport Authority and the Regional Transport Authority in the districts. The Commissioner of Transport needs to ensure proper licensing of Drivers after they fulfil required conditions and also register Motor vehicles. It has also the responsibility of educating the public on road safety norms, so that no lives are lost or impaired because of road accidents.

The Commissioner and Secretary to the Government of Assam (GoA), Transport Department is the Head of the Transport Department. The Commissioner of Transport (CoT), Assam is assisted by two Joint Commissioners of Transport, three Deputy Commissioners of Transport and five Assistant Commissioner of Transport. There are twenty-nine (29) Districts level offices which are headed by District Transport Officers (DTOs) who are assisted by Motor Vehicle Inspectors, Enforcement Inspectors and other officials in discharging their day to day functions. They are empowered to implement Taxes as per Laws and Rules *i.e.* the Motor Vehicles Act, 1988, the Central Motor Vehicles Rules, 1989, the Assam Motor Vehicle Rules, 2003, etc.

The Transport Department is responsible for collection of taxes, fees and fines on motor vehicles in Assam. The motor vehicle tax is realised primarily from all vehicles registered in the State and One Time Tax of 15 years is realised in case of private vehicles. For commercial vehicles, motor vehicle tax is realised every year and the vehicle owner has the option to pay it quarterly, half yearly or annually. Besides, composite fee *in lieu of* motor vehicle tax is also collected from owners of commercial vehicles bearing national permit/tourist permit of other States plying in the State. Further, there is provision for levy and collection of fines for various offences which are imposed under the respective Acts and Rules.

Under the jurisdiction of the CoT, Assam, the total number of registered vehicles in the State as on 31 March 2018 was 35,27,381 against 12,36,257 vehicles as on 31 March 2008. The number of DTOs in the State was 29 as on 31 March 2008 and it has not increased in the last ten years although the number of vehicles has increased almost three fold during the same period. The Government should review the sanctioned strength of the DTOs in view of increased number of vehicles in last ten years to handle the increase in workload.

4.2 Working of internal audit wing

Internal audit, a vital component of the internal control mechanism, functions as the internal oversight of the Department and is a vital tool which enables the management to assure itself that prescribed systems are functioning reasonably well.

The Department stated that no internal audit wing has been put in place in Transport Department. However, there is no provision for internal audit as per Assam Motor Vehicles Acts and Rules thereunder.

Recommendation: The State Government may amend the Act and Rules to put in place a system of internal audit to ensure compliance with Acts/Rules/and Regulations.

4.3 Results of audit

Test check of records of 16 offices (out of total 52 offices) of the Transport Department during 2017-18 showed non/short levy and realisation of fine/motor vehicles taxes amounting to ₹ 30.53 crore in 101 cases as shown in **Table 4.1**.

**Table 4.1
Results of Audit**

Sl. No.	Categories	Number of cases	Amount (₹ in crore)
1.	Non-realisation of motor vehicle tax and fine	4	3.74
2.	Outstanding fitness fee and fine	4	0.13
3.	Non-reassignment of new registration number	4	1.37
4.	Other irregularities	89	25.29
Total		101	30.53

During the year, the Department accepted under-assessment and other deficiencies of ₹ 0.30 crore in six cases.

A few cases involving revenue of ₹ 18.29 crore are discussed in the succeeding paragraphs.

Compliance Audit observations

4.4 Plying of unfit vehicles and non-realisation of fitness fee and fine from owners of motor vehicles

Failure of the DTOs to review Fitness Expiry Report generated from ‘VAHAN’ software resulted in non-realisation of fitness fee and fine of ₹ 16.97 crore from 73,072 motor vehicles

[District Transport Officer (DTO), North Lakhimpur and DTO (R&L), Kamrup (Metro), Guwahati; May and October 2017]

Under Section 56 of the Motor Vehicles (MV) Act, 1988, a transport vehicle shall not be deemed to be validly registered, unless it carries a certificate of fitness in such form containing such particulars and information as may be prescribed by the Central Government. As per Rule 62 of the Central Motor Vehicle Rules, 1989, the certificate of fitness issued at the time of registration of a new transport vehicle is valid for two years and it is to be renewed every year on payment of renewal fee of ₹ 100 and inspection fee ranging between ₹ 100 and ₹ 400 depending on the category of vehicles. Similarly, after 15 years from the date of registration, non-transport vehicles are required to be inspected and certificates of fitness required to be issued on payment of prescribed fees. In case of non-renewal of the certificate of fitness, fine of minimum of ₹ 2,000 is leviable from the vehicle owners as per Section 192 of the MV Act.

As per Rule 26 of the Assam Motor Vehicle (AMV) Rules, 2003, the DTO shall maintain record of each fitness certificate issued by him. Further, as per Rule 87(2) of the AMV Rules, 2003, the Motor Vehicle Inspector (MVI) may inspect any transport vehicle at any time at any place to check whether the vehicle is fit for plying on public roads.

The ‘VAHAN’ software has automated the management of complete information relating to vehicle registrations, vehicle fitness, taxation, permits and enforcement. This data, when used efficiently, would result in better monitoring of State revenue generated from the implementation of MV Act and Rules.

Scrutiny of Fitness Expiry Reports generated by the two DTOs out of 29 DTOs in the State namely North Lakhimpur and DTO (R&L), Kamrup (Metro) from ‘VAHAN’ database on 17 May 2017 and 16 October 2017 respectively showed that 73,072 transport/non-transport vehicles (6.5 per cent) out of 11,23,364 vehicles registered under two DTOs were plying without valid fitness certificates. Thus, the fitness fee of ₹ 2.36 crore⁹⁸ and fine of ₹ 14.61 crore⁹⁹ was realisable from 73,072 transport/non-transport vehicles as fitness of these vehicles had expired. Audit also

⁹⁸ Period of default of fitness certificates ranges between 26 years and one year. To avoid ambiguity, calculation of non-realisation of fitness fee and fine has been taken into consideration for one year only though defaulting period in some cases was more than one year.

⁹⁹ Fine of ₹ 2,000 per vehicle x 73,072 vehicles = ₹ 14,61,44,000

noticed that no application in Form 'H'¹⁰⁰ were submitted by the defaulters before the Registering Authority/DTOs for exemption of taxes for taking vehicles off the roads for more than 30 days to carry out repairs. The details are shown in **Appendix - XVIII**. Further, the DTOs could neither furnish applications to renew fitness certificates submitted by the defaulters nor any records regarding review of Fitness Expiry Reports and issue of notices thereagainst to the defaulters though complete addresses of the defaulters were available with them. Further, the Fitness Expiry Reports were not found shared with the Traffic Police Department to trace out the defaulters on road as unfit vehicles are threats to public and environment.

Thus, due to the failure of the above DTOs to ensure compliance with the provisions of the MV Act, the State has been put not only to a loss of ₹ 16.97 crore in respect of just two DTOs but also the plying of unfit vehicles is a threat to people's safety on roads.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (14 November 2018) the Additional Secretary and the Joint Secretary to the GoA, Transport Department directed (14 November 2018) the DTOs to realise all up-to-date dues immediately and further directed the Deputy Commissioner of Transport (DCoT) to take necessary action regarding updation of 'VAHAN' database in consultation with the NIC, so that, linkage of 'H' forms with the defaulters report can be created in 'VAHAN' software. Further development was awaited (December 2018).

Out of 29 DTOs in the State, Audit has test check the records of two DTOs and noticed failure on the part of DTOs to review Fitness Expiry report generated from 'VAHAN' software on verification of the records. The Department should internally examine similar cases in other DTOs also.

Recommendation: Department may review Fitness Expiry Report generated from 'VAHAN' database periodically and issue notices to defaulters in respect of the State as a whole. They may also issue off-road certificate to vehicles which are 15 years old and share the Report with the Traffic Police Department to realise fine, if the defaulting vehicles are found plying on roads.

¹⁰⁰ Rule 49(2) of the AMV Rules, 2003 provides that a vehicle owner, if he desires to withdraw his vehicle off the road for repairs etc. for a period more than 30 days continuously, is required to submit an application in Form 'H' in triplicate along with the documents of the vehicle/number plates, before the Registering Authority for temporary exemption of taxes.

4.5 Motor Vehicle (MV) tax and fine not realised

DTO failed to issue demand notices to the 178 owners of Commercial Vehicles for collection of MV tax amounting to ₹ 97.20 lakh and fine of ₹ 16.09 lakh. An amount of ₹ 13.83 lakh and fine of ₹ 1.98 lakh was reportedly realised from 26 commercial vehicle owners at the instance of Audit

[DTO, Golaghat; May 2017]

Section 5 of the Assam Motor Vehicle Taxation (AMVT) Act, 1936 provides that MV tax is required to be paid on commercial vehicles in advance each year or the vehicle owner has the option to pay it quarterly, half yearly and annually. The rate of MV tax was revised in May 2011 and September 2015. Further, every owner of a motor vehicle who fails to pay the appropriate road tax in time shall be liable to pay a fine of ₹ 5 per day of such delayed payment.

Section 44 of the AMVT Act, 1936 provides that the licencing officer shall maintain a Combined Register in respect of all vehicles plying in his jurisdiction in Form III¹⁰¹ to watch the recovery of MV tax. The licencing officer is also required to review the register at periodic intervals and issue demand notices to defaulters.

Rule 49(2) of the AMV Rules, 2003 provides that if a vehicle owner, decides to withdraw his vehicle off the road for repairs etc., for a period more than 30 days continuously, he is required to submit an application in Form 'H' in triplicate along with the documents of the vehicle/number plates, before the Registering Authority for temporary exemption of taxes.

Audit noticed that out of 5,727 commercial vehicles registered under DTO, Golaghat, 178 commercial vehicle (3.11 *per cent*) owners did not pay MV tax of ₹ 97.20 lakh between July 2009 and March 2017. Audit also noticed that the Combined Register was not reviewed periodically by the DTO. In absence of periodical review of the Combined Registers, these 178 vehicles continued to ply in public places without payment of MV tax. There was nothing on records to show that the owners of these vehicles surrendered the licences or submitted 'H' forms for exemption of taxes. Failure of the DTO to review the Combined Register at periodical intervals and issue demand notices to the defaulters resulted in non-realisation of MV tax of ₹ 97.20 lakh on which fine of ₹ 16.09 lakh from the owners of the vehicles was also leviable as shown in **Appendix - XIX**. Further, the DTO, Golaghat failed to furnish to Audit the Tax Defaulter Report generated from 'VAHAN' software.

The matter was referred to the Government/Department in July 2018.

¹⁰¹ All the particulars relating to vehicle such as Registration No., Date of registration, Date of purchase, Date of validity of Registration, Engine No., Chassis No. and Name and address of vehicle owner, etc. are noted in Combined Register.

During the exit meeting (14 November 2018), the Joint Secretary to GoA, Transport Department while accepting the audit observation stated that demand notices had since been issued to the defaulters. The DTO, Golaghat, stated (14 November 2018) that the Tax Defaulter Report could not be furnished/generated at the time of audit due to some technical problem.

The Additional Secretary and the Joint Secretary to the GoA, Transport Department directed (14 November 2018) the DCoT to fix responsibility for lapses and directed the DTO to realise the balance MV tax as pointed out by Audit. The Joint Secretary to the GoA, Transport Department directed the DTO, Golaghat to generate Tax Defaulter Report on regular basis and review the same so that government revenue can be realised in time. The Under Secretary to the GoA, Transport Department stated (29 November 2018) that the DTO, Golaghat has realised MV Tax of ₹ 13.83 lakh and fine of ₹ 1.98 lakh from 26 defaulting commercial vehicles and the remaining up-to-date MV Tax of ₹ 97.89 lakh and fine of ₹ 14.83 lakh from 152 commercial vehicles was under process. Further development on recovery was awaited (December 2018).

On verification of records of one test checked DTO out of 29 DTOs in the State, audit noticed the DTO had failed to issue demand notices to the owners of the commercial vehicles who failed to pay MV tax. The Department should internally examine similar cases in other DTOs also.

Recommendation: The Department may fix responsibility of the officials for negligence which led to non-realisation of revenue and issue direction to all DTOs of the State to collect MV Tax and fines and review the Combined Registers regularly.

4.6 Short realisation of inspection fee on arrival of vehicles at dealer's point

DTO failed to realise inspection fee of ₹ 10.27 lakh on arrival of vehicles at dealer's point against which ₹ 2.36 lakh only was realised from three dealers

[DTO (R&L), Kamrup (Metro), Guwahati; October 2017]

As per Rule 87(2)(i) of the AMV Rules, 2003, the MVI may inspect any transport vehicle to check whether the vehicle is unfit for plying on public roads and is likely to cause danger to the public.

As per Government Notification of 22 November 2016¹⁰², the dealer shall first make an entry of all new vehicles available in the showroom into the portal after due inspection and approval of the MVI in the system.

As per Rule 87(5)(A) of the AMV (Amendment) Rules, 2016¹⁰³, the State Government shall charge inspection fee for registration of motor vehicles on arrival at dealer's point at the rates as mentioned in the following table.

¹⁰² Notification No. 260/2016/10 dated 22 November 2016

¹⁰³ Notification No. TMV.153/2013/202 dated 30 December 2016

Table 4.2
Rate of Inspection fee

Category of vehicle	Amount of inspection fees per vehicle (in ₹)
2 wheelers	200
4 wheelers	600

Test check of records and information furnished by the DTO (R&L), Kamrup (Metro) in respect of nine (19.57 per cent) out of 46 dealers under the DTO (R&L), Kamrup (Metro) showed that during the period January 2017 to March 2017, 5,851 vehicles were sold on realisation of inspection fee of ₹ 17.49 lakh against realisable amount of ₹ 27.76 lakh at the dealers' point. The inspection fee was deposited by the dealers through treasury challans. This resulted in short realisation of inspection fee of ₹ 10.27 lakh¹⁰⁴.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (14 November 2018), the Joint Secretary to GoA, Transport Department while accepting the observation stated that demand notices were issued to the defaulting dealers. Out of nine dealers, three dealers viz. M/s Sarawgi Motors Pvt. Ltd., M/s Binod Car World and M/s Saraighat Hyundai have deposited ₹ 0.41 lakh, ₹ 0.77 lakh and ₹ 1.18 lakh respectively. Further, the Joint Secretary stated that realisation of balance amount of inspection fee from six defaulting dealers' was under process.

The DTO (R&L), Kamrup (Metro) stated (14 November 2018) that inspection fee could not be realised through system due to non-availability of collection of inspection fee 'field' in updated version of 'VAHAN' software. The reply is not acceptable considering the fact that the dealers paid partial payment through treasury challans they could have paid the entire dues as well through the same method, The Additional Secretary and the Joint Secretary to the GoA, Transport Department directed the DTO (R&L), Kamrup (Metro) to realise all up-to-date dues immediately and also directed the DCoT to take up the matter with NIC, so that,

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(Amount in ₹)

Sl. No.	Name of dealer M/s	Category of vehicle	Vehicles sold during the period from January 2017 to March 2017				Inspection fee realised at dealer's point	Inspection fee realisable at dealer's point	Short realisation of inspection fee at dealer's point
			January 2017	February 2017	March 2017	Total			
1	Sarawgi Motors Pvt. Ltd.	4 wheeler	54	51	57	162	56,400	97,200	40,800
2	Bimal Motors Pvt. Ltd.	2 wheeler	215	190	225	630	1,21,600	1,26,000	4,400
3	D.R Brijmohan & Sons Pvt. Ltd.	2 wheeler	345	335	527	1,207	Nil	2,41,400	2,41,400
4	Poddar Car World - Khanapara	4 wheeler	198	164	239	601	2,07,600	3,60,600	1,53,000
5	Poddar Car World - Gorchuk	4 wheeler	188	190	203	581	2,70,600	3,48,600	78,000
6	Poddar Car World - NEXA	4 wheeler	43	84	83	210	64,800	1,26,000	61,200
7	Binod Car World	4 wheeler	84	76	64	224	57,600	1,34,400	76,800
8	Bimal Auto Agency	4 wheeler	628	608	636	1,872	8,69,400	11,23,200	2,53,800
9	Saraighat Hyundai	4 wheeler	140	114	110	364	1,00,800	2,18,400	1,17,600
Total						5,851	17,48,800	27,75,800	10,27,000

‘field’ for collection of inspection fee can be created in updated version of ‘VAHAN’ software.

On verification of records of the one test checked DTO out of 29 DTOs in the State, audit noticed failure of collection of inspection fee on arrival of new vehicles at the dealer’s point. The Department should internally examine similar cases in other DTOs also.

Recommendation: The Department may take up the matter with NIC to updation of ‘VAHAN’ software by inserting ‘field’ for collection of inspection fee at dealer’s point and also direct all DTOs of the State to realise inspection fee at dealer’s point regularly.

4.7 Plying of vehicles without valid permit

DTO failed to realise permit fee and fine of ₹ 8.01 lakh in respect of 304 vehicles which were plying without valid permit against which ₹ 0.47 lakh was realised

[DTO, Goalpara; September 2017]

As per Rule 45(2) of the AMV Rules, 2003, a public service vehicle including Local and all Assam Taxi is required to obtain a permit to ply the vehicle within the region and before issue of the permit, the State Transport Authority (STA)/Regional Transport Authority (RTA) as the case may be, shall follow the instructions contained under Rule 28(1) and 28 (2) to establish the identity of the applicant.

As per Rule 46 (C) of the AMV Rules, 2003, a periodic permit for carrying goods and passenger shall be issued by Regional Transport Authority/District Transport Authority for a duration of minimum one year and upto a maximum period of three/five¹⁰⁵ years. Otherwise, a temporary permit shall be issued for a maximum duration of four months, but it cannot be renewed for more than three times on payment of fee as shown in the following table.

**Table 4.3
Rate of permit fee**

Type of vehicle	(Amount in ₹)	
	Periodic permit fee for more than one year and upto three years	Temporary permit fee for four months
For four wheeler vehicles (Local Taxi)	1,000	300
For three wheeler vehicles (Auto rickshaw)	300	100

¹⁰⁵ As per Rule 46 (B) of the AMV Rules, 2003, a periodic permit fee payable as follows:

Sl. No.	Name of permit	Maximum Duration	Amount (in ₹)
(A) Periodic permit (Passenger/Goods carriage) within the State			
(i)	Three Wheelers (Passenger Vehicles)	Upto 3 years	300
(ii)	Local Taxi		1000
(B) Periodic permit (Passenger/Goods carriage) within the State			
(i)	Three Wheelers (Passenger Vehicles)	Above 3 years and upto 5 years	600
(ii)	Local Taxi		1000

In case of non-renewal of permit, fine of minimum of ₹ 2,000 is leviable from the vehicle owners under Section 192(A) of the MV Act, 1988.

Scrutiny of Temporary Permit Register maintained by the DTO, Goalpara showed that validity of temporary permit of 304 (7.80 per cent) out of 3,896 commercial vehicles¹⁰⁶ lapsed during the period between 22 May 2015 and 4 July 2017. No action was initiated by the DTO to re-validate the permit of the vehicles under his jurisdiction till the date of audit (September 2017) which led to not only non-identification of the vehicles resulting in non-realisation of temporary permit fee of ₹ 1.93 lakh¹⁰⁷ and fine of ₹ 6.08 lakh as shown in **Appendix - XX (A) and XX (B)** but it led to plying of such vehicles on roads in an unauthorised manner.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (14 November 2018), the Joint Secretary to the GoA, Transport Department while accepting the observation stated that most of the temporary permit of vehicles have been converted into periodic permit on realisation of fee, tax, etc., by the DTO, Goalpara.

The Additional Secretary and the Joint Secretary to the GoA, Transport Department directed (14 November 2018) the DCoT to take up the matter with the Secretary to the GoA, Police Department to trace out the defaulters who were plying vehicle without valid permit as illegal plying of vehicle may lead to non-identification of vehicle in case of accidents, etc. Further, the Under Secretary to the GoA, Transport Department stated (29 November 2018) that out of 141 numbers of auto rickshaw and 163 numbers of four wheelers, temporary permit of 13 numbers of auto rickshaw and 30 numbers of four wheelers were converted into periodic permit by realising permit fee of ₹ 0.38 lakh and fine of ₹ 0.09 lakh and for the remaining vehicles, demand notices were issued and the Enforcement Inspectors and Police Stations in Goalpara were directed to seize those defaulting vehicles. Report on recovery of balance amount of permit fee of ₹ 1.55 lakh and fine of ₹ 5.99 lakh was awaited (December 2018).

On verification of records of one DTO out of 29 DTOs in the State, audit noticed failure in realisation of permit fee and fine from commercial vehicles which were plying without valid permit. The Department should internally examine similar cases in other DTOs also.

Recommendation: Department may share defaulters list with the Traffic Police Department to realise fine if the defaulting vehicles are found plying on road.

¹⁰⁶ Local Taxi: 163 out of 1,359 and Auto rickshaw: 141 out of 2,537

¹⁰⁷ Periodic permit fee upto three is considered, if, defaulting periods exceed one year as in most of case defaulting period was upto three years.

4.8 Systemic deficiency in calculation of MV tax at prescribed rate in Tax Defaulter Report generated from 'VAHAN' database

DTO calculated MV tax in Tax Defaulter Report incorrectly due to lack of validation check

[DTO, Goalpara; September 2017]

Mention was made in para 4.8.9.3 of the Report of the Comptroller and Auditor General of India for the year ended 31 March 2011 (Revenue Receipts) - Government of Assam regarding 'non-validation of data entry resulting in key fields containing incorrect value' where it was pointed out that the absence of validation checks allowed entry of invalid data making the database unreliable. The Government while accepting the audit observation stated (December 2011) that the software would be modified to block incorrect entries.

Section 5 of the Assam Motor Vehicle Taxation (AMVT) Act, 1936 provides that MV tax is to be paid in respect of commercial vehicle in advance each year or the vehicle owner has the option to pay it quarterly, half yearly and annually. Minimum quarterly rate of MV Tax¹⁰⁸ is leviable as shown in the following table.

**Table 4.4
Rate of Motor Vehicle Tax fee**

(Amount in ₹)

Type of vehicle (commercial)	Description of vehicle (seat/load capacity)	Rate of annual MV tax	Rate of quarterly MV tax
Three wheeler (passenger)	Three wheeler with passenger carrying capacity upto 3 excluding driver	1,500	400
Tractors	Not exceeding 2 M.T.	1,000	250
Trailers	Light trailer, carrying capacity less than 2 MT	1,000	250
Mechanical crane mounted on motor vehicle	Not exceeding 3 M.T.	5,000	1,250
Vehicle used for carriage of goods (General unrestricted goods, water tanker etc.)	Authorised to carry 1 MT or less	2,400	600
Vehicle used for carriage of petroleum products, LPG, CNG and Hazardous goods	Authorised to carry less than 9 MT	12,000	3,000

Scrutiny of Tax Defaulter Report generated by the DTO, Goalpara from 'VAHAN' database on 23 September 2017 showed that out of 8,281 commercial vehicles, 3,898 vehicle owners did not pay MV tax of ₹ 3.74 crore during the period between April 2011 and September 2017. Audit noticed from the said report that there was lack of validation check in the database as the report generated neither specified the prescribed rate of MV tax nor seat/load capacity of commercial vehicles. Further, out of 3,898 commercial vehicles (47.07 per cent), MV tax of 260 vehicles was calculated at the rate of tax ranging between ₹ 75 and ₹ 0, though quarterly rate of MV tax was ranging between ₹ 3,000 (9 MT vehicle) and ₹ 250 (2 MT tractor). Thus, Audit could not ascertain the basis on which MV tax of ₹ 3.74 crore was

¹⁰⁸ Gazette Notification No. LGL.3/2010/80 dated 30 September 2015

generated in Tax Defaulter Report from 'VAHAN' database. Also the said report did not generate any information as to whether any demand notice was issued by the DTO to realise the outstanding MV tax from the defaulters. Thus, without such basic data in the 'VAHAN' database, genuineness of Tax Defaulter Report could not be vouchsafed by Audit.

Further, the Government though assured (December 2011) the Audit that the software would be modified to block incorrect entries, it is observed that the position of software remains same, as unreliable data was still captured in the database even after a lapse of seven years.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (14 November 2018), the Joint Secretary to GoA, Transport Department, while accepting the audit objection, stated that the DTO, Goalpara has requested the Department to impart training to the officials regarding generation of MIS reports from 'VAHAN'.

On verification of records of one DTO out of 29 DTOs in the State, audit noticed incorrect entries of MV tax rates due to lack of validation check in the 'VAHAN' software. The Department should internally examine similar cases in other DTOs also.

Recommendation: (i) The 'VAHAN' software should be modified to block incorrect entries of MV tax rates.

(ii) Fresh demand notices may be issued to defaulters and the details of the demand notice may be updated in the VAHAN database. Further, tax defaulters report generated through system may be shared with the Enforcement Wing and Traffic Police Department to effect recovery of pending dues.



CHAPTER - V
ENVIRONMENT AND
FORESTS DEPARTMENT

CHAPTER – V : ENVIRONMENT AND FORESTS DEPARTMENT

5.1 Administration

The State of Assam comprising of 33 civil districts including 3 hill districts is endowed with rich forest resources. The State has also been identified as one of the 18 biodiversity hot spots in the world. Among a geographical area of 78,438 sq. km., the forest cover of Assam increased from 27,671 sq. km. in 2013-14 to 28,105 sq. km.¹⁰⁹ in 2017-18. Out of this, 7,757.71 sq. km. of forest cover was encroached till March 2018.

Revenues in the Forest Divisions are mainly derived from sale proceeds of major and minor forest produce grown in the forest areas of the respective divisions through auction, negotiation and permit of allotment. Collection of royalty on removal of mines and surface materials in the forest areas, licence fee from saw mills and timber depots also form part of forest revenue apart from fees, fines, etc., imposed under the various Acts/Rules.

Further, Assam is a land of valuable timber of various species¹¹⁰. Against a plantation target of 42,931.83 hectare, the Department achieved 41,433.83 hectare having a shortfall of only 1,498 hectare during the period 2013-18.

Out of 522 Minor Mineral Concession Areas in Assam having minor minerals *viz.* sand, stone, sand-gravel, etc., 273 are in operation and the remaining 249 are idle as stated by the Department.

The State has 18 wildlife sanctuaries and five national parks, with population of 2,650 rhinos, 167 tigers and 5,719 elephants till March 2018.

The Principal Chief Conservator of Forests and Head of Forests Force (PCCF and HoFF), Assam who is in overall charge of the Department is assisted by four Principal Chief Conservators of Forests (PCCF), 11 Additional Principal Chief Conservators of Forests (APCCF), 11 Chief Conservators of Forests (CCF) and nine

¹⁰⁹ 1,441 to 2,797 sq. km (very dense forest), 11,345 to 10,192 sq. km (moderately dense forest) and 14,882 to 15,116 sq. km (open forest)

¹¹⁰

Sl. No.	Common Name	Scientific Name	Family	Category
1.	Segun	Tectona grandis	Verbenaceae	A-I
2.	Khoir	Acacia catechu	Fabaceae	A-II
3.	Sisoo	Dalbergia sissoo	Fabaceae	A-II
4.	Gamari	Gmelina arborea	Verbanaceae	A-II
5.	Nahar	Mesua ferrea	Calophylaceae	A-II
6.	Bola	Morus lavigata	Moraceae	A-II
7.	Titasopa	Michalia champaca	Magnoliaceae	A-II
8.	Bonsom	Phoebe goalparensis	Lauraceae	A-II
9.	Sal	Shorea robusta	Dipterocarpaceae	A-II

Conservators of Forests (CF). In addition, there were 68 forest divisions¹¹¹ each headed by a Deputy Conservator of Forests (DCF)/ Divisional Forest Officers (DFOs). The divisions were further divided into ranges and beats for ensuring effective control and supervision of the forests of the State.

The mandate of the Forest Department is to manage the Forest, Forest produces and Wildlife of the State of Assam. The principal act, regulation and rules which govern the functioning of Department of Environment and Forests are the Assam Forest Regulation, 1891; Assam Sale of Forest Produce, Coupes and *Mahals* Rules, 1977; Forest (Conservation) Act, 1980; Assam Minor Minerals Concession Rules, 2013; and Rules and notifications/orders issued thereunder, from time to time.

5.2 Working of internal audit wing

Internal audit, a vital component of the internal control mechanism, functions as the internal oversight of the Department and is a vital tool which enables the management to assure itself that prescribed systems are functioning reasonably well.

The Assam Forest Regulation, 1891 and Acts and Rules made thereunder do not provide for creation of internal audit in the Department. However, it was observed that the internal audit wing in the Department comprised of only one internal auditor.

Recommendation: The Government of Assam may amend the Acts and Rules to put in place a system of internal audit to ensure compliance with Acts/Rules/and Regulations.

5.3 Results of audit

In 2017-18, test check of the records of 29 offices (out of total 93 offices) relating to forest receipts showed non/short recovery of royalty, non-levy of interest/VAT/extension fee and other irregularities involving ₹ 103.97 crore in 160 cases, which fall under the following categories as shown in the following table.

**Table 5.1
Results of Audit**

Sl. No.	Category	Number of cases	Amount (₹ in crore)
1.	Non/Short recovery of Royalty	08	65.29
2.	Non-levy of interest/VAT	19	1.75
3.	Non-realisation of MMDRR Fund	16	4.99
4.	Non-disposal of timber	10	0.61
5.	Other irregularities	107	31.33
Total		160	103.97

During the year, the Department accepted under-assessment and other deficiencies of ₹ 1.70 crore in 11 cases.

A few cases involving revenue of ₹ 1.64 crore are discussed in the succeeding paragraphs.

¹¹¹ 33 Territorial Forest Divisions, 8 Wildlife Forest Divisions, 14 Social Forestry Divisions, 11 Research, Education and Working Plan, Manas Tiger Reserve and Kaziranga National Park.

Compliance Audit observations

5.4 Mines and Minerals Development, Restoration and Rehabilitation (MMDRR) Fund not being realised

DFOs failed to collect ₹ 1.14 crore as ‘other charges’ at the rate of 10 per cent of forest royalty towards MMDRR Fund

[Divisional Forest Officers (DFOs); Lakhimpur, Nagaon, Dhemaji, Dhubri and Goalpara Divisions; May 2017 - February 2018]

As per Rule 31 of the Assam Minor Mineral Concession (AMMC) Rules, 1994 and Rule 5(3) and 38(1) of the AMMC Rules, 2013, Government Department/Agencies/ Contractor/lessee shall be liable to pay royalty/dead rent/fee etc., in advance for extraction of minor minerals.

As per Rule 38(5) and 59(1) of AMMC Rules, 2013, an amount equal to 10 per cent of the dead rent or royalty or contract money paid to the State shall be charged from the mineral concession holder in the nature of ‘other charges’ for restoration and rehabilitation works and credited to the Mines and Minerals Development, Restoration and Rehabilitation (MMDRR) Fund in addition to the amount payable to the Government on the account of such dead rent or royalty or contract money.

Further, as per Rule 59(2) and 59(3) of AMMC Rules, 2013, such amount shall be reconciled at the close of the financial year and any differential of the amount due shall be adjusted or paid on reconciliation and shall maintain complete accounts of receipts to the Fund.

Test check of the Royalty Payment Register alongwith other related records of the following five DFOs out of 33 DFOs in the State revealed that during the period between May 2013 and March 2017, 228 permits were issued for extraction of stone and earth on realisation of royalty amounting to ₹ 11.43 crore from contractors/lessees by different Range Officers under the jurisdiction of DFOs without realisation of MMDRR Fund. This resulted in non-realisation of MMDRR Fund of ₹ 1.14 crore (at 10 per cent on the royalty amount of ₹ 11.43 crore) from the lessees/contractors as shown in the following table.

Table 5.2
Non-realisation of MMDRR Fund

(Amount in ₹)					
Sl. No.	Name of office	Period of payment of forest royalty	Nos. of permits issued to contractors/ lessees	Forest royalty paid	MMDRR Fund realisable at the rate of 10 per cent of forest royalty
1.	DFO, Lakhimpur Division, Lakhimpur	Between May 2015 and January 2017	43	4,76,37,780	47,63,778 (Appendix - XXI)
2.	DFO, Nagaon Division, Nagaon	March 2017	1	2,00,00,000	20,00,000 (Appendix - XXII)
3.	DFO, Dhemaji Division, Dhemaji	Between August 2014 and March 2017	43	1,74,15,034	17,41,503 (Appendix - XXIII)
4.	DFO, Dhubri Division, Dhubri	Between May 2013 and August 2016	51	1,92,85,750	19,28,575 (Appendix - XXIV)
5.	DFO, Goalpara Division, Goalpara	Between April 2016 and March 2017	90	1,00,03,782	10,00,378 (Appendix - XXV)
Total			228	11,43,42,346	1,14,34,234

Further, neither any reconciliation was carried out nor any account of receipts maintained by the DFOs to ascertain the amount due towards MMDRR fund and actual collection thereagainst at the end of the every financial year as per provisions of Rule 59(2) and 59(3) of the AMMC Rules, 2013.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (15 November 2018), the Additional Principal Chief Conservator of Forests (APCCF) (P&D) while accepting the audit observation stated that the DFOs of Lakhimpur, Dhemaji and Dhubri had issued demand notices to the mining contract holders/lessees concerned to realise the ‘other charges’ towards MMDRR Fund as pointed out by Audit.

The APCCF (P&D) further stated that the DFO, Nagaon Division did not issue any demand to the lessee as mining operation was completed prior to proclamation of the AMMC Rules, 2013 and part payment of royalty had been made after the Rules came into force *w.e.f.* 16 March 2013 and directed the DFO, Goalpara Division to initiate action immediately to realise the ‘other charges’ towards MMDRR Fund as pointed out by Audit. The APCCF (P&D) then apprised that the Mahaldar of Likabali Sand and Gravel Mahal under the DFO, Dhemaji Division has already deposited the due charges towards MMDRR Fund.

The reply of the APCCF (P&D) in respect of the DFO, Nagaon Division was not tenable as M/s IL & FS Engineering and Construction Company Limited intimated the DFO, Nagaon Division on 29 March 2018¹¹² that ₹ 2 crore as forest royalty was paid on 30 March 2017 against the quantity of minor minerals consumed beyond September 2013 till the completion of the Project. Also it was noticed by Audit that the realisation of ‘other charges’ towards MMDRR Fund from the Mahaldar of Likabali Sand and Gravel Mahal under the DFO, Dhemaji Division as stated by the APCCF (P&D) was without any supporting documents. The reply was silent about the realisation of balance amount of ‘other charges’ towards MMDRR Fund.

¹¹² No.IL&FS/AS-19/DFO-NAGAON/015/18 dated 29 March 2018

Audit has noticed failure of the DFOs to collect MMDRR Fund from the contractor/lessees in five test checked DFOs out of 33 DFOs in the State. The Department should internally examine similar cases in other DFOs also.

Recommendation: The State Government may advise the Department to timely reconcile the MMDRR Fund alongwith other revenue receipts due to the Government from Government Department/Agencies/Contractor/lessee and shortfall, if any, may be brought to the notice of the higher authorities immediately. The Department should issue instructions to all DFOs in the State to collect the MMDRR Fund form all contractors/lessees. The Department may consider to introduce Management Information System in the Department to avoid such lapses.

5.5 Forest royalty short realised

DFOs failed to collect forest royalty at revised rate which resulted in short realisation of ₹ 28.28 lakh

[DFOs, Dhemaji Division and Kamrup West Division; May-September 2017]

As per Government notification of June 2015¹¹³, the rate of royalty in respect of earth, sand, stone, gravel, boulder etc., had been enhanced as shown in the following table.

Table 5.3
Rates of royalty

Sl. No.	Name of Minor Minerals	(Amount in ₹)	
		Rate of royalty (per cu. m.) w.e.f 16 March 2013 ¹¹⁴	Rate of royalty (per cu. m.) w.e.f 17 June 2015
1.	Stone/Gravel/Boulder	100	200
2.	Sand	70	140
3.	Ordinary Earth/ Clay	15	30

Scrutiny of records of the following two DFOs out of 33 DFOs in the State showed that forest royalty had been realised on extraction of earth, sand, stone etc., at the lower rates from two¹¹⁵ contractors/user agencies under the respective DFO. Thus, failure of the DFOs to realise forest royalty at revised rate resulted in short realisation of forest royalty of ₹ 28.28 lakh as shown in the following table.

¹¹³ Notification No. PEM-83/ 2009/pt-VII-A/39 dated 17 June 2015

¹¹⁴ Notification No. PEM-83/ 2009/pt-1/627 dated 16 March 2013

¹¹⁵ N.H.P.C. Ltd., Gerukamukh and Executive Engineer, Guwahati West Water Resources Division

Table 5.4
Short realisation of royalty

(Amount in ₹)

Sl. No.	Name of office	Forest royalty realisable	Forest royalty realised	Short realization of forest royalty
1.	DFO, Dhemaji Division, Dhemaji	67,76,316	43,84,644	23,91,673 ¹¹⁶
2.	DFO, Kamrup West Division, Bamunigaon	87,41,027	83,04,926	4,36,101 ¹¹⁷
Total				28,27,774

The matter was referred to the Government/Department in July 2018.

During the exit meeting (15 November 2018), the APCCF (P&D) while accepting the audit observation stated that due to lack of communication between the Government and the Department, forest royalty could not be realised at the revised rate from the date of the notification and assured that the matter will be pursued with the Government regarding timely circulation of government notification. The APCCF (P&D) further stated that the DFO, Dhemaji Division and the DFO, Kamrup West Division had issued demand notices to M/s. N.H.P.C. Ltd., Gerukamukh and the Chief Engineer, Water Resources Department, Guwahati respectively to deposit the outstanding forest royalty and M/s. N.H.P.C. Ltd., Gerukamukh had assured to deposit the same. Further development was awaited (December 2018).

Audit has noticed short realisation of forest royalty by the two test checked DFOs out of 33 DFOs in the State. The Department should internally examine similar cases in other DFOs also.

Recommendation: Necessary mechanism for timely communication between Government and Department may be put in place in the entire State to prevent such lapses in future besides prescribing duties in this regard of specific officials for doing the needful.

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(Amount in ₹)

Sl. No.	DFO's order no. and date	Name of contractor/ user agency	Quantity in cum	Item	Rate to be leviable	Forest royalty realisable	Forest royalty realised	Short realisation of forest royalty
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (4) x (6)	(8)	(9) = (7) - (8)
1	B/NHPC/Dhemaji/2015/2273-74 dated 26.11.2015	N.H.P.C. Ltd., Gerukamukh	16034.84	Stone/ Aggregate	200	3206968	2084529	16,99,953
			11279.51	Sand	140	1579131	1015156	
			902.58	Earth	30	27077	13539	
2	B/NHPC/Dhemaji/2271-72 dated 26.11.2015	N.H.P.C. Ltd., Gerukamukh	1823.12	Stone/ Aggregate	200	364624	237006	1,91,483
			1277.3	Sand	140	178822	114957	
3	B/NHPC/Dhemaji/2275-76 dated 26.11.2015	N.H.P.C. Ltd. Gerukamukh	4758.04	Stone/ Aggregate	200	951608	618545	5,00,237
			3343.47	Sand	140	468086	300912	
Total						67,76,316	43,84,644	23,91,673

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(Amount in ₹)

Name of user agency Bill No & date	Quantity of Earth extracted (in cum)	Forest royalty realisable (at the rate of ₹ 30 per cum)	Forest royalty realised	Short realisation of forest royalty
Executive Engineer, Guwahati West Water Resources Division realised forest royalty against the scheme "Raising and strengthening to B/Dyke from Gumi to Kalatoli and Kalatoli to Nagarbera from Ch. 35 KM to 40.70 KM vide Treasury Challan No.1/2100 dated 12 January 2017	2,91,367.55	87,41,027	83,04,926	4,36,101

5.6 Improper execution of mining lease/contract

DFOs failed to register mining leases/contracts which require registration with Registrar which resulted in non-realisation of stamp duty of ₹ 7.23 lakh and registration fee of ₹ 4.82 lakh

[DFOs, Goalpara and Dhubri Division; August 2017 - February 2018]

Rules 76 and 77 of the AMMC Rules, 2013 stipulate that a mineral concession granted under the Rules shall commence from the date of execution of the agreement and all lease deeds or contract agreements effective for a period of 11 months or more, shall be duly registered with the Registrar. All expenditure on registration of the lease deed or contract agreement shall be borne by the concession holder.

As per Section 26 of the Indian Stamp Act, 1899, the stamp duty shall be charged at three *per cent*¹¹⁸ of the value of the lease deed where lease purports to be for a term exceeding five years and not exceeding ten years. As per Notification of February 2014¹¹⁹, registration fee shall be charged at two *per cent* of the value of lease to be paid in advance.

As per Section 49(c) of the Registration Act, 1908, no document required by Section 17 of the Registration Act, 1908 to be registered shall be received as evidence of any transaction affecting such property or conferring such power unless it has been registered.

Scrutiny of records of DFO, Goalpara Division and DFO, Dhubri Division for the period between February 2013 and March 2017 showed that nine mining contracts were executed for extraction of sand and stone without registration of lease deed/contract agreement with the Registrar by the DFOs. Failure of the DFOs to register the lease deeds/mining contracts may compromise the legality of these lease deeds/contracts. Thus, non-registration of the mining contract with the respective Registrars resulted in non-realisation of stamp duty of ₹ 7.23 lakh and registration fee of ₹ 4.82 lakh as shown in **Appendix- XXVI**.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (15 November 2018), the APCCF (P&D) stated that instructions will be issued to all the DFOs to register lease agreements which require registration. The APCCF (P&D) further directed the DFOs to register the lease agreements immediately as pointed out by Audit. The APCCF (P&D) also apprised that the DFO, Dhubri Division has taken up the matter with the Inspector General of Registration (IGR), Assam to register the executed agreements though no communication was received by the DFO, Dhubri from the IGR, Assam as well as

¹¹⁸ Notification No. LGL.2/2008/30 dated 13 May 2013

¹¹⁹ Notification No. REGN.37/2011/61 dated 12 February 2014

from the Sub-Registrar, Dhubri inspite of reminders. Further development was awaited (December 2018).

Audit has noticed failure of DFOs to register mining leases/contracts in two test checked DFOs out of 33 DFOs in the State. The Department should internally examine similar cases in other DFOs also.

Recommendation: DFOs may enforce registration of lease deeds/mining contracts to safeguard State revenue and enforce legality of the lease deeds/mining contracts.

5.7 Forest produce trading depot licence renewal fee not realised

Lack of initiation on the part of the DFO to renew the licences of forest produce trading depot resulting in non-realisation of licence renewal fee of ₹ 9.01 lakh

[DFO, Nagaon Division; May 2017]

As per Government notifications¹²⁰, licensee shall made an application to the competent authority in prescribed form (Form No. III) for renewal of licence of a forest produce trading depot, 3 (three) months before expiry of the licence. Licence of a forest produce trading depot shall be renewed with a payment of renewal fee of ₹ 5,000 and which shall remain valid for the calendar year ending on 31 day of December.

Scrutiny of Licence Fee Collection Register and Treasury Challan Register and other relevant records of the DFO, Nagaon Division showed that out of 178 forest produce trading depots, 77 depots did not renew their licences for one year to seven years between 2010-11 and 2016-17. Also there were no records regarding closure of these depots. The DFO neither took initiative to renew or to cancel the licences. This resulted in non-realisation of renewal fee of ₹ 9.01 lakh as shown in **Appendix - XXVII**.

The matter was referred to the Government/Department in July 2018.

During the exit meeting (15 November 2018), the APCCF (P&D) stated that out of 77 forest produce trading depots under the jurisdiction of the DFO, Nagaon Division, 53 depot licences had been cancelled and the balance 24 depots deposited up-to-date renewal fee. However, Audit noticed that reply was silent about the actual amount of realisation of licence renewal fees as pointed out by Audit. Further, the APCCF (P&D) directed the DFOs to maintain the Demand, Collection and Balance Register and review the Licence Fee Register periodically and realise the balance dues under intimation to Audit.

¹²⁰ No. FRM.115/2003/2 dated 26 June 2003 and No. FRM.149/2016/15 dated 5 October 2016

Audit has noticed lack of initiation by the one test checked DFO to renew licences of forest produce trading depot out of 33 DFOs in the State. The Department should internally examine similar cases in other DFOs also.

Recommendation: The State Government may advise the Department to evolve a mechanism to prepare a database of forest produce trading depots of every forest divisions in the State so as to ensure that no depot functions without valid licence, and non-realisation of yearly licence renewal fee can be monitored.

Guwahati

Dated : 14 June 2019



(RASHMI AGGARWAL)

Principal Accountant General (Audit), Assam

Countersigned

New Delhi

Dated : 18 June 2019



(RAJIV MEHRISHI)

Comptroller and Auditor General of India



APPENDICES

Appendix – I
(Reference: Paragraph 1.7.3)

Action taken by the Finance (Taxation) Department on the recommendations

Year of Audit Report	Name of the Performance Audit	Recommendations	Action taken by the Department/ Government
2013-14	'Efficiency and effectiveness of Scrutiny and Assessment under AVAT and CST Acts'	To avoid leakage of revenue, the Department should evolve a mechanism for timely completion of assessment to see that none of these assessments become time barred	<p>Going by the statutes for returns and assessment under Chapter V of the AVAT Act, 2003, the scrutiny of returns (Sec. 33) is compulsory. If in the scrutiny any arithmetical mistakes noticed, the same is to be notified to the dealer for curing. If the curing is not done by the dealer, then provisional assessment (Sec. 34) is to be made by the Prescribed Authority following due procedure. Non-filers are generally to be assessed summarily as best judgement assessment (Sec. 37). Only a select few are to be audit assessed and it shall be against the spirit of the law to go for audit assessment in each cases.</p> <p>It is to be understood that VAT Act was based on the concept of self-assessment. Sub. Sec. (2) of Sec. 35 inter alia states that <i>“Provided that the assessment under this sub section of every such registered dealer who is required to furnish audit report under section 62 shall be deemed to have been made if such dealer has furnished the audit report along with the annual return”</i>. Thus it is clear that if the returns of a dealer is prima facie not under dispute and generally accepted as correct and complete, the question of time bar shall not arise.</p>
		The Department may consider drawing up of action plan to complete the assessment under CST Act.	Action plans are routinely taken as an administrative measure. Repeated correspondences are made in this matter by way of letters and circulars. The last circular issued in this regard is Circular No. 1/2018 dated 13-06-2018 whereby it was instructed to all the Assessing Authorities to complete audit assessment of cases as allotted under VAT including cases of works contractors, CST and AET Acts.
		The State Government may consider specifying/notifying the process which do not come under 'manufacture' as pronounced by Hon'ble Supreme Courts/different High Courts	The AVAT Act defines 'manufacture' as <i>“any activity that brings out a change in an article or articles as a result of some process, treatment, labour, and results in transformations into a new and different article so understood in commercial parlance having a distinct name, character, use but does not include such activity of manufacture as may be prescribed;”</i> Necessary action consequent upon pronouncement by Hon'ble Supreme Court/High Courts is routinely carried out in the industrial tax exemption scheme to accommodate the court pronouncements.

Year of Audit Report	Name of the Performance Audit	Recommendations	Action taken by the Department/ Government
		The State Government may take action to include price mechanism of manufactured goods based on landing cost of raw materials, manufacturing expenses, overhead expenses, etc. under provision of relevant AVAT Act/Rules	Though the related matters do not fall under the prerogative of this department, as a quasi-judicial officer, assessing officers are free to look into these aspects while taking up an assessment and necessary enquiry made as to establish which factor leads to fixing of prices. The matter apparently is related to market forces which generally determines the price of a commodity. There is no provision under the AVAT Act with regard to pricing. But the scenario changed with the introduction of GST with an anti-profiteering clause inserted to ensure benefit to the recipients or end consumers commensurately with regard to price whenever there is a reduction in tax rates.
		The Department should ensure that the DDOs submit TDS returns in a time bound manner so that adjustment of tax in respect of dealers against whom tax deducted at source by the DDOs can be monitored.	Even though prior to introduction of GST, filling of returns by DDOs within prescribed time was not satisfactory, but with the introduction of GST, DDOs are required to mandatorily file on-line returns within prescribed time limit and with provision of interest and penalty in case of default. This is hoped to reverse the scenario to a great extent and hoped to achieve satisfactory results. However, this shall be effective from the 1 October 2018.
		The Department may reiterate the instructions making it mandatory for the AAs to verify at least the information available online before accepting the declaration form. Accountability may be fixed in cases where non verification of the available information leads to short levy of tax.	Assessing Officers are normally doing this since it can now be verified online. These statutory forms are made online in most cases by most of the States in the pre GST regime. Some aberrations may be there due to system/link failures at times. But this remain hardly an issue consequent upon introduction of GST under which these provisions are done away with.
		The Department may ensure that all the dealers submit declaration forms/other documents as per provision of the Act and assessment may be completed in a time bound manner.	The measures are prescribed under the Rules made under AVAT Act and other such minor Acts wherein also the Rules prescribed under the VAT Act is equally applicable. Assessing Officers are also found assessing the dealers accordingly. But since obtainment of statutory forms involves more than one State, we are to appreciate the difficulties in the ground. But with the advent of GST, this issue is going to vanish in due course when the old cases under subsumed Acts are exhausted.
		Strengthening the internal control mechanism by putting in place an effective audit facility in the Department.	VAT Act was based on the principle of self-assessment. Unless a return is disputed or incriminating evidences are at hand, these are required to be accepted as deemed assessed. Sub. Sec (2) of Sec. 35 inter alia states that "Provided that the assessment under this sub section of every such registered dealer who is required to furnish audit report under section 62 shall be deemed to have been made if such dealer has furnished the

Year of Audit Report	Name of the Performance Audit	Recommendations	Action taken by the Department/ Government
			<p><i>audit report along with the annual return.</i>” Thus it is clear that if the returns of a dealer is prima facie not under dispute and generally accepted as correct and complete, there is hardly any necessity for placing such a mechanism. Under GST, however, there is inbuilt mechanism to deal with such issues. Business intelligence and analytics are being provided by GSTN with Data Analysis and Risk Valuation. This is going to help taking up cases for a thorough audit of unscrupulous tax payers whenever and wherever required.</p>
		<p>A well laid out system for timely completion of the scrutiny of returns and assessments</p>	<p>Scrutiny of all returns are compulsory under VAT Act and Assessing Authorities are required to do this. However, assessments are not compulsory and done on selective cases. Going by the statutes for returns and assessment under Chapter V of the AVAT Act, 2003, the scrutiny of returns (Sec. 33) is compulsory. If in the scrutiny any arithmetical mistakes noticed, the same is to be notified to the dealer for curing. If the curing is not done by the dealer, then provisional assessment (Sec. 34) is to be made by the prescribed authority following due procedure. Non-filers are generally to be assessed summarily as best judgement assessment (Sec. 37). Only a select few are to be audit assessed. It shall be against the spirit of the law to go for audit assessment for each and every cases. The rules under AVAT Act provides clearly a system in this regard. Under GST too six different types of assessments are prescribed viz. Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of Non-filers of Returns, Assessment of unregistered persons and Summary Assessment in certain special cases although with some variation with that of pre-existing VAT regime.</p>
		<p>Issuing instruction to AAs to record challans/evidence of deposit of tax in the assessment order.</p>	<p>Assessing Authorities are required to look into these aspects and they are generally into it. Wherever any deficiencies are reported, it is instructed to be mended accordingly. But with the system of over the counter challans done away with, with the introduction of online payment mode, such problems are likely to diminish to a large extent.</p>

Appendix – II
(Reference: Paragraph 1.8)
Number of auditable and audited units

Sl. No.	Department		Total number of auditable units	Total number of units due for audit during 2017-18	Units planned for audit during 2017-18	Units actually audited during 2017-18
1.	Finance (Taxation)	Sales Tax	83	74	25	25
		Agricultural Income Tax	2	1	1	1
2.	Excise		50	41	16	16
3.	Transport		52	51	16	16
4.	Environment and Forests		93	81	29	29
5.	Mines and Minerals (Geology and Mining)		1	1	--	--
6.	Stamp Duty and Registration		81	63	13	13
Total			368¹²¹	318¹²²	100	100

¹²¹ Including six apex unit of six departments

¹²² Including six apex unit of six departments

Appendix – III

(Reference: Paragraph 2.4.9.1)

Statement showing cases settled by the Hon'ble High Court, Gauhati but action pending in departmental record.

Sl. No.	Name of the dealer	Year of accounts	Name of the Act	Amount of arrear (in ₹)	Date of Hon'ble High Court order	Brief description of order
1.	M/s. Hindustan Petroleum Corporation Ltd.	1993-94, 1994-95 & 1998-99	AGST	546656588	11/03/2015	Quash the assessment order
2.	M/s. Progressive Industries	2006-07, 2007-08 & 2008-09	AVAT	1347835	23/08/2012	-Do-
3.	M/s. Tata Tea Ltd ¹²³	1988-89 & 1989-90	AST	7906930	17/11/2014	-Do-
4.	M/s. Cinemax Exhibition India Ltd.	2010-11	A & BT	8577335	02/09/2016	-Do-
		2008-09, 2009-10 & 2011-12		48907822		Directed to file Appeal on furnishing bank guarantee of 10 per cent of the disputed amount
5.	M/s. Hindustan Petroleum Corporation Ltd.	1993-94, 1994-95 & 1995-96	CST	422789534	03/10/2012	Quash the assessment order
6.	M/s. Hindustan Petroleum Corporation Ltd.	2006-07	AVAT	9367316	03/10/2012	-Do-
7.	M/s. Bramhaputra Hardware	2012-13 & 2013-14	AVAT	19478632	19/12/2014	Directed to file revision petition on depositing 15 per cent of demanded amount within two months. However, Revisional Authority vide its order dated 7/3/2015 dismissed the petition due to non-deposit of 15 per cent of demanded tax and interest.
8.	M/s. Calcom India	2010-11	AVAT	29731158	10/05/2012	Disposed of with direction to await CT's decision on the subject. Subsequently, the CT issued EC ¹²⁴ on 16/02/2013 giving effect retrospectively from 18/08/2010.
		2010-11	CST	12316708		
9.	M/s. Indomech Engineers	2005-06, 2006-07, 2007-08 & 2008-09	AVAT	10597090	15/06/2011	Disposed and directed to issue fresh assessment order in the light of EC issued.
10.	M/s. DugarTea Industries (P) Ltd.	1988-89 to 1992-93	CST	5862548	23/08/2010	With direction to file appeal before Appellate Authority. However, the dealer settled the arrear under the Assam Taxation (Liquidation of Arrear Dues) (Amendment) Act, 2016.
Total				1123539496		

¹²³ Certificate file was not traceable and hence not furnished to audit. However, copies of court order and statement of arrear furnished by the RO, Guwahati cross-verified

¹²⁴ Eligibility certificate for tax remission

Appendix – IV

(Reference: Paragraph 2.4.9.2)

Statement showing cases settled by the Assam Board of Revenue (ABR) but action pending in departmental record.

Sl. No.	Name of the dealer	Year of accounts	Name of the Act	Amount of arrear (in ₹)	Date of ABR order	Brief description of order
1.	M/s. Ghosh Brothers Electronics (P) Ltd.	2006-07	AVAT	31100460	22/07/2010	Dismissed with direction to levy tax and impose penalty and also prosecuted under criminal law.
2.	M/s. Shree Ganesh Enterprise	1997-98, 1998-99, 1999-2000 & 2000-2001	CST	8724069	15/03/2010	Upheld the order of DCT (Appeal) and disposed.
3.	M/s. Hindustan Paper Corporation Ltd.	2004-05	CST	133867945	03/12/2015	with direction to the CT for initiation of revision proceeding afresh
Total				173692474		

Appendix – V

(Reference: Paragraph 2.4.10.1)

Statement showing cases settled by the Revision Authority but action pending in departmental record.

Sl. No.	Name of the dealer	Year of accounts	Name of the Act	Amount of arrear (in ₹)	Date of order	Brief description of order
1.	M/s. Ruchi Soya Industries	2011-12	CST	27672041	28/08/2015	With direction to re-assess
2.	M/s. Brinks India Pvt. Ltd	2012-13 & 2013-14	AVAT	52355788	20/04/2015	Disposed
3.	M/s. Padmesh Beverage	2008-09 & 2009-10	AVAT	44744999	13/09/2013	Set aside
4.	M/s. Hills Trade Agencies	2006-07 & 2007-08	AVAT	13819083	30/01/2017	Set aside
5.	M/s. Chandeswar Singh & others	2006-07 & 2007-08	AVAT	9976656	09/11/2012	Set aside
Total				148568567		

Appendix – VI
(Reference: Paragraph 2.4.11)

Statement showing cases settled by the Appellate Authority but action pending in departmental record.

Sl. No.	Name of the dealer	Year of accounts	Name of the Act	Amount of arrear (in ₹)	Date of order/ Settlement	Brief description of order
1.	M/s. Bajrang Tea Treading Co.	2001-02	CST	420964	12/06/2015	Set aside
2.	M/s. Ghosh Brothers Electronics	2007-08	AVAT	124823230	19/02/2014	Set aside with direction to issue fresh assessment order
3.	M/s. Nirma Ltd	2007-08	CST	3133567	26/03/2014	Appeal disallowed and confirmed the assessment order
4.	M/s. Procter and Gamble Home Products Ltd	2007-08 & 2008-09	CST	2202416	26/11/2013	With direction to initiate proceedings to recover
5.	M/s. Radington (India) Ltd.	2006-07 & 2007-08	CST	2121255	24/08/2012	Annulled
6.	M/s. Reliance Communications	2010-11	CST	1239610	07/12/2013	Annulled
7.	M/s. Ghosh Brothers Motors (P) Ltd.	2008-09	AVAT	15784648	30/12/2016	Settled under the Assam Taxation (Liquidation of Arrear Dues) (Amendment) Act, 2016.
Total				149725690		

Appendix – VII
(Reference: Paragraph 2.4.15.3)

Statement showing the cases where Certificate proceedings were closed without realising interest

Jurisdiction of RO	Name of Certificate Debtor	Act	Year of Arrear	Arrear amount as per Arrear Certificate (in ₹)	Date of filing of Arrear Certificate	Date of payment of arrear amount in instalment	No. of Instalments	Interest leviable but not levied (in ₹)
ST (R), Dhubri	M/s. Krishnakali T E	Assam Agricultural Income Tax Act	1998-99, 1999-2000	432166	07.06.2005	Between 31.05.2013 & 23.09.2013	4	219972
ST (R), Dhubri	M/s. Krishnakali T E	Assam General Sales Tax Act	2003-04, 2004-05	424858	11.02.2007	Between 04.01.2011 & 26.12.2012	9	112588
ST (R), Dhubri	M/s. Krishnakali T E	Assam Taxation (on Specified Land) Act	2003	588225	06.03.2006	Between 16.12.2015 & 29.06.2017	19	387892
ST (R), Golaghat	M/s. Jamuguri T E	Central Sales Tax Act	2006-07, 2007-08	3410744	22.11.2012	Between 01.02.2013 & 27.03.2014	15	168191
ST (R), Golaghat	M/s. Dolaguri T E	Assam Taxation (on Specified Land) Act	1999 to 2006	7393984	06.09.2007	Between 24.03.2009 & 19.11.2013	18	2448577
ST (R), Golaghat	M/s. Dhaneswari T E	Central Sales Tax Act	2003-04, 2004-05, 2005-06, 2006-07, 2007-08, 2008-09	4461984	11.09.2013	Between 28.09.2013 & 05.04.2016	16	359962
ST (R), Golaghat	M/s. Govindapur T E	Assam Taxation (on Specified Land) Act	2002, 2003 & 2004	1073135	02.02.2011	Between 03.05.2013 & 15.11.2013	8	167421
Grand Total								3864603

Appendix – VIII
(Reference: Paragraph 2.4.16.1)

Statement showing delay in issue of requisition of arrears certificate

Name of the Recovery Office	Sl. No	Name of the dealer	Act	Year of accounts	Date of Assessment	Date of issue of Demand notice	Date of issue of Requisition	Period of delay (in months)	Amount (in ₹)
Dhubri	1	M/s Sagar Traders	CST	2010-11	23.07.13	23.7.13	03.12.13	3	7756405
			CST	2011-12	23.07.13	23.7.13	03.12.13	3	10634254
	2	New Suvam Enterprise	CST	2010-11 2011-12	08.08.13	8.8.13	8.5.14	8	13018630
	3	M/s Bharat Enterprise	CST	2010-11	03.12.11	3.12.11	21.7.14	30	567282
Mangaldoi	4	M/s P.B. Bonded Ware house	CST	2008-09 & 2009-10	5.7.11	5.7.2011	20.02.12	6	56748591
	5	M/s Rongali Agro India Ltd	AVAT	2011-12	09.04.13	18.4.13	7.11.13	5	219664
AVAT			2012-13	09.04.13	18.4.13	7.11.13	5	1913022	
Morigaon	6	M/s Shree Maruti Traders	CST	2013-14	23.12.14	24.12.14	26.09.16	20	4264756
	7	M/s HPC Ltd	CST	2004-05	08.02.12	8.2.12	28.05.14	26	133867945
			CST	2001-02	15.10.07	29.10.2007	19.08.14	80	19431313
			CST	2002-03	07.04.12	07.04.12	19.08.14	26	37991015
			AGST	2001-02	15.10.07	29.10.07	19.08.14	80	2482853
			CST	2003-04	20.07.11	20.07.11	14.07.14	36	29317957
CST	2005-06	09.11.10	09.11.10	19.08.14	44	19398985			
Kokrajhar	8	M/s KGN Enterprise	AVAT	2012-13	18.08.14	21.08.14	18.02.15	4	804866
	9	M/s Chandan Singh Ray	AVAT	2011-12 & 2012-13	18.08.14	28.8.14	18.02.15	4	1048943
			CST	2012-13	18.08.14	28.08.14	18.02.15	4	802779
	10	M/s Anju Enterprise	AVAT	2012-13	18.08.14	28.8.14	18.02.15	4	802589
	11	M/s Om Enterprise	CST	2012-13	27.12.12	7.5.15	26.10.16	16	454257
	12	M/s GC Trading Co	AVAT	2012-13, to 2014-15	06.04.15	09.04.15	13.01.16	8	909439
	13	M/s Surjit Sarkar	AVAT	2009-10, to 2012-13	30.12.14	30.01.15	29.12.15	9	2162333
14	M/s Progressive Construction	AET	2006-07 to 2007-08	23.07.13	25.07.13	26.10.16	38	1796493	
Guwahati	15	M/s Megha Assam Pvt Ltd	CST	2009-10	26.03.15	26.3.15	3.06.16	13	47695582
			AVAT	2007-08	20.11.10	20.11.10	08.01.13	13	61017060
	16	Leela Distributor	CST	2005-06	29.03.11	29.03.11	19.04.12	11	515439
			CST	2007-08	19.01.12	27.01.12	19.04.12	1	91937
	17	Assam State Textbook Production & publication Corp Ltd	AET	2010-11 & 2012-13	25.09.13	30.09.13	18.02.14	3	614187
	18	M/s Echo Motors & Automobiles (P) Ltd	AVAT	2012-13	31.08.15	31.08.15	01.02.16	5	5520604
	19	M/s Berial Engineering Ltd	AVAT	2005-06	10.06.13	10.06.13	19.11.16	40	14919595
			AVAT	2006-07	10.06.13	10.06.13	11.09.14	14	17487690
			AVAT	2007-08	10.06.13	10.06.13	11.09.14	14	16922848
			AVAT	2009-10	06.12.12	06.12.12	22.01.13	1	25245253
20	M/s ABB India Ltd	AVAT	2010-11	10.06.14	10.06.14	09.09.14	2	7420576	
			2008-09	17.10.14	11.11.14	18.02.15	2	4374918	

Name of the Recovery Office	Sl. No	Name of the dealer	Act	Year of account	Date of Assessment	Date of issue of Demand notice	Date of issue of Requisition	Period of delay (in months)	Amount (in ₹)
	21	M/s Radiant Motors Pvt Ltd	AVAT	2011-12	2.6.14	03.06.14	17.08.15	13	746968
	22	M/s Globe Marketing	CST	2007-08	20.1.15	09.02.15	06.08.15	4	7556280
Golaghat	23	JBI Brick field	AVAT	2013-14	22.05.15	26.5.15	19.11.15	4	116373
			AVAT	2014-15	22.05.15	26.5.15	19.11.15	4	106113
	24	M/s Golaghat Cycle Co	AVAT	2010-11	14.07.16	19.7.16	3.2.17	5	138453
Sivasagar	25	M/s Sonari T. E.	CST	2002-03	31.03.06	31.03.06	05.07.12	74	312000
				2003-04	31.03.07	31.03.07		62	336000
				2004-05	31.03.08	31.03.08		50	336000
	26	M/s Tingalibam T. E.	ATSL	2011	17.01.13	17.01.13	31.07.13	5	4229110
				2012	11.09.13	11.09.13	03.07.14	8	1703398
	27	M/s Timon T. E.	CST	2009-10	02.04.14	02.04.14	14.10.14	5	115255
				2010-11	02.04.14	02.04.14	14.10.14	5	476498
	28	M/s CherideoPurbut T.E.	CST	1998-99	26.03.02	26.03.02	30.03.12	119	860991
				1999-00	31.03.03	31.03.03		107	1015919
				2000-01	31.03.04	31.03.04		95	271269
				2001-02	31.03.05	31.03.05		83	567635
				2002-03	31.03.05	31.03.05		83	144586
				2003-04	29.03.07	29.03.07		59	1618886
				2004-05	29.03.07	29.03.07		59	163572
	29	M/s Sanjukta Industries	AVAT	2005-06	20.01.10	20.01.10	09.07.12	28	107842
				2006-07	20.01.10	20.01.10		29	357951
	30	M/s R. N. Hardware	AVAT	2009-10	01.08.12	01.08.12	04.08.14	23	20627
				2010-11	01.08.12	01.08.12		23	19528
	31	M/s Pariware Department	AVAT	2007-08	23.04.12	23.04.12	30.10.14	29	10171
				2008-09	23.04.12	23.04.12		30	13854
	32	M/s Shiv Shakti Tea Industries	AVAT	2005-06	06.08.10	06.08.10	13.07.12	22	868108
				2006-07	06.08.10	06.08.10		22	142285
	33	M/s New Ambika Food Products	AVAT	2005-06	25.02.10	25.02.10	20.06.13	38	177449
				2006-07	04.03.10	04.03.10		38	62437
	34	M/s Tirupati Water Industries	AVAT	2008-09	06.06.12	06.06.12	06.06.14	23	240219
2009-10				06.06.12	06.06.12	17.05.14	22	658031	
35	M/s N. E. Paint Udyog	AVAT	2006-07	07.12.11	07.12.11	28.07.16	54	164574	
Total									571878442

Appendix – IX
(Reference: Paragraph 2.4.16.1)

Statement showing the non-issue of Requisition

Sl. No.	Name of dealer	Registered in	Act	Year of Account	Date of Issue of Demand	Total amount demanded (₹)
1.	M/s. Larson & Toubro Ltd.	Unit-A, Guwahati	AGST	2001-02	14/07/2014	146778584
2.	M/s. R P Enterprise	ST, Morigaon	AVAT	2014-15	13/05/2016	22988700
3.	M/s. N T Enterprise	ST, Morigaon	CST	2015-16	25/07/2016	957024
			AVAT	2014-15	25/07/2016	516461
4.	M/s. ONGC	ACT, Sivasagar	CST	2004-05	09/07/2010	3447681
Total						174688450

Appendix – X
(Reference: Paragraph 2.4.17)

List of non-renewal of bank guarantee

Sl. No.	Name of the dealer	Amount of demand	Bank guarantee Nos. (Bank of India, Kolkata, SME, Branch)	Amount Covered (in ₹)	Valid upto
1.	M/s. Sethi Coke Industries	90,22,892	40709F9BG 130004	13,53,434	23/04/2013
2.	M/s. Sethi Coke Industries	1,25,93,052	40709F9BG 130005	18,88,958	23/04/2013
3.	M/s. Jai Coke Industries	94,39,988	40709F9BG 130006	14,15,998	23/04/2013
4.	M/s. Jai Coke Industries	1,27,19,535	40709F9BG 130007	19,07,930	23/04/2013
5.	M/s. Raj Coke Industries	90,51,437	40709F9BG 130008	13,57,716	23/04/2013
6.	M/s. Raj Coke Industries	1,27,15,944	40709F9BG 130009	19,07,399	23/04/2013
7.	M/s. Shiv Shakti Coke Industries	96,23,313	40709F9BG 130010	14,43,497	23/04/2013
8.	M/s. Shiv Shakti Coke Industries	1,31,12,247	40709F9BG 130011	19,66,837	23/04/2013
9.	M/s. Shiva Coke Industries	90,50,748	40709F9BG 130012	19,08,677	23/04/2013
10.	M/s. Shiva Coke Industries	1,27,24,516	40709F9BG 130013	13,57,612	23/04/2013
11.	M/s. Balaji Coke Industries	83,50,981	40709F9BG 130014	12,52,647	24/04/2013
12.	M/s. Balaji Coke Industries	1,32,35,728	40709F9BG 130015	19,85,359	24/04/2013
13.	M/s. Ganesh Met Coke Industries	94,66,678	40709F9BG 130016	14,20,002	24/04/2013
14.	M/s. Ganesh Met Coke Industries	1,32,61,026	40709F9BG 130017	19,89,154	24/04/2013
Total		15,43,68,085		2,31,55,220	

Appendix – XI
(Reference: Paragraph 2.4.18)

Statement showing the penalty not levied on arrears of assessed tax

Name of the Recovery Office	Sl. No.	Name of the dealer	Act	Year of account	Date of Demand notice by ST	Date of issue of Requisition	Period of delay (month)	Amount as per Demand Notice (in ₹)	Penalty leviable (in ₹)
Dhubri	1	M/s. Sagar Traders	CST	2010-11	23.7.13	03.12.13	3	7756405	465384
			CST	2011-12	23.7.13	03.12.13	3	10634254	638055
	2	M/s. Bharat Enterprise	CST	2010-11	7.12.11	21.7.14	30	567282	340369
	3	M/s. Tirupati Trading	AET	2005-06 & 2006-07	31.08.12	26.11.13	13	1759464	457460
Mangaldoi	4	M/s. Rongali Agro India Ltd	VAT	2011-12	18.4.13	7.11.13	5	219664	21966
			VAT	2012-13	18.4.13	7.11.13	5	1913022	191302
Morigaon	5	M/s. Shree Maruti Traders	CST	2013-14	24.12.14	26.9.16	20	4264756	1705902
	6	M/s. HPC Ltd	CST	2004-05	8.2.12	28.5.14	26	133867945	69611331
			CST	2001-02	29.10.07	19.8.14	80	19431313	31090100
			CST	2002-03	07.04.12	19.8.14	26	37991015	19755327
			CST	2003-04	20.07.11	14.7.14	36	29317957	21108929
			CST	2005-06	09.11.10	19.8.14	44	19398985	17071106
Kokrajhar	7	M/s. KGN Enterprise	AVAT	2012-13	21.08.14	18.02.15	4	804866	64389
	8	M/s. Chandan Singh Ray	AVAT	2011-12,	28.8.14	18.02.15	4	101273	8101
				2012-13	28.8.14	18.2.15	4	947670	75813
			CST	2012-13	28.08.14	18.02.15	4	802779	64222
	9	M/s. Anju Enterprise	AVAT	2012-13	28.8.14	18.02.15	4	802589	64207
	10	M/s Om Enterprise	CST	2012-13	7.5.15.	26.10.16	16	454257	145362
	11	M/s GC Trading Co	AVAT	2012-13,	09.04.15	13.01.16	8	15186	2429
				2013-14	09.04.15	13.01.16	8	294192	47070
				2014-15	09.04.15	13.01.16	8	600061	96009
	12	M/s. Surjit Sarkar	AVAT	2009-10,	30.01.15	29.12.15	9	92997	16739
			2010-11	30.01.15	29.12.15	9	231209	41617	
			2011-12	30.01.15	29.12.15	9	519132	93443	
			2012-13	30.01.15	29.12.15	9	1318995	237419	
13	M/s. Progressive Construction	AET	2006-07	25.07.13	26.10.16	38	770467	585555	
			2007-08	25.07.13	26.10.16	38	2009894	1527519	
Guwahati	14	M/s. Megha Assam Pvt Ltd	CST	2009-10	26.3.15	3.06.16	13	47695582	12400851
	15	Leela Distributor	CST	2005-06	29.03.11	19.04.12	11	515439	113396
	16	M/s. Barial Eng (P) Ltd	AVAT	2007-08	10.06.13	11.09.14	14	16922848	4738397
	17	Assam State Textbook Production & publication Corp ltd	E.Tax	2010-11	30.09.13	18.02.14	3	386701	23202
				2012-13	30.09.13	18.02.14	3	227486	13649
	18	M/s. ABB India Ltd	VAT	2008-09	11.11.14	18.02.15	2	4374918	174996
	19	M/s. Radiant Motors Pvt Ltd	AVAT	2011-12	03.06.14	17.08.15	13	746963	194211
	20	M/s. Globe Marketing	CST	2007-08	09.02.15	06.08.15	4	7556280	604502
21	M/s. Echo Motors & Automobiles (P)	VAT	2012-13	31.08.15	01.02.16	4	5836078	466886	
Total								361149935	184257231

Appendix – XII
(Reference: Paragraph 3.4.1)

Statement showing non-realisation of licence fees in respect of following licences of three licensees having distillery, brewery and bottling plants

(Amount in ₹)

Sl. No.	Name of licensee	Type of licence	Production capacity/bond limit	Licence fees due							Total
				2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	
1.	M/s Master (India) Brewing Company	Distillery licence	Upto 30,00,000 LPL per annum	10,00,000	10,00,000	10,00,000	10,00,000	18,33,333 ¹²⁵	20,00,000	20,00,000	98,33,333
2.	M/s Brahmaputra Biochem Pvt. Ltd.	Distillery licence	60 lakh LPL and above per annum	25,00,000	25,00,000	25,00,000	25,00,000	Paid	Paid	Paid	1,00,00,000
		Brewery licence	Upto 80,00,000 BL per annum	10,00,000	10,00,000	10,00,000	10,00,000	18,33,333	20,00,000	20,00,000	98,33,333
		Bottling licence of beer		1,50,000	1,50,000	1,50,000	1,50,000	3,00,000	3,00,000	3,00,000	15,00,000
		Beer bonded warehouse licence	₹ 50 lakh	1,50,000	1,50,000	1,50,000	1,50,000	4,00,000 ¹²⁶	4,50,000	4,50,000	19,00,000
		Beer wholesale licence	--	2,00,000	2,00,000	2,00,000	2,00,000	5,00,000	5,00,000	5,00,000	23,00,000
		Compounding and Blending licence of IMFL	Upto 30,00,000 LPL per annum	1,50,000	1,50,000	1,50,000	1,50,000	3,00,000	3,00,000	3,00,000	15,00,000
		Bottling licence of IMFL	--	1,50,000	1,50,000	1,50,000	1,50,000	3,00,000	3,00,000	3,00,000	15,00,000
		IMFL bonded warehouse licence	₹ 50 lakh	1,50,000	1,50,000	1,50,000	1,50,000	4,00,000	4,50,000	4,50,000	19,00,000
		IMFL wholesale licence	--	2,00,000	2,00,000	2,00,000	2,00,000	5,00,000	5,00,000	5,00,000	23,00,000
3.	M/s N. V. Distilleries & Breweries (North East) Pvt. Ltd.	Distillery licence	Upto 30,00,000 LPL per annum	Paid				Paid short ¹²⁷	20,00,000	20,00,000	40,00,000
		Brewery licence	Upto 80,00,000 BL per annum	Paid				Paid short ¹²⁸	20,00,000	20,00,000	40,00,000
		Bottling licence of beer		Paid				3,00,000	3,00,000	3,00,000	9,00,000
		Beer bonded warehouse licence	₹ 2 crore	Paid				9,16,666 ¹²⁹	10,00,000	10,00,000	29,16,666
		Beer wholesale licence	--	Paid short as featured in Para 3.9 of C&AG's Audit Report (Revenue Sector) for the year ended 31 March 2015				5,00,000	5,00,000	5,00,000	15,00,000
		Compounding & Blending licence of IMFL	Upto 30,00,000 LPL per annum	Paid				3,00,000	3,00,000	3,00,000	9,00,000
		Bottling licence of IMFL	--	Paid				3,00,000	3,00,000	3,00,000	9,00,000
		IMFL bonded warehouse licence	₹ 2 crore	Paid				9,16,666	10,00,000	10,00,000	29,16,666
		IMFL wholesale licence	--	Paid short as featured in Para 3.9 of C&AG's Audit Report (Revenue Sector) for the year ended 31 March 2015				5,00,000	5,00,000	5,00,000	15,00,000
Grand Total											6,20,99,998

¹²⁵ Distillery Licence Fees for the period April-May 2015 at old rates of ₹ 10,00,000 = ₹ 1,66,667 and for the rest of the period from June 2015 to March 2016 = ₹ 16,66,666 (pro-rata of ₹ 20,00,000 payable as annual licence fees at revised rate).

¹²⁶ Bonded Warehouses Licence Fees for the period April - May 2015 at old rate of ₹ 1,50,000 = ₹ 25,000 and for the rest of the period from June 2015 to March 2016 = ₹ 3,75,000 (pro-rata of ₹ 4,50,000 payable as annual licence fees at revised rate).

¹²⁷ Distillery licence fee of ₹ 10,00,000 paid out of ₹ 18,33,333 for the year 2015-16.

¹²⁸ Brewery licence fee of ₹ 10,00,000 paid out of ₹ 18,33,333 for the year 2015-16.

¹²⁹ Bonded Warehouses Licence Fees for the period April - May 2015 at old rate of ₹ 5,00,000 = ₹ 83,333 and for the rest of the period from June 2015 to March 2016 = ₹ 8,33,333 (pro-rata of ₹ 10,00,000 payable as annual licence fees at revised rate).

Appendix – XIII

(Reference: Paragraph 3.6)

Statement showing non-realisation of renewal fee for brand names and label for the year 2016-17 in respect of M/s Radiant Manufacturers Pvt. Ltd., Khatkhati, Karbi Anglong, Assam.

(Amount in ₹)

Sl. No.	Brand names and label	Renewal fee for brand names and label realisable for the year 2016-17
1.	Radiant Whisky 750 ml	1,00,000
2.	Radiant XXX Rum 750 ml	1,00,000
3.	Raiant's White Magic Duet Gin & Lime, 750ml	50,000
4.	Raiant's White Magic Duet Gin & Lime, 375 ml	50,000
5.	Raiant's White Magic Duet Gin & Lime, 180 ml	50,000
6.	Raiant's White Magic Tango Gin & Orange, 750 ml	50,000
7.	Raiant's White Magic Tango Gin & Orange, 375 ml	50,000
8.	Raiant's White Magic Tango Gin & Orange, 180 ml	50,000
9.	Royal Vat Whisky 750 ml	1,00,000
10.	Royal Vat Whisky 375 ml	1,00,000
11.	Royal Vat Whisky 180 ml	1,00,000
12.	Royal Vat XXX Rum 750 ml	1,00,000
13.	Royal Vat XXX Rum 375 ml	1,00,000
14.	Royal Vat XXX Rum 180 ml	1,00,000
15.	Vinho Porto Port Wine 750 ml	50,000
16.	Vinho Porto Port Wine 375 ml	50,000
17.	Rambo Whisky 750 ml	1,00,000
18.	Rambo Whisky 375 ml	1,00,000
19.	Rambo Rum 750 ml	1,00,000
20.	Rambo Rum 375 ml	1,00,000
21.	Black Bull Rum 750 ml	1,00,000
22.	Black Bull Rum 375 ml	1,00,000
23.	Black Bull Rum 180 ml	1,00,000
Total		19,00,000

Appendix – XIV
(Reference: Paragraph 3.7)

Statement showing outstanding establishment charges in respect of following two Bottling Plants

Name of the Bottling Plant	Period (Months)	No. of Excise officers and staff posted	Date on which demand notice was issued	Amount of establishment charges to be paid per month (in ₹)
Pragati Liquor / J D Venture Pvt. Ltd.	May and June 2014 (2 months)	01	14/07/2014	75,792
	July and August 2014 (2 months)	01	12/09/2014	38,998
	September 2014 to April 2015 (8 months)	01	Not Applicable	1,65,000
	May 2015 (1 month)	01	06/06/2015	20,625
	June 2015 (1 month)	01	17/07/2015	20,625
	July 2015 (1 month)	01	Not Applicable	21,221
	August 2015 (1 month)	01	14/09/2015	21,221
	September and October 2015 (2 months)	01	Not Applicable	43,348
	November 2015 (1 month)	01	09/12/2015	21,674
	December 2015 (1 month)	01	07/01/2016	23,282
	January 2016 (1 month)	01	Not Applicable	21,499
	February 2016 (1 month)	01	18/03/2016	21,499
	March 2016 (1 month)	01	Not Applicable	21,449
	April 2016 (1 month)	01	11/05/2016	21,499
Sub-Total				5,37,732¹³⁰
M/s. Manglam Distillers & Bottling Industries ¹³¹	March to November 2016 (9 months)	04	Not Applicable	12,15,369
	March 2017 (1 month)	04	Not Applicable	1,03,920
Sub-Total				13,19,289
Grand Total				18,57,021

¹³⁰ For calculation of establishment charge of a month (for which demand notice was not issued), amount of next month was considered.

¹³¹ For calculation of establishment charge, amount of February 2016 and February 2017 was considered.

Appendix – XV(A)
(Reference: Paragraph 3.9.2)

**Statement showing short realisation of licence fee of bonded warehouse from
13 bonded warehouse licensees under SE, Kamrup**

(Amount in ₹)

Sl. No.	Name of bonded warehouse	Bond limit	Licence fees payable for the year 2015-16	Licence fees paid for the year 2015-16	Short realisation of licence fees
1.	M/s Nanak Singh Sujan Singh Sadana Pvt. Ltd. Bonded Warehouse	₹ 6 crore	9,16,666 ¹³²	5,00,000	4,16,666
2.	M/s K.D.C. Bonded Warehouse Pvt. Ltd.	₹ 5 crore	9,16,666	5,00,000	4,16,666
3.	M/s Abhijit International Bonded Warehouse	₹ 5 crore	9,16,666	5,00,000	4,16,666
4.	M/s Eastern Enterprise Bonded Warehouse	₹ 6 crore	9,16,666	5,00,000	4,16,666
5.	M/s Megha Assam Pvt. Ltd. Bonded Warehouse	₹ 5 crore	9,16,666	5,00,000	4,16,666
6.	M/s Maruti Nandan Bonded Warehouse	₹ 5 crore	9,16,666	5,00,000	4,16,666
7.	M/s Rooby Bonded Warehouse Pvt. Ltd.	₹ 7 crore	9,16,666	5,00,000	4,16,666
8.	M/s Star Bonded Warehouse	₹ 2 crore	9,16,666	5,00,000	4,16,666
9.	M/s Hill View Bonded Warehouse ¹³³	₹ 6 crore	9,16,666	5,00,000	4,16,666
10.	M/s Canteen Stores Department, Narangi Depot	₹ 2.50 crore	9,16,666	5,00,000	4,16,666
11.	M/s Rang Bonded Warehouse	₹ 1 crore	6,66,666 ¹³⁴	2,50,000	4,16,666
12.	M/s Kalong Valley Enterprise Bonded Warehouse	₹ 50 lakh	4,00,000 ¹³⁵	1,50,000	2,50,000
13.	M/s Diageo India Pvt. Ltd. Bonded Warehouse	₹ 50 lakh	4,00,000	1,50,000	2,50,000
Total Short realisation of Licence Fees during 2015-16					50,83,326

Appendix – XV(B)
(Reference: Paragraph 3.9.2)

**Statement showing short realisation of licence fee of bonded warehouse from
four bonded warehouse licensees under SE, Jorhat**

(Amount in ₹)

Name of the licensees	Amount of annual licence fee of bonded warehouse payable as per revised rate for the year 2016-17	Amount of annual licence fee of bonded warehouse paid for the year 2016-17	Short realisation of licence fee of bonded warehouse for the year 2016-17
M/s Jorhat Bonded Warehouse	10,00,000	5,83,333	4,16,666
M/s Ajoy Dutta Bonded Warehouse	10,00,000	5,83,333	4,16,666
M/s B.D. Bonded Warehouse Pvt. Ltd.	10,00,000	5,83,333	4,16,666
M/s Boragohain Enterprises Pvt. Ltd.	10,00,000	5,83,333	4,16,666
Total			16,66,664

¹³² Bonded Warehouses Licence Fees for the period April - May 2015 at old rate of ₹ 5,00,000 = ₹ 83,333 and for the rest of the period from June 2015 to March 2016 = ₹ 8,33,333 (pro-rata of ₹ 10,00,000 payable as annual licence fees at revised rate).

¹³³ M/s Hill View Bonded Warehouse paid balance outstanding amount of ₹ 4,16,670 on 4/6/2015 for the year 2015-16 at pro-rata basis on revised rate but adjusted the amount so paid against the Bonded Warehouses Renewal Licence Fee for the year 2016-17 and intimated the SE, Kamrup on 27/1/2016 and 26/2/2016 about such adjustment.

¹³⁴ Bonded Warehouses Licence Fees for the period April - May 2015 at old rate of ₹ 2,50,000 = ₹ 41,666 and for the rest of the period from June 2015 to March 2016 = ₹ 6,25,000 (pro-rata of ₹ 7,50,000 payable as annual licence fees at revised rate).

¹³⁵ Bonded Warehouses Licence Fees for the period April - May 2015 at old rate of ₹ 1,50,000 = ₹ 25,000 and for the rest of the period from June 2015 to March 2016 = ₹ 3,75,000 (pro-rata of ₹ 4,50,000 payable as annual licence fees at revised rate).

Appendix – XVI
(Reference: Paragraph 3.11)

Statement showing non-realisation of ad-valorem levy on godown wastage in excess of permissible limit under SE, Kamrup and Sivasagar

(Amount in ₹)

Name of the licensee	Quarter ended	Brand	Closing Balance (in LPL)	Actual Wastage (in LPL)	Admissible wastage (in LPL)	Excess wastage (in LPL)	Excess wastage (in cases)	Rate of Ad-valorem levy per case	Ad-valorem levy realisable on excess godown wastage
(1)	(2)	(3)	(4)	(5)	(6) = (4) X 1 %	(7)= (5)-(6)	(8) = (7)/6.75 LPL	(9)	(10) = (8) X (9)
IMFL									
M/s Paradise Bonded Warehouse Pvt. Ltd., Kamrup, Guwhati	September 2015	Luxury	70,515.74	2,146.91	705.16	1,441.75	213.59	1,078	2,30,250
		Premium	36,933.68	448.47	369.34	79.13	11.72	1,697	19,889
		Classic	7,540.30	98.44	75.40	23.04	3.41	3,600	12,276
	December 2015	Regular	24,437.55	535.82	244.38	291.44	43.18	944	40,762
		Luxury	74,705.10	2,103.71	747.05	1,356.66	200.99	1,078	2,16,667
		Premium	20,939.72	496.13	209.40	286.73	42.48	1,697	72,089
	March 2016	Regular	25,487.47	456.86	254.87	201.99	29.92	944	28,244
		Luxury	84,738.10	1,910.66	847.38	1,063.28	157.52	1,078	1,69,807
		Premium	10,947.42	349.79	109.47	240.32	35.60	1,697	60,413
	June 2016	Luxury	1,13,287.00	1,522.40	1,132.87	389.53	57.71	1,078	62,211
		Premium	15,066.72	351.27	150.67	200.60	29.72	1,697	50,435
	September 2016	Luxury	41,689.44	764.54	416.89	347.65	51.50	1,078	55,517
		Classic	2,666.56	95.96	26.67	69.29	10.27	3,600	36,972
	Total (IMFL in LPL)			5,28,954.8	11,280.96	5,289.55	5,991.41	887.61	
M/s RBS Bonded Warehouse, Sivasagar	June 2013	Luxury	23,360.16	776.25	233.60	542.65	80.39	598.90	48,147
	September 2013	Luxury	26,709.51	783.00	267.10	515.90	76.43	598.90	45,774
	December 2013	Luxury	32,602.66	1,019.25	326.03	693.22	102.70	598.90	61,507
		Premium	5,673.80	155.25	56.74	98.51	14.59	942.50	13,755
	March 2014	Regular	40,874.51	452.25	408.75	43.50	6.45	524.30	3,379
		Luxury	32,482.45	864.00	324.82	539.18	79.88	598.90	47,839
		Premium	9,181.81	155.25	91.82	63.43	9.40	942.50	8,857
	June 2014	Luxury	31,411.45	823.50	314.11	509.39	75.46	598.90	45,196
		Premium	8,910.09	141.75	89.10	52.65	7.80	942.50	7,351
	September 2014	Luxury	34,019.20	816.75	340.19	476.56	70.60	598.90	42,283
		Premium	9,340.72	128.25	93.41	34.84	5.16	942.50	4,865
	December 2014	Luxury	44,254.28	999.00	442.54	556.46	82.44	598.90	49,372
		Premium	10,632.89	162.00	106.33	55.67	8.25	942.50	7,773
	March 2015	Regular	37,913.89	411.75	379.14	32.61	4.83	524.30	2,533
		Luxury	46,480.31	1,134.00	464.80	669.20	99.14	598.90	59,375
		Premium	7,710.94	168.75	77.11	91.64	13.58	942.50	12,796
	Total (IMFL in LPL)			4,01,558.67	8,991.00	4,015.59	4,975.41	737.10	

Audit Report (Revenue Sector) for the year ended 31 March 2018

Name of the licensee	Quarter ended	Brand	Closing Balance (in LPL)	Actual Wastage (in LPL)	Admissible wastage (in LPL)	Excess wastage (in LPL)	Excess wastage (in cases)	Rate of Ad-valorem levy per case	Ad-valorem levy realisable on excess godown wastage
(1)	(2)	(3)	(4)	(5)	(6) = (4) X 1 %	(7)= (5)-(6)	(8) = (7)/6.75 LPL	(9)	(10) = (8) X (9)
IMFL									
M/s DPM Baruah Bonded Warehouse, Sivasagar	March 2013	Luxury	1,43,793.85	5,450.46	1,437.94	4,012.52	594.45	598.90	3,56,015
		Premium	6,032.45	328.05	60.32	267.73	39.66	942.50	37,382
	December 2014	Regular	15,394.24	944.61	153.94	790.67	117.14	524.30	61,414
		Luxury	41,164.76	1,842.17	411.65	1,430.52	211.93	598.90	1,26,924
		Premium	9,085.30	176.56	90.85	85.71	12.70	942.50	11,967
	March 2015	Regular	28,703.08	847.01	287.03	559.98	82.96	524.30	43,496
		Luxury	70,184.61	1,898.15	701.85	1,196.30	177.23	598.90	1,06,143
		Premium	5,123.39	211.30	51.23	160.07	23.71	942.50	22,350
	June 2015	Luxury	68,778.81	1,819.22	687.79	1,131.43	167.62	1,078.00	1,80,694
		Premium	5,207.92	137.68	52.08	85.60	12.68	1,697.00	21,521
	September 2015	Luxury	53,912.08	981.99	539.12	442.87	65.61	1,078.00	70,728
		Premium	5,340.96	113.74	53.41	60.33	8.94	1,697.00	15,168
	December 2015	Luxury	62,507.02	1,133.18	625.07	508.11	75.28	1,078.00	81,147
		Premium	5,155.38	149.24	51.55	97.69	14.47	1,697.00	24,559
	March 2016	Luxury	71,214.14	1,116.79	712.14	404.65	59.95	1,078.00	64,624
Premium		4,058.99	162.22	40.59	121.63	18.02	1,697.00	30,579	
Total (IMFL in LPL)			5,95,656.98	17,312.37	5,956.56	11,355.81	1682.35		12,54,711
Grand Total (IMFL in LPL)			15,26,170.45	37,584.33	15,261.70	22,322.63			27,71,045 (A)

Name of the licensee	Quarter ended	Brand	Closing Balance (in BL)	Actual Wastage (in BL)	Admissible wastage (in BL)	Excess wastage (in BL)	Excess wastage (in cases)	Rate of Ad-valorem levy per case	Ad-valorem levy realisable on excess godown wastage
(1)	(2)	(3)	(4)	(5)	(6) = (4) X 1 %	(7)= (5)-(6)	(8) = (7)/7.8 BL	(9)	(10) = (8) X (9)
BEER									
M/s Paradise Bonded Warehouse Pvt. Ltd., Kamrup, Guwahati	September 2015	Beer (S)	20,315.15	1,103.05	203.15	899.90	115.37	300	34,611
		Beer (P)	17,476.75	224.90	174.77	50.13	6.43	300	1,929
	December 2015	Beer (S)	21,922.40	476.45	219.22	257.23	32.98	300	9,894
	March 2016	Beer (S)	42,577.20	585.65	425.77	159.88	20.50	300	6,150
	June 2016	Beer (S)	39,109.40	895.05	391.09	503.96	64.61	300	19,383
		Beer (S)	28,590.70	507.40	285.91	221.49	28.40	300	8,520
	September 2016	Beer (P)	9,399.00	332.75	93.99	238.76	30.61	300	9,183
		Total (Beer in BL)		1,79,390.60	4,125.25	1,793.90	2,331.351	298.90	
M/s RBS Bonded Warehouse, Sivasagar	June 2013	Beer (S)	28,104.63	1,544.40	281.05	1263.35	161.97	95	15,387
	September 2013	Beer(S)	17,643.14	1,326.00	176.43	1149.57	147.38	95	14,001
	December 2013	Beer (S)	41,436.49	444.60	414.36	30.24	3.88	95	368
	June 2014	Beer (S)	47,122.04	1,450.80	471.22	979.58	125.59	95	11,931
	September 2014	Beer (S)	40,748.44	1,170.00	407.48	762.52	97.76	95	9,287
	December 2014	Beer (S)	37,124.99	655.20	371.25	283.95	36.40	95	3,458
	March 2015	Beer (S)	64,118.99	858.00	641.19	216.81	27.80	95	2,641
	Total (Beer in BL)		2,76,298.72	7,449.00	2,762.98	4,686.02	600.78		57,073
Grand Total (Beer in BL)			4,55,689.32	11,574.25	4,556.89	7,017.36			1,46,743 (B)
Total amount of ad-valorem levy/excise duty realisable on excess godown wastage {(A) + (B)}									29,17,788

Appendix – XVII
(Reference: Paragraph 3.13)

**Statement showing non-realisation of annual renewal licence fees from
18 retail ‘OFF’/‘ON’ licensees under SE, Kamrup**

(Amount in ₹)

Sl. No.	Name of licensee of retail ‘OFF’/‘ON’ shop	Type of licence	Licence fee to be paid for the years (Amount in ₹)			
			2014-15	2015-16	2016-17	2017-18
1.	Prakash Gupta	IMFL ‘ON’	Paid	Paid	Paid	2,50,000
2.	Khanindra Choudhury	IMFL ‘OFF’	Paid	Paid	Paid	2,00,000
3.	Uttam Kr. Medhi	IMFL ‘OFF’	Paid	Paid	Paid	2,00,000
4.	Prem Kaur Bedi	IMFL ‘ON’	Paid	Paid	Paid	2,50,000
5.	Rupanjit Hazarika	IMFL ‘ON’	Paid	Paid	2,50,000	2,50,000
6.	Ganesh Daimari	IMFL ‘ON’	50,000	2,50,000	2,50,000	2,50,000
7.	Nilakhi Gupta	IMFL ‘ON’	50,000	2,50,000	2,50,000	2,50,000
8.	Sudhir Krishna Mahanta	IMFL ‘ON’	50,000	2,50,000	2,50,000	2,50,000
9.	Hotel Kuber International	IMFL ‘ON’	Paid	2,50,000	2,50,000	2,50,000
10.	Anshuman Bharadwaj	IMFL ‘ON’	Paid	Paid	Paid	2,50,000
11.	Md. Eushif Ali	IMFL ‘OFF’	Paid	Paid	Paid	2,00,000
12.	Neelkamal Sarma	IMFL ‘OFF’	Paid	3,00,000	3,00,000	2,00,000
13.	Bipul Barman & Toporam Deka	IMFL ‘ON’	Paid	Paid	2,50,000	2,50,000
14.	Bhagya Kalita	IMFL ‘ON’	Paid	Paid	Paid	2,50,000
15.	Vivanta by Taj, Manas Banquate	IMFL ‘ON’	Paid	Paid	Paid	2,50,000
16.	Siddharsh Sarkar	IMFL ‘ON’	Paid	Paid	2,50,000	2,50,000
17.	Rupamoni Bora	IMFL ‘OFF’	Paid	Paid	Paid	2,00,000
18.	Tiken Bonjang	IMFL ‘OFF’	Paid	Paid	2,50,000	2,50,000
Total			1,50,000	13,00,000	23,00,000	42,50,000
Grand Total			80,00,000			

Appendix – XVIII
(Reference : Paragraph 4.4)

Statement showing expiry of fitness of Transport (T) and Non-Transport (NT) vehicles under the DTOs

(Amount in ₹)

Name of the DTO	Sl. No.	Type of Vehicle {Transport(T)/ Non-Transport(NT)}	Total number of registered vehicle under the DTO	Category	No. of defaulting vehicles	Fitness certificates expired during the period as per MIS Report of 'VAHAN' database ¹³⁶	Fitness Certificate renewal fee for one year	Fitness inspection fee for one year	Total	Amount realisable for one year (minimum)
DTO, North Lakhimpur	1.	L Taxi (T)	1,25,099	LMV	145	Between 17.1.15 and 14.5.17	100	200	300	43500
	2.	Dumper/Tipper(T)		HMV	53	Between 23.1.15 and 29.4.17	100	400	500	26500
	3.	Excavator (T)		HMV	21	Between 7.2.13 and 4.2.17	100	400	500	10500
	4.	HGV(T)		HMV	209	Between 20.11.12 and 16.5.17	100	400	500	104500
	5.	LMV (Van) (T)		LMV	2	Between 17.10.16 and 20.3.17	100	200	300	600
	6.	LGV(T)		LMV	637	Between 3.8.15 and 14.5.17	100	200	300	191100
	7.	Maxi Cab (T)		LMV	1	31.10.15	100	200	300	300
	8.	Oil tanker (T)		HGV	13	Between 7.10.15 and 3.5.17	100	400	500	6500
	9.	Three Wheeler (Passenger) (T)		LMV	398	Between 4.6.15 and 13.5.17	100	200	300	119400
	10.	AATT (T)		LMV	49	Between 30.6.14 and 16.5.17	100	200	300	14700
	11.	Ambulance (T)		LMV	4	Between 25.5.15 and 25.12.16	100	200	300	1200
	12.	Crane (T)		HMV	4	Between 11.6.16 and 11.6.16	100	400	500	2000
	13.	Hydraulic Crane (T)		HMV	1	4.12.15	100	400	500	500
	14.	MGV (T)		MMV	40	Between 3.5.04 and 16.5.17	100	300	400	16000
	15.	Bus (T)		HMV	68	Between 9.6.15 and 13.5.17	100	400	500	34000
	16.	Three Wheeler Goods (T)		LMV	122	Between 17.12.14 and 30.3.17	100	200	300	36600
	17.	Taxi (T)		LMV	210	Between 9.7.15 and 10.5.17	100	200	300	63000
	18.	Camper Van (T)		LMV	4	Between 17.10.14 and 15.11.14	100	200	300	1200
	19.	School Bus (T)		HMV	3	Between 2.5.15 and 14.12.15	100	400	500	1500
	20.	Tractor (Agriculture) (T)		HMV	4	Between 28.1.16 and 17.3.17	100	400	500	2000
	21.	Tractor (Commercial) (T)		HMV	466	Between 3.7.15 and 15.5.17	100	400	500	233000
	22.	Trailer (Agriculture) (T)		HMV	1	16.12.16	100	400	500	500
	23.	Trailer Commercial (T)		HMV	82	Between 26.9.14 and 9.5.17	100	400	500	41000
	24.	LMV Car (NT)		LMV	30	Between 16.10.14 and 15.5.17	100	200	300	9000
	25.	M/Cycle (NT)		2 W	41	Between 3.9.14 and 29.4.17	100	100	200	8200

¹³⁶ Period of default of fitness certificates ranges between 26 years and one year. To avoid ambiguity, calculation of non-realisation of fitness fee and fine has been taken into consideration for one year only though defaulting period in some cases was more than one year.

Name of the DTO	Sl. No.	Type of Vehicle {Transport(T)/ Non-Transport(NT)}	Total number of registered vehicle under the DTO	Category	No. of defaulting vehicles	Fitness certificates expired during the period as per MIS Report of 'VAHAN' database ¹³⁶	Fitness Certificate renewal fee for one year	Fitness inspection fee for one year	Total	Amount realisable for one year (minimum)		
DTO (R&L), Kamrup (Metro), Guwahati	26.	Cash Van (T)	9,98,265	LMV	103	Between 6.11.07 and 16.10.17	100	200	300	30900		
	27.	Articulated Vehicle (T)		LMV	271	Between 7.1.91 and 16.10.17	100	200	300	81300		
	28.	Camper van (T)		LMV	15	Between 30.6.03 and 30.8.17	100	200	300	4500		
	29.	Bus (T)		HMV	2885	Between 24.6.06 and 16.10.17	100	400	500	1442500		
	30.	Dumper (T)		HMV	2231	Between 11.9.06 and 16.10.17	100	400	500	1115500		
	31.	Excavator (T)		HMV	55	Between 1.6.06 and 16.10.17	100	400	500	27500		
	32.	Fire Fighting Vehicle (T)		LMV	35	Between 11.4.07 and 7.4.17	100	200	300	10500		
	33.	Goods Carrier (T)		LMV	32404	Between 10.7.2000 and 16.10.17	100	200	300	9721200		
	34.	Maxi Cab (T)		LMV	373	Between 21.7.06 and 16.10.17	100	200	300	111900		
	35.	Hearses (T)		LMV	14	Between 3.1.94 and 21.7.07	100	200	300	4200		
	36.	Library Van (T)		LMV	3	Between 22.3.17 and 23.3.17	100	200	300	900		
	37.	Mobile Canteen (T)		LMV	3	Between 25.2.16 and 26.4.17	100	200	300	900		
	38.	Excavator (T)		HMV	1046	Between 19.10.06 and 16.10.17	100	400	500	523000		
	39.	Agricultural Tractor (T)		HMV	1158	Between 21.7.06 and 16.10.17	100	400	500	579000		
	40.	Camper van (T)		LMV	3	Between 18.8.16 and 2.12.16	100	200	300	900		
	41.	Construction Equipment Vehicle (T)		HMV	45	Between 15.6.11 and 17.5.17	100	400	500	22500		
	42.	Crane Mounted Vehicle (T)		HMV	133	Between 12.10.17 and 16.10.17	100	400	500	66500		
	43.	Mobile Clinic (T)		LMV	15	Between 11.4.2000 and 16.10.17	100	200	300	4500		
	44.	Mobile Workshop (T)		LMV	1	4.10.08	100	200	300	300		
	45.	Motor Cab (T)		LMV	7822	Between 26.7.06 and 16.10.17	100	200	300	2346600		
	46.	3WP (T)		LMV	8409	Between 18.7.06 and 16.10.17	100	200	300	2522700		
	47.	3WG (T)		LMV	11548	Between 1.3.06 and 16.10.17	100	200	300	3464400		
	48.	Tractor (Commercial) (T)		LMV	1036	Between 22.9.06 and 16.10.17	100	200	300	310800		
	49.	Trailer (Commercial) (T)		LGV	77	Between 10.4.02 and 16.10.17	100	200	300	23100		
	50.	Trailer (Agriculture) (T)		LGV	47	Between 3.6.92 and 8.7.17	100	200	300	14100		
	51.	Ambulance (T)		LMV	696	Between 12.1.06 and 16.10.17	100	200	300	208800		
	52.	Animal Ambulance (T)		LMV	1	4.6.02	100	200	300	300		
	53.	Omnibus (T)		HMV	2	Between 21.3.03 and 9.5.05	100	400	500	1000		
	54.	Fork lift (T)		HMV	4	Between 7.6.01 and 30.9.17	100	400	500	2000		
	55.	Motor Car (NT)		LMV	3	Between 16.2.01 and 18.12.13	100	200	300	900		
	56.	3W(P) (Personal) (NT)		LMV	1	9.3.11	100	200	300	300		
	57.	Tower Wagon (T)		HMV	2	6.2.11	100	400	500	1000		
	58.	Tow Truck (T)		HMV	11	Between 10.3.2000 and 29.1.07	100	400	500	5500		
	59.	Vehicle fitted with Compressor (T)		HMV	4	Between 18.8.11 and 24.4.15	100	400	500	2000		
	60.	Vehicle fitted with Rig. (T)		HMV	8	Between 2.8.05 and 1.8.17	100	400	500	4000		
	Total			11,23,364		73,072					2,36,23,300	

Appendix – XIX
(Reference : Paragraph 4.5)

Statement showing non-realisation of MV Tax and fine under DTO, Golaghat

Sl. No.	Vehicle No.	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter	Amount (₹)	No. of days	Total Fine (@ ₹5/day) (₹)
				From	To					
1.	AS-05/ C-0116	June/2015	Tata Magic/ 8 persons	July-15	Mar-17	7	1900	13300	640	3200
2.	AS-05/ C-0117	June/2012	Tata Tipper/10 MT	July -12	Mar-17	19	4583	87077	1735	8675
3.	AS-05/ C-0119	March/2011	Tata Magic/ 8 persons	April-11	Mar-17	24	1900	45600	2192	10960
4.	AS-05/ C-0120	June/2012	Tata Pick up van/ 1 MT	Jul-12	Sept-15	13	500	6500	1735	8675
				Oct-15	Mar-17	6	600	3600		
5.	AS-05/ C-0125	Sept/2010	Tata Winger/14 persons	Oct-10	Sept-11	4	2200	8800	2374	11870
				Oct-11	Mar-17	22	2800	61600		
6.	AS-05/ C-0126	March/2010	Tractor/1.7 MT	Apr-10	Sept-11	6	150	900	2557	12785
				Oct-11	Mar-17	22	250	5500		
7.	AS-05 C/0132	Dec/2012	Truck (MGV)/2.95 MT	Jan-13	Sept-15	11	1000	11000	1550	7750
				Oct-15	Mar-17	6	1150	6900		
8.	AS-05 C/0133	March/2012	Tata Winger/14 persons	Apr-12	Mar-17	20	2800	56000	1825	9125
9.	AS-05 C/0134	March/2012	Tata Magic/ 8 persons	Apr-12	Mar-17	20	1900	38000	1825	9125
10.	AS-05 C/0137	March/2010	Maruti Van/5 persons	April-10	June-11	5	600	3000	2557	12785
				July-11	Mar-17	23	1000	23000		
11.	AS-05 C/0139	March/2011	HMT Tractor/3.8 MT	April-11	Sept-11	2	300	600	2192	10960
				Oct-11	Mar-17	22	500	11000		
12.	AS-05 C/0141	June/2010	Tata Magic/ 8 persons	Jul-10	Sept-11	5	1600	8000	2466	12330
				Oct-11	Mar-17	22	1900	41800		
13.	AS-05 C/0142	June/2009	Tata LMV (Goods)/1.5 MT	Jul-09	Sept-11	9	300	2700	822	4110
				Oct-11	Sept-15	16	1000	16000	1460	7300
				Oct-15	Mar-17	6	1150	6900	547	2735
14.	AS-05 C/0148	June/2009	Tata Magic/ 8 persons	Jul-09	Sept-11	9	1600	14400	822	4110
				Oct-11	Mar-17	22	1900	41800	2009	10045
15.	AS-05 C/0154	June/2010	Tata LCV/3 MT	Jul-10	Sept-11	5	300	1500	457	2285
				Oct-11	Sept-15	16	1000	16000	1460	7300
				Oct-15	Mar-17	6	1150	6900	548	2740
16.	AS-05 C/0158	March/2012	BusOmni(Tata)/33 persons	Apr-12	Sept-15	14	3750	52500	1278	6390
				Oct-15	Mar-17	6	4500	27000	548	2740

Sl. No.	Vehicle No.	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter	Amount (₹)	No. of days	Total Fine (@ ₹5/day) (₹)
				From	To					
17.	AS-05 C/0160	Sept/2011	Tata Magic/ 8 persons	Oct-11	Mar-17	22	1900	41800	2009	10045
18.	AS-05 C/0163	June/2009	Tata Magic/ 8 persons	Jul-09	Sept-11	9	1600	14400	822	4110
				Oct-11	Mar-17	22	1900	41800	2009	10045
19.	AS-05 C/0165	Dec/2012	Tata Winger/14 persons	Mar-15	Mar-17	8	2800	22400	762	3810
20.	AS-05 C/0167	June/2009	Tata Magic/ 8 persons	Jul-09	Sept-11	9	1600	14400	822	4110
				Oct-11	Mar-17	22	1900	41800	2009	10045
21.	AS-05 C/0168	Sept/2014	Tata Tipper/12 MT	Oct-15	Mar-17	6	4583	27498	548	2740
22.	AS-05 C/0172	June/2009	Tipper (HGV)/10 MT	Jul-09	Sept-11	9	4058	36522	822	4110
				Oct-11	Mar-17	22	4734	104148	2009	10045
23.	AS-05 C/0173	June/2011	Tata Winger/14 persons	Jul-11	Sept-11	1	2200	2200	92	460
				Oct-11	Mar-17	22	2800	61600	2009	10045
24.	AS-05 C/0177	June/2009	Tipper (Ashok Leyland)/ 10 MT	Jul-09	Sept-11	9	4058	36522	822	4110
				Oct-11	Mar-17	22	4734	104148	2009	10045
25.	AS-05 C/0178	Dec/2009	Tata Majic/ 8 persons	Jan-10	Sept-11	7	1600	11200	638	3190
				Oct-11	Mar-17	22	1900	41800	2009	10045
26.	AS-05 C/0180	March/2012	Tata Majic/ 8 persons	Apr-12	Mar-17	20	1900	38000	1826	9130
27.	AS-05 C/0182	March/2010	Tata Majic/ 8 persons	Apr-10	Sept-11	6	1600	9600	548	2740
				Oct-11	Mar-17	22	1900	41800	2009	10045
28.	AS-05 C/0186	June/2009	Tata Majic/ 8 persons	Jul-09	Sept-11	9	1600	14400	822	4110
				Oct-11	Mar-17	22	1900	41800	2009	10045
29.	AS-05 C/0188	June/2009	JCB Hydraulic Excavator/ 7.5 MT	Jul-09	Sept-11	9	7343	66087	822	4110
				Oct-11	Mar-17	22	8566	188452	2009	10045
30.	AS-05 C/0190	Sept/2011	Tata Oil Tanker/20 MT	Oct-11	Sept-15	16	4500	72000	1461	7305
				Oct-15	Mar-17	6	5125	30750	548	2740
31.	AS-05 C/0191	June/2012	Maruti Van/5 persons	Jul-12	Mar-17	19	1000	19000	1735	8675
32.	AS-05 C/0193	Dec/2011	Tata LCV/3.2 MT	Jan-12	Mar-15	13	1200	15600	1186	5930
				April-15	Mar-17	8	1385	11080	731	3655
33.	AS-05 C/0194	June/2009	Tata SCV/ 8 persons	Jul-09	Sept-11	9	1600	14400	822	4110
				Oct-11	Mar-17	22	1900	41800	2009	10045
34.	AS-05 C/0196	Sept/2011	Tata Majic/ 8 persons	Oct-11	Mar-17	22	1900	41800	2009	10045
35.	AS-05 C/0197	June/2012	JCB Hydraulic Excavator/ 7.5 MT	Jul-12	Mar-17	19	8238	156522	1735	8675
36.	AS-05 C/0199	Sep/2014	Tata Oil Tanker/16 MT	Oct-14	Sept-15	4	4000	16000	365	1825
				Oct-15	Mar-17	6	4625	27750	548	2740

Audit Report (Revenue Sector) for the year ended 31 March 2018

Sl. No.	Vehicle No.	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter	Amount (₹)	No. of days	Total Fine (@ ₹5/day) (₹)
				From	To					
37.	AS-05 C/0209	Sep/2014	Tata Oil Tanker/16 MT	Oct-14	Sept-15	4	4000	16000	365	1825
				Oct-15	Mar-17	6	4625	27750	548	2740
38.	AS-05 C/0219	Sep/2014	Tata Oil Tanker/16 MT	Oct-14	Sept-15	4	4000	16000	365	1825
				Oct-15	Mar-17	6	4625	27750	548	2740
39.	AS-05 C/0221	July/2011	Tata Tipper/12MT	Aug-11	Mar-17	23	4734	108882	2070	10350
40.	AS-05 C/0225	Sep/2014	Bus-Omni (Tata)/33 persons	Oct-14	Sept-15	4	3750	15000	365	1825
				Oct-15	Mar-17	6	4500	27000	548	2740
41.	AS-05 C/0226	June/2010	Tracktor/2.0 MT	Jul-10	Sept-11	5	150	750	457	2285
				Oct-11	Mar-17	22	250	5500	2009	10045
42.	AS-05 C/0227	March-2013	Tata Oil Tanker/16 MT	Apr-13	Sept-15	10	4000	40000	913	4565
				Oct-15	Mar-17	6	4625	27750	548	2740
43.	AS-05 C/0228	Sept/2009	Tata Winger/14 persons	Oct-09	Sept-11	8	2200	17600	730	3650
				Oct-11	Mar-17	22	2800	61600	2009	10045
44.	AS-05 C/0229	Sept/2014	Tata Oil Tanker/10 MT	Oct-14	Mar-17	10	3600	36000	913	4565
45.	AS-05 C/0230	Sept/2012	Tata Winger/14 persons	Oct-12	Mar-17	18	2800	50400	1643	8215
46.	AS-05 C/0239	Sept/2014	Tata Oil Tanker/10 MT	Oct-14	Mar-17	10	3600	36000	913	4565
47.	AS-05 C/0244	June/2014	Tata Winger/14 persons	July-14	Mar-17	11	2800	30800	1005	5025
48.	AS-05 C/0246	June/2010	Hydrolic Mobile Crane/8 MT	Jul-10	Sept-11	5	2625	13125	457	2285
				Oct-11	Mar-17	22	3063	67386	2009	10045
49.	AS-05 C/0249	Sept/2014	Tata Oil Tanker/10 MT	Oct-14	Mar-17	10	3600	36000	913	4565
50.	AS-05 C/0255	Dec/2009	Tata Winger/14 persons	Jan-10	Sept-11	7	2200	15400	638	3190
				Oct-11	Mar-17	22	2800	61600	2009	10045
51.	AS-05 C/0262	Sept/2014	Truck/12 MT	Mar-15	Sept-15	2	3000	6000	214	1070
				Oct-15	Mar-17	6	3375	20250	548	2740
52.	AS-05 C/0267	Dec/2009	MUV/10 persons	Jan-10	Sept-11	7	1600	11200	638	3190
				Oct-11	Mar-17	22	1900	41800	2009	10045
53.	AS-05 C/0269	Sept/2014	Tata Oil Tanker/10 MT	Oct-14	Mar-17	10	3600	36000	913	4565
54.	AS-05 C/0282	Dec/2009	Truck (HGV)/16 MT	Jan-10	Sept-11	7	3100	21700	638	3190
				Oct-11	Sept-15	16	3400	54400	1461	7305
				Oct-15	Mar-17	6	3835	23010	548	2740
55.	AS-05 C/1686	October/2012	Tipper/ 11 MT	Nov-12	Mar-17	18	4734	85212	1612	8060
56.	AS-05 C/1694	Dec/2011	Tata Magic/ 8 persons	Jan-12	Mar-17	21	1900	39900	1917	9585
57.	AS-05 C/1698	Dec/2011	Tata Magic/ 8 persons	Jan-12	Mar-17	21	1900	39900	1917	9585
58.	AS-05 C/1701	Dec/2011	Tata Winger/14 persons	Jan-12	Mar-17	21	2800	58800	1917	9585

Sl. No.	Vehicle No.	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter	Amount (₹)	No. of days	Total Fine (@ ₹5/day) (₹)
				From	To					
59.	AS-05 C/1762	Dec/2011	Tata Oil Tanker/17 MT	Jan-12	Sept-15	15	4125	61875	1369	6845
				Oct-15	Mar-17	6	4750	28500	548	2740
60.	AS-05 C/1763	Dec/2011	Tata Winger/14 persons	Jan-12	Mar-17	21	2800	58800	1917	9585
61.	AS-05 C/1765	Sep/2012	Tata Oil Tanker/10MT	Oct-12	Mar-17	18	3600	64800	1643	8215
62.	AS-05 C/1766	March/2012	Tata Oil Tanker/17 MT	Apr-12	Sept-15	14	4125	57750	1278	6390
				Oct-15	Mar-17	6	4750	28500	548	2740
63.	AS-05 C/1779	October/2012	Tipper/16 MT	Nov-12	Mar-17	18	6453	116154	1612	8060
64.	AS-05 C/1785	Nov/2012	Tipper/16 MT	Dec-12	Mar-17	18	5671	102078	1582	7910
65.	AS-05 C/1786	Dec/2012	Tipper/16 MT	Jan-13	Mar-17	17	4734	80478	1551	7755
66.	AS-05 C/1789	Dec/2011	Tata Majic/8 persons	Jan-12	Mar-17	21	1900	39900	1917	9585
67.	AS-05 C/1792	Dec/2011	Tata Majic/8 persons	Jan-12	Mar-17	21	1900	39900	1917	9585
68.	AS-05 C/1795	Nov/2012	Tipper/16 MT	Dec-12	Mar-17	18	5671	102078	1582	7910
69.	AS-05 C/1796	March/2012	Tata Majic/8 persons	Apr-12	Mar-17	20	1900	38000	1826	9130
70.	AS-05 C/1801	Dec/2012	Bus/41 persons	Jan-13	Sept-15	11	3280	36080	1003	5015
				Oct-15	Mar-17	6	3930	23580	548	2740
71.	AS-05 C/1803	Sep/2012	Tata Winger/14 persons	Oct-12	Mar-17	18	2800	50400	1643	8215
72.	AS-05 C/1804	March/2012	Tata Majic/8 persons	Apr-12	Mar-17	20	1900	38000	1826	9130
73.	AS-05 C/1807	Sep/2014	Tata Oil Tanker/25 MT	Oct-14	Sept-15	4	5125	20500	365	1825
				Oct-15	Mar-17	6	5750	34500	548	2740
74.	AS-05 C/1821	March/2012	Tata Majic/8 persons	Apr-12	Mar-17	20	1900	38000	1826	9130
75.	AS-05 C/1822	June/2014	Tata Majic/8 persons	July-14	Mar-17	11	1900	20900	1005	5025
76.	AS-05 C/1827	Dec/2012	Tata Winger/14 persons	Jan-13	Mar-17	17	2800	47600	1550	7750
77.	AS-05 C/1830	June/2012	Tata Winger/14 persons	Jul-12	Mar-17	19	2800	53200	1735	8675
78.	AS-05 C/1832	June/2014	Tata Oil Tanker/17 MT	July-14	Sept-15	5	4125	20625	457	2285
				Oct-15	Mar-17	6	4750	28500	548	2740
79.	AS-05 C/1836	June/2014	Tata Majic/8 persons	July-14	Mar-17	11	1900	20900	1005	5025
80.	AS-05 C/1840	March/2012	Tata Majic/8 persons	Apr-12	Mar-17	20	1900	38000	1826	9130
81.	AS-05 C/1842	March/2012	Tata Majic/8 persons	Apr-12	Mar-17	20	1900	38000	1826	9130
82.	AS-05 C/1846	March/2012	Tata Majic/8 persons	Apr-12	Mar-17	20	1900	38000	1826	9130
83.	AS-05 C/1850	May/2012	JCB Hydraulic Excavator/7.5MT	Jun-12	Mar-17	20	9370	187400	1765	8825
84.	AS-05 C/2241	Sep/2012	Tata Winger/14 persons	Oct-12	Mar-17	18	2800	50400	1643	8215
85.	AS-05 C/2242	Sep/2012	Tata Winger/14 persons	Oct-12	Mar-17	18	2800	50400	1643	8215

Audit Report (Revenue Sector) for the year ended 31 March 2018

Sl. No.	Vehicle No.	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter	Amount (₹)	No. of days	Total Fine (@ ₹5/day) (₹)
				From	To					
86.	AS-05 C/2249	Sep/2014	Bus-Omni (Tata)/33 persons	Oct-14	Sept-15	4	3750	15000	365	1825
				Oct-15	Mar-17	6	4500	27000	548	2740
87.	AS-05 C/2251	Sep/2012	Tata Oil Tanker/17 MT	Oct-12	Sept-15	12	4125	49500	1095	5475
				Oct-15	Mar-17	6	4750	28500	548	2740
88.	AS-05 C/2260	Sep/2012	Tata Majic/8 persons	Oct-12	Mar-17	18	1900	34200	1643	8215
89.	AS-05 C/2265	Sep/2012	Tata Majic/8 persons	Oct-12	Mar-17	18	1900	34200	1643	8215
90.	AS-05 C/2290	Sep/2012	Tata Majic/8 persons	Oct-12	Mar-17	18	1900	34200	1643	8215
91.	AS-05 C/2308	Sep/2014	Tata Winger/14 persons	Oct-14	Mar-17	10	2800	28000	913	4565
92.	AS-05 C/2309	Dec/2013	Tipper/11 MT	Jan-14	Mar-17	13	4734	61542	1186	5930
93.	AS-05 C/2314	Sep/2012	Oil Tanker/17 MT	Oct-12	Sept-15	12	4125	49500	1095	5475
				Oct-15	Mar-17	6	4750	28500	548	2740
94.	AS-05 C/2318	Dec/2012	Tipper/21 MT	Jan-13	Mar-17	17	7906	134402	1551	7755
95.	AS-05 C/1144	March/2011	Oil Tanker/16 MT	Apr-11	Sept-15	18	4000	72000	1644	8220
				Oct-15	Mar-17	6	4625	27750	548	2740
96.	AS-05 C/1162	Sep/2012	Oil Tanker/17 MT	Oct-12	Sept-15	12	4125	49500	1095	5475
				Oct-15	Mar-17	6	4750	28500	548	2740
97.	AS-05 C/1209	Sept/2011	Tata Oil Tanker/16 MT	Oct-11	Sept-15	16	4000	64000	1461	7305
				Oct-15	Mar-17	6	4625	27750	548	2740
98.	AS-05 C/1214	June/2011	Tata 1210/10 MT	Jul-11	Sept-15	17	2330	39610	1553	7765
				Oct-15	Mar-17	6	2785	16710	548	2740
99.	AS-05 C/2057	June/2014	Oil Tanker/18 MT	July-14	Sept-15	5	4250	21250	457	2285
				Oct-15	Mar-17	6	4875	29250	548	2740
100.	AS-05 C/2107	Sep/2012	Truck/8 MT	Oct-12	Sept-15	12	2000	24000	1095	5475
				Oct-15	Mar-17	6	2325	13950	548	2740
101.	AS-05 C/2132	Sep/2012	Tracktor Tailor/18 MT	Oct-12	Sept-15	12	3000	36000	1095	5475
102.	AS-05 C/2169	June/2014	Oil Tanker/17 MT	July-14	Sept-15	5	4125	20625	457	2285
				Oct-15	Mar-17	6	4750	28500	548	2740
103.	AS-05 C/2181	Sep/2014	Tata Majic/8 persons	Oct-14	Mar-17	10	1900	19000	913	4565
104.	AS-05 C/2195	June/2014	Oil Tanker/18 MT	Jul-14	Sept-15	5	4250	21250	457	2285
				Oct-15	Mar-17	6	4875	29250	548	2740
105.	AS-05/C-0067	March/2009	Magic/7 seat	Apr-09	Sept-11	10	1,600	16000	2922	14,610
				Oct-11	Mar-17	22	1,900	41800		
106.	AS-05/C-0068	March/2012	Saloon/14 seat	Apr-12	Mar-17	20	3000	60000	1826	9130

Sl. No.	Vehicle No.	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter	Amount (₹)	No. of days	Total Fine (@ ₹5/day) (₹)
				From	To					
107.	AS-05/C-0069	Dec/2011	Truck/9 M.T.	Jan-12	Sept-15	15	2200	33000	1369	6845
				Oct-15	Mar-17	6	2560	15360	548	2740
108.	AS-05/C-0075	Sept/2012	Saloon/14 seat	Oct-12	Mar-17	18	3000	54,000	1643	8215
109.	AS-05/C-0076	Sept/2012	-DO-	Oct-12	Mar-17	18	3000	54,000	1643	8215
110.	AS-05/C-0077	March/2009	Truck/10 MT	Apr-09	Sept-11	10	2,250	22,500	913	4565
				Oct-11	Sept-15	16	2,330	37,280	1461	7305
				Oct-15	Mar-17	6	2785	16,710	548	2740
111.	AS-05/C-0079	Dec/2012	Bus/17 Seat	Jan-13	Mar-17	17	3,000	51,000	1551	7755
112.	AS-05/C-0086	June/2011	Saloon/14 Seat	Jul-11	Sept-11	1	2,200	2,200	2101	10505
				Oct-11	Mar-17	22	3000	66,000		
113.	AS-05/C-0088	March/2010	Magic/7 seat	Apr-10	Mar-17	28	1,900	53200	2557	12785
114.	AS-05/C-0094	March/2012	Truck/10 MT	Apr-12	Sept-15	14	2330	32,620	1278	6390
				Oct-15	Mar-17	6	2785	16,710	548	2740
115.	AS-05/C-0100	Dec/2012	Truck/12 MT	Jan-13	Sept-15	11	3000	33,000	1003	5015
				Oct-15	Mar-17	6	3375	20,250	548	2740
116.	AS -05/C-0101	Dec/2012	Truck/12 MT	Jan-13	Sept-15	11	3000	33,000	1003	5015
				Oct-15	Mar-17	6	3375	20,250	548	2740
117.	AS-05/C-0105	Dec/2012	Tipper/11 MT	Jan-13	Mar-17	17	4,328	73,576	1551	7755
118.	AS-05/C-0106	Dec/2012	Tipper/11 MT	Jan-13	Mar-17	17	4,328	73,576	1551	7755
119.	AS-05/C-0107	Dec/2012	Tipper/11 MT	Jan-13	Mar-17	17	4,328	73,576	1551	7755
120.	AS-05/C-0354	March/2010	J.C.B	Apr-10	Mar-17	28	8,196	2,29,488	2557	12785
121.	AS-05/C-1475	June/2012	Tipper	Jul-12	Mar-17	19	4,769	90,611	1735	8675
122.	AS-05/C-0449	June/2014	Bus/17 Seat	Jul-14	Mar-17	11	3,000	33,000	1005	5025
123.	AS-05/C-0451	Dec/2012	Truck/10 M.T.	Jan-13	Sept-15	11	2330	25,630	1003	5015
				Oct-15	Mar-17	6	2785	16,710	548	2740
124.	AS-05/C-0473	Sept/2012	Saloon/10 Seat	Oct-12	Mar-17	18	1,900	34,200	1643	8215
125.	AS-05/C-0481	Dec/2011	Tipper	Jan-12	Mar-17	21	3,072	64,512	1917	9585
126.	AS-05/C-0494	March/2010	Magic/7 seat	Apr-10	Sept-15	22	1,600	35200	2557	12785
				Oct-15	Mar-17	6	1,900	11400		
127.	AS-05/C-0498	Sept/2011	Magic/7 seat	Oct-11	Mar-17	22	1,900	41,800	2009	10045
128.	AS-05/C-0513	Sept/2012	Magic/7 seat	Oct-12	Mar-17	18	1,900	34200	1643	8215
129.	AS-05/C-0532	Sept/2011	Winger	Oct-11	Mar-17	22	2,800	61,600	2009	10045
130.	AS-05/C-0570	March/2011	J.C.B.	Apr-11	Mar-17	24	6,989	1,67,736	2192	10,960

Audit Report (Revenue Sector) for the year ended 31 March 2018

Sl. No.	Vehicle No.	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter	Amount (₹)	No. of days	Total Fine (@ ₹5/day) (₹)
				From	To					
131.	AS-05/C-0648	March/2011	Tipper	Apr-11	Mar-17	24	4,876	1,17,024	2192	10,960
132.	AS-05/C-0567	March/2013	Saloon/14 seat	Apr-13	Mar-17	16	3000	60,000	1461	7305
133.	AS-05/C-0683	June/2010	Truck/10 MT	Jul-10	Sept-11	5	2,250	11,250	457	2285
				Oct-11	Sept-15	16	2,330	37,280	1461	7305
				Oct-15	Mar-17	6	2785	16,710	548	2740
134.	AS-05/C-0702	Dec/2012	Bus/17 Seats	Jan-13	Mar-17	17	3,000	51,000	1551	7755
135.	AS-05/C-0953	March/2011	Tata Magic/8 seat	Apr-11	Sept-11	2	1,600	3,200	2192	10,960
				Oct-11	Mar-17	22	1,900	41,800		
136.	AS-05/C-0964	Dec/2010	Tata Magic/8 seat	Jan-11	Sept-11	3	1,600	4,800	2282	11,410
				Oct-11	Mar-17	22	1,900	41,800		
137.	AS -05/C-0968	Dec/2010	Saloon/14 seat	Jan-11	Sept-11	3	2,200	6,600	2282	11,410
				Oct-11	Mar-17	22	3000	66,000		
138.	AS-05/C-0993	Sept/2011	Magic/8 seats	Oct-11	Mar-17	22	1,900	41,800	2009	10045
139.	AS-05/C-0106	Dec/2012	Tipper/11 MT	Jan-13	Mar-17	17	4,328	73,576	1551	7755
140.	AS-05/C-1056	March/2012	Saloon/14 Seat	Apr-12	Mar-17	20	3,000	60,000	1826	9130
141.	AS-05/C-1059	June/2011	Magic/8 Seat	Jul-11	Mar-17	23	1,900	43,700	2101	10,505
142.	AS-05/C-1074	Sept/2011	A.A.T. Taxi/ 10 seats	Oct-11	Mar-17	22	1,900	41,800	2009	10045
143.	AS-05/C-1116	March/2012	Saloon/14 seats	Apr-12	Mar-17	20	3000	60,000	1826	9130
144.	AS-05/C-1474	June/2012	Tipper	Jul-12	Mar-17	19	4,769	90,611	1735	8675
145.	AS-05/C-1536	Sept/2011	Magic	Oct-11	Mar-17	22	1,900	41,800	2009	10045
146.	AS-05/C-1543	Sept/2011	Magic	Oct-11	Mar-17	22	1,900	41,800	2009	10045
147.	AS-05/C-1544	March/2011	Magic	Apr-12	Mar-17	20	1,900	38,000	1826	9130
148.	AS-05/C-1567	Sept/2011	Magic	Oct-11	Mar-17	22	1,900	41,800	2009	10045
149.	AS-05/C-1574	Dec/2011	Magic	Jan-12	Mar-17	21	1,900	39,900	1917	9585
150.	AS-05/C-1580	June/2012	Magic	Jul-12	Mar-17	19	1,900	36,100	1735	8675
151.	AS-05/C-1633	Dec/2011	Magic	Jan-12	Mar-17	21	1,900	39,900	1917	9585
152.	AS-05/C-1565	March/2012	Winger	Apr-12	Mar-17	20	2,800	56,000	1826	9130
153.	AS-05/C-1573	March/2012	Winger	Apr-12	Mar-17	20	2,800	56,000	1826	9130
154.	AS-05/C-1629	Sept/2012	Tipper	Oct-12	Mar-17	18	5,478	98,604	1643	8215
155.	AS-05/C-1673	Sept/2012	Tipper	Oct-12	Mar-17	18	5,478	98,604	1643	8215
156.	AS-05/C-1867	March/2012	Magic	Apr-12	Mar-17	20	1,900	38,000	1826	9130
157.	AS-05/C-1869	March/2012	Magic	Apr-12	Mar-17	20	1,900	38,000	1826	9130

Sl. No.	Vehicle No.	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter	Amount (₹)	No. of days	Total Fine (@ ₹5/day) (₹)
				From	To					
158.	AS-05/C-1872	Dec/2012	Tipper	Jan-13	Mar-17	17	5,774	98,158	1551	7755
159.	AS-05/C-1876	June/2012	Tanker	Jul-12	Sept-15	13	3,000	39,000	1187	5935
				Oct-15	Mar-17	6	3,600	21,600	548	2740
160.	AS-05/C-2000	June/2013	Tanker	Jul-13	Sept-15	9	3,000	27,000	822	4110
				Oct-15	Mar-17	6	3,600	21,600	548	2740
161.	AS-05/C-1885	June/2012	Tanker/17 MT	Jul-12	Sept-15	13	4,125	53,625	1187	5935
				Oct-15	Mar-17	6	4,750	28,500	548	2740
162.	AS-05/C-2028	June/2012	Tanker/17 MT	Jul-12	Sept-15	13	4,125	53,625	1187	5935
				Oct-15	Mar-17	6	4750	28,500	548	2740
163.	AS-05/C-2032	June/2012	Tanker/17 MT	Jul-12	Sept-15	13	4,125	53,625	1187	5935
				Oct-15	Mar-17	6	4750	28,500	548	2740
164.	AS-05/C-1907	Sept/2014	Truck/10MT	Oct-14	Sept-15	4	2,330	9320	365	1825
				Oct-15	Mar-17	6	2785	16710	548	2740
165.	AS-05/C-1977	June/2012	Tanker/17 MT	Jul-12	Sept-15	13	4,125	53,625	1187	5935
				Oct-15	Mar-17	6	4,750	28,500	548	2740
166.	AS-05/C-1996	June/2012	Saloon/14 Seat	Jul-12	Mar-17	19	3,000	57,000	1735	8675
167.	AS-05/C-2006	Sept/2012	Tanker/17 MT	Oct-12	Sept-15	12	4,125	49,500	1095	5475
				Oct-15	Mar-17	6	4750	28,500	548	2740
168.	AS-05/C-2007	Sept/2012	Tanker/17 MT	Oct-12	Sept-15	12	4,125	49,500	1095	5475
				Oct-15	Mar-17	6	4,750	28,500	548	2740
169.	AS-05/C-0342	Sept/2012	Tipper	Oct-12	Mar-17	18	4,987	89,766	1643	8215
170.	AS-05/C-0339	March/2012	Tipper	Apr-12	Mar-17	20	4,987	99,740	1826	9130
171.	AS-05/C-0673	March/2011	JCB	Apr-11	Mar-17	24	6,988	1,67,712	2192	10,960
172.	AS-05/C-0989	Sept/2011	Tipper	Oct-11	Mar-17	22	5,430	1,19,460	2009	10045
173.	AS-05/C-1101	Dec/2011	JCB	Jan-12	Mar-17	21	8,446	1,77,366	1917	9585
174.	AS-05/C-1081	Dec/2011	Tipper	Jan-12	Mar-17	21	6,222	1,30,662	1917	9585
175.	AS-05/C-0991	Sept/2011	JCB	Oct-11	Mar-17	22	8,294	1,82,468	2009	10045
176.	AS-05/C-0988	Sept/2011	Tipper	Oct-11	Mar-17	22	5,410	1,19,020	2009	10045
177.	AS-05/C-0987	Sept/2011	Tipper	Oct-11	Mar-17	22	5,410	1,19,020	2009	10045
178.	AS-05/C-1080	Dec/2011	Tipper	Jan-12	Mar-17	21	6,222	1,30,662	1917	9585
Total								97,19,958		16,08,560

Appendix – XX(A)

(Reference : Paragraph 4.7)

Statement showing non-realisation of permit fee and fine for Four wheelers (Commercial Vehicles) under DTO, Goalpara

Sl. No.	Permit No.	Vehicle No.	Type of vehicle	Permit valid up to	Period from which vehicle operated without permit	No. of month upto September 2017	Total periodic ¹³⁷ / temporary ¹³⁸ permit fee leviable (₹)	Fine (minimum) leviable (₹)
1.	01/RTA/2015	AS-18C-6370	Local Taxi	11.02.16	12.02.16	20	1000	2000
2.	02/RTA/2015	AS-18C-6383	Local Taxi	29.08.15	30.08.15	28	1000	2000
3.	03/RTA/2015	AS-18C-6369	Local Taxi	04.09.15	05.09.15	28	1000	2000
4.	04/RTA/2015	AS-18C-6395	Local Taxi	08.10.15	09.10.15	24	1000	2000
5.	05/RTA/2015	AS-18C-6396	Local Taxi	05.05.15	06.05.15	32	1000	2000
6.	06/RTA/2015	AS-18C-6398	Magic	31.12.15	01.01.16	36	1000	2000
7.	07/RTA/2015	AS-18C-2965	Magic	04.07.16	05.07.16	16	1000	2000
8.	08/RTA/2015	AS-18C-6408	Local Taxi	29.10.15	30.10.15	24	1000	2000
9.	09/RTA/2015	AS-18C-6358	Magic	10.05.16	11.05.16	20	1000	2000
10.	10/RTA/2015	AS-18C-4513	Local Taxi	21.05.15	22.05.15	32	1000	2000
11.	11/RTA/2015	AS-18C-6425	Magic	26.08.16	27.08.16	16	1000	2000
12.	12/RTA/2015	AS-18C-6434	Winger	27.01.16	28.01.16	24	1000	2000
13.	13/RTA/2015	AS-18C-4128	Local Taxi	23.04.16	24.04.16	20	1000	2000
14.	14/RTA/2015	AS-18C-6454	Local Taxi	04.02.16	05.02.16	20	1000	2000
15.	15/RTA/2015	AS-18C-6482	Local Taxi	13.11.15	14.11.15	24	1000	2000
16.	16/RTA/2015	AS-18C-6461	Local Taxi	05.02.16	06.02.16	20	1000	2000
17.	17/RTA/2015	AS-18C-6493	Magic	12.06.15	13.06.15	28	1000	2000
18.	18/RTA/2015	AS-18C-6507	Magic	16.06.15	17.06.15	28	1000	2000
19.	19/RTA/2015	AS-18C-6520	Local Taxi	22.06.15	23.06.15	28	1000	2000
20.	20/RTA/2015	AS-18C-6521	Local Taxi	19.03.16	20.03.16	20	1000	2000
21.	21/RTA/2015	AS-18C-6591	Local Taxi	06.02.16	07.02.16	20	1000	2000
22.	22/RTA/2015	AS-18C-3352	Magic	28.01.16	29.01.16	20	1000	2000
23.	23/RTA/2015	AS-18C-4062	Maximo	01.07.15	02.07.15	28	1000	2000
24.	24/RTA/2015	AS-18C-4402	Gio	26.01.17	27.01.17	08	600	2000
25.	25/RTA/2015	AS-18C-6547	Maximo	10.11.16	11.11.16	12	900	2000

¹³⁷ Periodic permit fee leviable as period of lapse of permit is more than 12 months

¹³⁸ Temporary permit fee leviable as period of lapse of permit is less than 12 months (three times for 4 months)

Sl. No.	Permit No.	Vehicle No.	Type of vehicle	Permit valid up to	Period from which vehicle operated without permit	No. of month upto September 2017	Total periodic ¹³⁷ / temporary ¹³⁸ permit fee leviable (₹)	Fine (minimum) leviable (₹)
26.	26/RTA/2015	AS-18C-6560	Magic	28.06.16	29.06.16	16	1000	2000
27.	27/RTA/2015	AS-18C-5034	Magic	04.05.16	05.05.16	20	1000	2000
28.	28/RTA/2015	AS-18C-6598	Local Taxi	18.08.16	19.08.16	12	900	2000
29.	29/RTA/2015	AS-18C-3536	Winger	12.11.16	13.11.16	12	900	2000
30.	30/RTA/2015	AS01BC0233	Winger	06.08.15	07.08.15	28	1000	2000
31.	31/RTA/2015	AS11AC1294	Local Taxi	08.08.15	09.08.15	28	1000	2000
32.	32/RTA/2015	AS-18C-5845	Magic	05.12.15	06.12.15	24	1000	2000
33.	33/RTA/2015	AS-18C-6636	Winger	27.08.15	28.08.15	28	1000	2000
34.	34/RTA/2015	AS-18C-2796	Magic	28.05.16	29.05.16	16	1000	2000
35.	35/RTA/2015	AS-18C-6054	Maximo	12.05.16	13.05.16	20	1000	2000
36.	36/RTA/2015	AS-18C-2299	Magic	06.09.15	07.09.15	28	1000	2000
37.	37/RTA/2015	AS-18C-6642	Local Taxi	02.06.16	03.06.16	16	1000	2000
38.	38/RTA/2015	AS11AC1294	Magic	04.06.16	05.06.16	16	1000	2000
39.	39/RTA/2015	AS-18C-6586	Winger	11.09.15	12.09.15	28	1000	2000
40.	40/RTA/2015	AS-18C-3489	Magic	17.07.16	18.07.16	16	1000	2000
41.	41/RTA/2015	AS-18C-6667	Local Taxi	27.01.16	28.01.16	24	1000	2000
42.	42/RTA/2015	AS-18C-6665	Magic	09.09.16	10.09.16	16	1000	2000
43.	43/RTA/2015	AS-18C-6661	Magic	03.06.16	04.06.16	16	1000	2000
44.	44/RTA/2015	AS-18C-6226	Magic	21.09.15	22.09.15	28	1000	2000
45.	45/RTA/2015	AS-18C-6088	Magic	21.05.16	22.05.16	20	1000	2000
46.	46/RTA/2015	AS-18C-0629	Magic	29.09.15	30.09.15	24	1000	2000
47.	47/RTA/2015	AS-18C-1646	Magic	04.06.16	05.06.16	16	1000	2000
48.	48/RTA/2015	AS-18C-6702	Magic	09.10.15	10.10.15	24	1000	2000
49.	49/RTA/2015	AS-18C-6671	Magic	19.07.17	20.07.17	04	300	2000
50.	50/RTA/2015	AS-18C-1360	Magic	26.05.16	27.05.16	20	1000	2000
51.	51/RTA/2015	AS-18C-6740	Local Taxi	18.10.15	19.10.15	24	1000	2000
52.	52/RTA/2015	AS-18C-6130	Magic	30.07.16	31.07.16	16	1000	2000
53.	53/RTA/2015	AS-18C-4867	Local Taxi	23.10.15	24.10.15	24	1000	2000
54.	54/RTA/2015	AS-18C-6751	Winger	25.08.16	26.08.16	16	1000	2000
55.	55/RTA/2015	AS-18C-6722	Magic	13.02.16	14.02.16	20	1000	2000
56.	56/RTA/2015	AS-18C-6770	Magic	01.11.15	02.11.15	24	1000	2000
57.	57/RTA/2015	AS-18C-3655	Magic	21.01.17	22.01.17	12	900	2000
58.	58/RTA/2015	AS-18C-1776	Magic	07.11.15	08.11.15	24	1000	2000
59.	59/RTA/2015	AS23G1441	Winger	07.04.16	08.04.16	20	1000	2000

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Sl. No.	Permit No.	Vehicle No.	Type of vehicle	Permit valid up to	Period from which vehicle operated without permit	No. of month upto September 2017	Total periodic ¹³⁷ / temporary ¹³⁸ permit fee leviable (₹)	Fine (minimum) leviable (₹)
60.	60/RTA/2015	AS-18C-6788	Local Taxi	18.03.16	19.03.16	20	1000	2000
61.	61/RTA/2015	AS-18C-0232	Winger	15.11.15	16.11.15	24	1000	2000
62.	62/RTA/2015	AS-18C-6801	Magic	18.08.16	19.08.16	16	1000	2000
63.	63/RTA/2015	AS-18C-3779	Local Taxi	28.11.15	29.11.15	24	1000	2000
64.	64/RTA/2015	AS-18C-0629	Magic	31.03.16	01.04.16	20	1000	2000
65.	65/RTA/2015	AS-18C-3989	Maximo	26.11.15	27.11.15	24	1000	2000
66.	66/RTA/2015	AS-18C-6807	Local Taxi	29.07.16	30.07.16	16	1000	2000
67.	67/RTA/2015	AS-18C-5163	Magic	05.12.15	06.12.15	24	1000	2000
68.	68/RTA/2015	AS-18C-0223	Winger	04.08.16	05.08.16	16	1000	2000
69.	69/RTA/2015	AS-18C-6808	Local Taxi	11.08.16	12.08.16	16	1000	2000
70.	70/RTA/2015	AS-18C-5342	Maximo	01.10.16	02.10.16	12	900	2000
71.	71/RTA/2015	AS-18C-6688	Local Taxi	12.12.15	13.12.15	24	1000	2000
72.	72/RTA/2015	AS-18C-6817	Magic	21.08.16	22.08.16	16	1000	2000
73.	73/RTA/2015	AS-18C-6823	Local Taxi	26.04.16	27.04.16	20	1000	2000
74.	74/RTA/2015	AS-18C-6824	Local Taxi	17.12.15	18.12.15	24	1000	2000
75.	76/RTA/2015	AS-18C-6702	Magic	11.05.17	12.05.17	08	600	2000
76.	77/RTA/2015	AS-18C-6828	Magic	16.07.16	17.07.17	16	1000	2000
77.	78/RTA/2015	AS-18C-2635	Magic	05.05.16	06.05.16	20	1000	2000
78.	79/RTA/2015	AS-18C-6830	Local Taxi	03.09.16	04.09.16	16	1000	2000
79.	80/RTA/2015	AS-18C-6778	Magic	01.01.16	02.01.16	24	1000	2000
80.	81/RTA/2015	AS01CC8562	Magic	08.01.16	09.01.16	24	1000	2000
81.	82/RTA/2015	AS-18C-6851	Magic	03.05.16	04.05.16	20	1000	2000
82.	83/RTA/2015	AS-18C-6695	Magic	08.01.16	09.01.16	24	1000	2000
83.	84/RTA/2015	AS-18C-4164	Magic	08.09.16	09.09.16	16	1000	2000
84.	85/RTA/2015	AS-18C-6863	Local Taxi	29.09.16	30.09.16	12	900	2000
85.	86/RTA/2015	AS-18C-6846	Winger	20.01.16	21.01.16	24	1000	2000
86.	87/RTA/2015	AS-18C-5845	Magic	03.07.16	04.07.16	16	1000	2000
87.	88/RTA/2015	AS-18C-4164	Magic	08.01.16	09.01.16	24	1000	2000
88.	89/RTA/2015	AS-18C-6936	Magic	03.12.16	04.12.16	12	900	2000
89.	90/RTA/2015	AS-18C-5924	Local Taxi	27.07.17	28.07.17	04	300	2000
90.	91/RTA/2015	AS-18C-6938	Local Taxi	15.10.16	16.10.16	12	900	2000
91.	92/RTA/2015	AS-18C-6951	Local Taxi	22.10.16	23.10.16	12	900	2000
92.	93/RTA/2015	AS-18C-6960	Local Taxi	28.02.16	29.02.16	20	1000	2000
93.	94/RTA/2015	AS01DD8386	Local Taxi	23.08.17	24.08.17	04	300	2000

Sl. No.	Permit No.	Vehicle No.	Type of vehicle	Permit valid up to	Period from which vehicle operated without permit	No. of month upto September 2017	Total periodic ¹³⁷ / temporary ¹³⁸ permit fee leviable (₹)	Fine (minimum) leviable (₹)
94.	96/RTA/2015	AS-18C-6905	Winger	08.03.16	09.03.16	20	1000	2000
95.	97/RTA/2015	AS-18C-7003	Maximo	11.11.16	12.11.16	12	900	2000
96.	98/RTA/2015	AS-18C-2429	Magic	18.03.16	19.03.16	20	1000	2000
97.	99/RTA/2015	AS-18C-7056	Magic	26.03.16	27.03.16	20	1000	2000
98.	100/RTA/2015	AS-18C-7096	Winger	29.03.16	30.03.16	20	1000	2000
99.	101/RTA/2015	AS-18C-7048	Local Taxi	28.10.16	29.10.16	12	900	2000
100.	102/RTA/2015	AS-18C-7064	Local Taxi	10.09.17	11.09.17	04	300	2000
101.	103/RTA/2015	AS-18C-7061	Local Taxi	28.07.16	29.07.16	16	1000	2000
102.	104/RTA/2015	AS-18C-6296	Magic	05.05.16	06.05.16	20	1000	2000
103.	105/RTA/2015	AS19C1837	Magic	27.01.17	28.01.17	12	900	2000
104.	106/RTA/2015	AS-18C-7111	Magic	14.04.16	15.04.16	20	1000	2000
105.	107/RTA/2015	AS-18C-7112	Magic	16.05.17	17.05.17	08	600	2000
106.	108/RTA/2015	AS-18C-7115	Winger	25.12.16	26.12.16	12	900	2000
107.	109/RTA/2015	AS-18C-3018	Winger	23.04.16	24.04.16	20	1000	2000
108.	110/RTA/2015	AS-18C-7163	Local Taxi	07.01.17	08.01.17	12	900	2000
109.	111/RTA/2015	AS-18C-7154	Magic	27.08.16	28.08.16	16	1000	2000
110.	01/RTA/2016	AS-18C-7180	Local Taxi	04.09.16	05.09.16	16	1000	2000
111.	02/RTA/2016	AS-18C-6925	Winger	19.02.17	20.02.17	08	600	2000
112.	03/RTA/2016	AS-18C-7186	Magic	07.05.16	08.05.16	20	1000	2000
113.	05/RTA/2016	AS-18C-6753	Magic	07.05.16	08.05.16	20	1000	2000
114.	07/RTA/2016	AS-18C-7203	Local Taxi	13.03.16	14.03.16	20	1000	2000
115.	09/RTA/2016	AS-18C-7239	Local Taxi	26.01.17	27.01.17	12	900	2000
116.	10/RTA/2016	AS-18C-7242	Local Taxi	06.10.16	07.10.16	12	900	2000
117.	11/RTA/2016	AS-18C-7247	Local Taxi	30.01.17	31.01.17	08	600	2000
118.	12/RTA/2016	AS-18C-7324	Local Taxi	19.10.16	20.10.16	12	900	2000
119.	14/RTA/2016	AS-18C-7388	Local Taxi	07.07.16	08.07.16	16	1000	2000
120.	15/RTA/2016	AS-18C-7258	Magic	05.10.16	06.10.16	12	900	2000
121.	19/RTA/2016	AS-18C-4118	Gio	23.10.16	24.10.16	12	900	2000
122.	22/RTA/2016	AS-18C-4699	Magic	08.07.16	09.07.16	16	1000	2000
123.	23/RTA/2016	AS-18C-3874	Winger	16.07.16	17.07.16	16	1000	2000
124.	24/RTA/2016	AS-18C-4148	Magic	21.07.16	22.07.16	16	1000	2000
125.	25/RTA/2016	AS-18C-7463	Local Taxi	05.12.16	06.12.16	12	900	2000
126.	27/RTA/2016	AS-18C-7475	Local Taxi	31.07.16	01.08.16	16	1000	2000
127.	29/RTA/2016	AS-18C-7454	Local Taxi	01.08.16	02.08.16	16	1000	2000

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Sl. No.	Permit No.	Vehicle No.	Type of vehicle	Permit valid up to	Period from which vehicle operated without permit	No. of month upto September 2017	Total periodic ¹³⁷ / temporary ¹³⁸ permit fee leviable (₹)	Fine (minimum) leviable (₹)
128.	30/RTA/2016	AS-18C-3607	Magic	06.08.16	07.08.16	16	1000	2000
129.	33/RTA/2016	AS-18C-5264	Magic	07.08.16	08.08.16	16	1000	2000
130.	34/RTA/2016	AS-18C-7494	Winger	07.08.16	08.08.16	16	1000	2000
131.	35/RTA/2016	AS-18C-6770	Local Taxi	07.08.16	08.08.16	16	1000	2000
132.	39/RTA/2016	AS-18C-7537	Local Taxi	25.12.16	26.12.16	12	900	2000
133.	40/RTA/2016	AS-18C-7532	Magic	28.12.16	29.12.16	12	900	2000
134.	41/RTA/2016	AS-18C-7553	Magic	02.09.16	03.09.16	16	1000	2000
135.	43/RTA/2016	AS-18C-4871	Magic	04.09.16	05.09.16	16	1000	2000
136.	44/RTA/2016	AS-18C-4661	Magic	09.09.16	10.09.16	16	1000	2000
137.	45/RTA/2016	AS-18C-7531	Magic	08.01.17	09.01.17	12	900	2000
138.	46/RTA/2016	AS-18C-7056	Magic	20.02.17	21.02.17	08	600	2000
139.	48/RTA/2016	AS-18C-7571	Local Taxi	11.09.16	12.09.16	16	1000	2000
140.	50/RTA/2016	AS-18C-7509	Local Taxi	22.09.16	23.09.16	16	1000	2000
141.	51/RTA/2016	AS-18C-7639	Maximo	25.01.17	26.01.17	12	900	2000
142.	53/RTA/2016	AS-18C-7633	Local Taxi	02.10.16	03.10.16	12	900	2000
143.	54/RTA/2016	AS-18C-3120	Magic	30.09.16	01.10.16	12	900	2000
144.	55/RTA/2016	AS-18C-7595	Winger	05.10.16	06.10.16	12	900	2000
145.	56/RTA/2016	AS-18C-7606	Local Taxi	31.01.17	01.02.17	08	600	2000
146.	57/RTA/2016	AS-18C-7667	Local Taxi	12.02.17	13.02.17	08	600	2000
147.	59/RTA/2016	AS-18C-7666	Magic	06.02.17	07.02.17	08	600	2000
148.	61/RTA/2016	AS-18C-7664	Local Taxi	14.10.16	15.10.16	12	900	2000
149.	63/RTA/2016	AS-18C-3960	Local Taxi	13.10.16	14.10.16	12	900	2000
150.	69/RTA/2016	AS-18C-4837	Local Taxi	20.02.17	21.02.17	08	600	2000
151.	72/RTA/2016	AS-18C-7705	Local Taxi	29.10.16	30.10.16	12	900	2000
152.	73/RTA/2016	AS-18C-7734	Magic	31.10.16	01.11.16	12	900	2000
153.	74/RTA/2016	AS-18C-7761	Local Taxi	17.11.16	18.11.16	12	900	2000
154.	75/RTA/2016	AS-18C-6425	Magic	19.11.16	20.11.16	12	900	2000
155.	82/RTA/2016	AS-18C-6287	Gio	11.01.17	12.01.17	12	900	2000
156.	84/RTA/2016	AS-18C-3846	Magic	08.01.17	09.01.17	12	900	2000
157.	86/RTA/2016	AS-18C-3703	Magic	07.01.17	08.01.17	12	900	2000
158.	87/RTA/2016	AS-18C-1469	Sumo	28.01.17	29.01.17	12	900	2000
159.	88/RTA/2016	AS-18C-4402	Gio	29.01.17	30.01.17	12	900	2000
160.	90/RTA/2016	AS-18C-8019	Magic	20.02.17	21.02.17	08	600	2000
161.	92/RTA/2016	AS-18C-8051	Sumo	28.02.17	01.03.17	08	600	2000
162.	93/RTA/2016	AS-18C-8040	Magic	28.02.17	01.03.17	08	600	2000
163.	94/RTA/2016	AS-18C-8050	Winger	28.02.17	01.03.17	08	600	2000
Total							1,50,800	3,26,000

Appendix – XX(B)

(Reference : Paragraph 4.7)

Statement showing non-realisation of permit fee and fine for three wheeler under DTO, Goalpara

Sl. No.	Permit No.	Vehicle No.	Type of vehicle	Permit valid up to	Period from which vehicle operated without permit	No. of month upto September 2017	Permit fee leviable (₹)	Fine (minimum) leviable (₹)
1.	201/RTA/2015	AS-18C-6933	Auto rickshaw	05.03.16	06.03.16	20	300	2000
2.	202/RTA/2015	AS-18C-0844	-Do-	02.07.16	03.07.16	16	300	2000
3.	203/RTA/2015	AS-18C-6976	-Do-	06.03.16	07.03.16	20	300	2000
4.	204/RTA/2015	AS-18C-6995	-Do-	05.11.16	06.11.16	12	300	2000
5.	205/RTA/2015	AS-18C-6966	-Do-	08.03.16	09.03.16	20	300	2000
6.	206/RTA/2015	AS-18C-6996	-Do-	27.01.17	28.01.17	08	200	2000
7.	207/RTA/2015	AS-18C-6997	-Do-	04.11.16	05.11.16	12	300	2000
8.	208/RTA/2015	AS-18C-2087	-Do-	10.07.16	11.07.16	16	300	2000
9.	209/RTA/2015	AS-18C-2240	-Do-	18.11.16	19.11.16	12	300	2000
10.	210/RTA/2015	AS-18C-3897	-Do-	04.11.16	05.11.16	12	300	2000
11.	211/RTA/2015	AS-18C-2136	-Do-	10.03.16	11.03.16	20	300	2000
12.	212/RTA/2015	AS-18C-6986	-Do-	11.03.16	12.03.16	20	300	2000
13.	213/RTA/2015	AS-18C-6631	-Do-	17.02.17	18.02.17	08	200	2000
14.	215/RTA/2015	AS-18C-6537	-Do-	08.12.16	09.12.16	12	300	2000
15.	216/RTA/2015	AS-18C-0991	-Do-	16.03.16	17.03.16	20	300	2000
16.	218/RTA/2015	AS-18C-1656	-Do-	16.03.16	17.03.16	20	300	2000
17.	219/RTA/2015	AS-18C-6962	-Do-	18.03.16	19.03.16	20	300	2000
18.	220/RTA/2015	AS-18C-2517	-Do-	16.07.16	17.07.16	16	300	2000
19.	221/RTA/2015	AS-18C-6931	-Do-	27.08.16	28.08.16	16	300	2000
20.	222/RTA/2015	AS-18C-7009	-Do-	17.07.16	18.07.16	16	300	2000
21.	223/RTA/2015	AS-18C-2426	-Do-	22.03.16	23.03.16	20	300	2000
22.	225/RTA/2015	AS-18C-7045	-Do-	09.09.16	10.09.16	16	300	2000
23.	226/RTA/2015	AS-18C-6967	-Do-	29.03.16	30.03.16	20	300	2000
24.	227/RTA/2015	AS-18C-6902	-Do-	29.03.16	30.03.16	20	300	2000
25.	230/RTA/2015	AS-18C-6566	-Do-	29.03.16	30.03.16	20	300	2000
26.	231/RTA/2015	AS-18C-7065	-Do-	21.01.17	22.01.17	12	300	2000
27.	232/RTA/2015	AS-18C-2419	-Do-	02.04.16	03.04.16	20	300	2000
28.	234/RTA/2015	AS-18C-7082	-Do-	19.08.16	20.08.16	16	300	2000
29.	235/RTA/2015	AS-18C-1663	-Do-	14.04.16	15.04.16	20	300	2000

Sl. No.	Permit No.	Vehicle No.	Type of vehicle	Permit valid up to	Period from which vehicle operated without permit	No. of month upto September 2017	Permit fee leviable (₹)	Fine (minimum) leviable (₹)
30.	236/RTA/2015	AS-18C-2529	-Do-	15.04.16	16.04.16	20	300	2000
31.	237/RTA/2015	AS-18C-7726	-Do-	15.04.16	16.04.16	20	300	2000
32.	238/RTA/2015	AS-18C-4942	-Do-	07.04.16	08.04.16	20	300	2000
33.	239/RTA/2015	AS-18C-7043	-Do-	16.12.16	17.12.16	12	300	2000
34.	240/RTA/2015	AS-18C-1079	-Do-	18.08.16	19.08.16	16	300	2000
35.	242/RTA/2015	AS-18C-2052	-Do-	18.01.17	19.01.17	12	300	2000
36.	244/RTA/2015	AS-18C-6965	-Do-	22.04.16	23.04.16	20	300	2000
37.	245/RTA/2015	AS-18C-7162	-Do-	16.12.16	17.12.16	12	300	2000
38.	01/RTA/2016	AS-18C-7146	-Do-	05.10.16	06.10.16	12	300	2000
39.	02/RTA/2016	AS-18C-5885	-Do-	15.01.17	16.01.17	12	300	2000
40.	04/RTA/2016	AS-18C-7108	-Do-	05.05.16	06.05.16	20	300	2000
41.	06/RTA/2016	AS-18C-6040	-Do-	20.01.17	21.01.17	12	300	2000
42.	07/RTA/2016	AS-18C-5127	-Do-	05.09.16	06.09.16	16	300	2000
43.	08/RTA/2016	AS-18C-1020	-Do-	29.01.17	30.01.17	08	200	2000
44.	09/RTA/2016	AS-18C-1652	-Do-	04.01.17	05.01.17	12	300	2000
45.	10/RTA/2016	AS-18C-7183	-Do-	22.09.16	23.09.16	16	300	2000
46.	13/RTA/2016	AS-18C-7233	-Do-	29.05.16	30.05.16	16	300	2000
47.	15/RTA/2016	AS-18C-6783	-Do-	01.06.16	02.06.16	16	300	2000
48.	16/RTA/2016	AS-18C-7213	-Do-	06.10.16	07.10.16	12	300	2000
49.	17/RTA/2016	AS-18C-7268	-Do-	04.06.16	05.06.16	16	300	2000
50.	18/RTA/2016	AS-18C-7263	-Do-	04.06.16	05.06.16	16	300	2000
51.	19/RTA/2016	AS-18C-7267	-Do-	04.06.16	05.06.16	16	300	2000
52.	23/RTA/2016	AS-18C-7321	-Do-	22.06.16	23.06.16	16	300	2000
53.	27/RTA/2016	AS-18C-5671	-Do-	04.06.16	05.06.16	16	300	2000
54.	30/RTA/2016	AS-18C-0838	-Do-	28.06.16	29.06.16	16	300	2000
55.	31/RTA/2016	AS-18C-7361	-Do-	22.10.16	23.10.16	12	300	2000
56.	32/RTA/2016	AS-18C-7227	-Do-	28.06.16	29.06.16	16	300	2000
57.	33/RTA/2016	AS-18C-7385	-Do-	27.10.16	28.10.16	12	300	2000
58.	34/RTA/2016	AS-18C-7011	-Do-	03.07.16	04.07.16	16	300	2000
59.	35/RTA/2016	AS-18C-5111	-Do-	04.07.16	05.07.16	16	300	2000
60.	36/RTA/2016	AS-18C-7393	-Do-	06.07.16	07.07.16	16	300	2000
61.	38/RTA/2016	AS-18C-5865	-Do-	10.07.16	11.07.16	16	300	2000
62.	39/RTA/2016	AS-18C-0570	-Do-	07.11.16	08.11.16	12	300	2000
63.	43/RTA/2016	AS-18C-7434	-Do-	16.07.16	17.07.16	16	300	2000

Sl. No.	Permit No.	Vehicle No.	Type of vehicle	Permit valid up to	Period from which vehicle operated without permit	No. of month upto September 2017	Permit fee leviable (₹)	Fine (minimum) leviable (₹)
64.	44/RTA/2016	AS-18C-2620	-Do-	18.07.16	19.07.16	16	300	2000
65.	45/RTA/2016	AS-18C-4738	-Do-	20.07.16	21.07.16	16	300	2000
66.	46/RTA/2016	AS-18C-7476	-Do-	31.07.16	01.08.16	24	300	2000
67.	48/RTA/2016	AS-18C-2572	-Do-	01.08.16	02.08.16	16	300	2000
68.	49/RTA/2016	AS-18C-7479	-Do-	03.08.16	04.08.16	16	300	2000
69.	50/RTA/2016	AS-18C-6176	-Do-	04.08.16	05.08.16	16	300	2000
70.	53/RTA/2016	AS-18C-2677	-Do-	06.08.16	07.08.16	12	300	2000
71.	54/RTA/2016	AS-18C-7500	-Do-	11.08.16	12.08.16	16	300	2000
72.	55/RTA/2016	AS-18C-7309	-Do-	19.08.16	20.08.16	16	300	2000
73.	58/RTA/2016	AS-18C-7579	-Do-	16.12.16	17.12.16	12	300	2000
74.	59/RTA/2016	AS-18C-7482	-Do-	24.08.16	25.08.16	16	300	2000
75.	60/RTA/2016	AS-18C-7437	-Do-	17.12.16	18.12.16	12	300	2000
76.	61/RTA/2016	AS-18C-5326	-Do-	21.08.16	22.08.16	16	300	2000
77.	64/RTA/2016	AS-18C-6288	-Do-	28.08.16	29.08.16	16	300	2000
78.	65/RTA/2016	AS-18C-1553	-Do-	29.08.16	30.08.16	16	300	2000
79.	72/RTA/2016	AS-18C-5116	-Do-	04.09.16	05.09.16	16	300	2000
80.	73/RTA/2016	AS-18C-7452	-Do-	04.09.16	05.09.16	16	300	2000
81.	75/RTA/2016	AS-18C-5835	-Do-	04.09.16	05.09.16	16	300	2000
82.	77/RTA/2016	AS-18C-1799	-Do-	03.09.16	04.09.16	16	300	2000
83.	78/RTA/2016	AS-18C-5751	-Do-	11.09.16	12.09.16	16	300	2000
84.	82/RTA/2016	AS-18C-5728	-Do-	12.09.16	13.09.16	16	300	2000
85.	83/RTA/2016	AS-18C-5835	-Do-	10.09.16	11.09.16	16	300	2000
86.	85/RTA/2016	AS-18C-7578	-Do-	11.09.16	12.09.16	16	300	2000
87.	87/RTA/2016	AS-18C-7565	-Do-	05.09.16	06.09.16	16	300	2000
88.	88/RTA/2016	AS-18C-7527	-Do-	05.09.16	06.09.16	16	300	2000
89.	89/RTA/2016	AS-18C-5076	-Do-	15.09.16	16.09.16	16	300	2000
90.	94/RTA/2016	AS-18C-7526	-Do-	19.09.16	20.09.16	16	300	2000
91.	96/RTA/2016	AS-18C-7449	-Do-	23.09.16	24.09.16	16	300	2000
92.	97/RTA/2016	AS-18C-7590	-Do-	23.09.16	24.09.16	16	300	2000
93.	98/RTA/2016	AS-18C-7589	-Do-	23.09.16	24.09.16	16	300	2000
94.	99/RTA/2016	AS-18C-7604	-Do-	23.09.16	24.09.16	16	300	2000
95.	100/RTA/2016	AS-18C-2632	-Do-	22.09.16	23.09.16	16	300	2000
96.	101/RTA/2016	AS-18C-7614	-Do-	24.09.16	25.09.16	16	300	2000
97.	103/RTA/2016	AS-18C-1460	-Do-	25.09.16	26.09.16	12	300	2000

Sl. No.	Permit No.	Vehicle No.	Type of vehicle	Permit valid up to	Period from which vehicle operated without permit	No. of month upto September 2017	Permit fee leviable (₹)	Fine (minimum) leviable (₹)
98.	105/RTA/2016	AS-18C-7515	-Do-	25.09.16	26.09.16	12	300	2000
99.	107/RTA/2016	AS-18C-2374	-Do-	01.10.16	02.10.16	12	300	2000
100.	108/RTA/2016	AS-18C-7637	-Do-	30.09.16	01.10.16	12	300	2000
101.	110/RTA/2016	AS-18C-7616	-Do-	02.10.16	03.10.16	12	300	2000
102.	111/RTA/2016	AS-18C-2545	-Do-	02.10.16	03.10.16	12	300	2000
103.	113/RTA/2016	AS-18C-7592	-Do-	05.10.16	06.10.16	12	300	2000
104.	115/RTA/2016	AS-18C-0838	-Do-	05.10.16	06.10.16	12	300	2000
105.	116/RTA/2016	AS-18C-7639	-Do-	29.09.16	30.09.16	12	300	2000
106.	117/RTA/2016	AS-18C-7645	-Do-	29.09.16	30.09.16	12	300	2000
107.	118/RTA/2016	AS-18C-7613	-Do-	07.10.16	08.10.16	12	300	2000
108.	120/RTA/2016	AS-18C-7642	-Do-	08.10.16	09.10.16	12	300	2000
109.	121/RTA/2016	AS-18C-2419	-Do-	08.10.16	09.10.16	12	300	2000
110.	122/RTA/2016	AS-18C-1809	-Do-	12.10.16	13.10.16	12	300	2000
111.	123/RTA/2016	AS-18C-7681	-Do-	12.10.16	13.10.16	12	300	2000
112.	126/RTA/2016	AS-18C-4190	-Do-	13.10.16	14.10.16	12	300	2000
113.	127/RTA/2016	AS-18C-1404	-Do-	17.10.16	18.10.16	12	300	2000
114.	130/RTA/2016	AS-18C-7706	-Do-	22.10.16	23.10.16	12	300	2000
115.	131/RTA/2016	AS-18C-4787	-Do-	27.10.16	28.10.16	12	300	2000
116.	132/RTA/2016	AS-18C-7721	-Do-	27.10.16	28.10.16	12	300	2000
117.	134/RTA/2016	AS-18C-7721	-Do-	27.10.16	28.10.16	12	300	2000
118.	135/RTA/2016	AS-18C-7720	-Do-	27.10.16	28.10.16	12	300	2000
119.	136/RTA/2016	AS-18C-7686	-Do-	31.10.16	01.11.16	12	300	2000
120.	137/RTA/2016	AS-18C-7684	-Do-	31.10.16	01.11.16	12	300	2000
121.	143/RTA/2016	AS-18C-7748	-Do-	11.11.16	12.11.16	12	300	2000
122.	145/RTA/2016	AS-18C-7737	-Do-	11.11.16	12.11.16	12	300	2000
123.	146/RTA/2016	AS-18C-7743	-Do-	11.11.16	12.11.16	12	300	2000
124.	148/RTA/2016	AS-18C-0716	-Do-	13.11.16	14.11.16	12	300	2000
125.	149/RTA/2016	AS-18C-2154	-Do-	27.10.16	28.10.16	12	300	2000
126.	151/RTA/2016	AS-18C-1778	-Do-	14.11.16	15.11.16	12	300	2000
127.	158/RTA/2016	AS-18C-0125	-Do-	27.01.16	28.01.16	24	300	2000
128.	159/RTA/2016	AS-18C-1713	-Do-	02.12.16	03.12.16	12	300	2000
129.	161/RTA/2016	AS-18C-0838	-Do-	08.12.16	09.12.16	12	300	2000
130.	162/RTA/2016	AS-18C-2595	-Do-	10.12.16	11.12.16	12	300	2000
131.	163/RTA/2016	AS-18C-0368	-Do-	15.12.16	16.12.16	12	300	2000

Sl. No.	Permit No.	Vehicle No.	Type of vehicle	Permit valid up to	Period from which vehicle operated without permit	No. of month upto September 2017	Permit fee leviable (₹)	Fine (minimum) leviable (₹)
132.	164/RTA/2016	AS-18C-6939	-Do-	16.12.16	17.12.16	12	300	2000
133.	167/RTA/2016	AS-18C-7684	-Do-	16.12.16	17.12.16	12	300	2000
134.	168/RTA/2016	AS-18C-7851	-Do-	18.12.16	19.12.16	12	300	2000
135.	169/RTA/2016	AS-18C-6553	-Do-	19.04.17	20.04.17	08	200	2000
136.	170/RTA/2016	AS-18C-7590	-Do-	03.07.17	04.07.17	04	100	2000
137.	172/RTA/2016	AS-18C-2190	-Do-	23.12.16	24.12.16	12	300	2000
138.	175/RTA/2016	AS-18C-7835	-Do-	25.12.16	26.12.16	12	300	2000
139.	178/RTA/2016	AS-18C-5052	-Do-	30.12.16	31.12.16	12	300	2000
140.	179/RTA/2016	AS-18C-6682	-Do-	31.12.16	01.01.17	12	300	2000
141.	215/RTA/2016	AS-18C-8095	-Do-	09.03.16	10.03.16	20	300	2000
Total							41,700	2,82,000
Grand Total {Annexure – III (A) + III (B)}							1,92,500	6,08,000

Appendix – XXI
(Reference: Paragraph 5.4)

**Statement showing loss/short-realisation towards Mines and Minerals Development,
Restoration and Rehabilitation Fund (MMDRF) under DFO, Lakhimpur Division**

(Amount in ₹)

Sl. No.	Name of Mahal	Contract/lease value	No. of Kist/ Instalment (quarterly)	Forest royalty realised	Forest royalty payment date	MMDRRF realisable @ 10% of forest royalty
1.	Dikrang Sand & Gravel Mining (S/G)	Total- 7,00,01,000 Yearly-1,00,00,143 Quarterly – 25,00,036	5th	2,500,036	26.05.15	250,004
			6th	2,500,036	26.08.15	250,004
			7th	2,500,036	26.11.15	250,004
			8th	2,500,036	26.02.16	250,004
			9th	1,000,044	Between 26.05.16 and 30-06-16	100,004
			10th	2,500,036	01.07.16	250,004
			11th	2,500,036	01.10.16	250,004
2.	Joyhing S/G-7	Total- 2,15,15,551 Yearly-30,73,651 Quarterly - 768,413	5th	768,413	17.05.15	76,841
			6th	768,413	17.08.15	76,841
			7th	768,413	17.11.15	76,841
			8th	768,413	17.02.16	76,841
			9th	298,830	Between 17.05.16 and 30-06-16	29,883
			10th	768,413	01.07.16	76,841
			11th	768,413	01.10.16	76,841
3.	Boginadi S/G	Total- 60,05,251 Yearly-8,57,893 Quarterly - 214,473	5th	214,473	17.05.15	21,447
			6th	214,473	17.08.15	21,447
			7th	214,473	17.11.15	21,447
			8th	214,473	17.02.16	21,447
			9th	107,237	Between 17.05.16 and 30-06-16	10,724
			10th	214,473	01.07.16	21,447
			11th	214,473	01.10.16	21,447
4.	Bhimpara S/G	Total- 1,55,00,557 Yearly-22,14,366 Quarterly - 553,592	5th	553,592	07.07.15	55,359
			6th	553,592	07.10.15	55,359
			7th	553,592	07.01.16	55,359
			8th	436,792	Between 20.04.16 and 30.06.16	43,679
			9th	553,592	07.07.16	55,359
			10th	553,592	07.10.16	55,359
			11th	553,592	07.01.17	55,359
5.	Singra S/G	Total- 12,12,000 Yearly-1,73,143 Quarterly - 43,286	5th	43,286	17.09.15	4,329
			6th	43,286	17.12.15	4,329
			7th	43,286	17.03.16	4,329
			8th	6,734	Between 17.06.16 and 30-06-16	673
			9th	43,286	01.07.16	4,329
			10th	43,286	01.10.16	4,329
			11th	43,286	01.01.17	4,329
6.	Lower Subansiri S/G	Total- 10,57,00,000 Yearly-1,51,00,000 Quarterly - 3,775,000	5th	3,775,000	28.01.16	377,500
			6th	2,726,425	Between 28.04.16 to 30-06-16	272,643
			7th	3,775,000	01.07.16	377,500
			8th	3,775,000	01.10.16	377,500
			9th	3,775,000	01.01.17	377,500
Total				4,76,37,780		47,63,778

Appendix – XXII
(Reference: Paragraph 5.4)

**Statement showing loss/short-realisation towards Mines and Minerals Development,
Restoration and Rehabilitation Fund (MMDRRF) under DFO, Nagaon Division**

(Amount in ₹)

Sl. No.	Name of contractor	Extractable quantity (in cu.m.)	Date of payment of instalment	Items	Forest royalty realised	MMDRRF realisable @ 10% of forest royalty
1.	M/s IL&FSEEC Ltd., Jagiroad, Morigaon	1,00,000	31.03.2017	Stone and sand	2,00,00,000	20,00,000

Appendix – XXIII
(Reference: Paragraph 5.4)

**Statement showing loss/non-realisation towards Mines and Minerals Development,
Restoration and Rehabilitation Fund (MMDRRF) under DFO, Dhemaji Divison**

(Amount in ₹)

Sl. No.	DFO order No. / Permit No.	Name of Contractor/Agency	Forest royalty realised	MMDRRF realisable @ 10% of forest royalty
1.	No. B/DH/NHPC/2014/1300-04 dt. 26.08.14	Sri Sugriv Bharti	14350	1435
2.	No. B/DH/NHPC/2014/1305-09 dt. 26.08.14	Sri Chandramoni Hazarika	15200	1520
3.	No. B/DH/NHPC/2014/1310-13 dt. 26.08.14	Sri Arun Sing	20600	2060
4.	No. B/DH/NHPC/2014/1314-18 dt. 26.08.14	Sri Hazarika Enterprise	15700	1570
5.	No. B/DH/NHPC/2014/2206-09 dt. 27.11.15	Sri Sanjib Chetry	12550	1255
6.	No. B/DH/NHPC/2014/542-45 dt. 31.03.15	M/s Nayak Enterprise	136000	13600
7.	No. B/DH/NHPC/2014/527-29 dt. 30.03.15	M/s Arun Sing	35250	3525
8.	NA	M/s Bhartia Infra Project Ltd.	4200647	420065
9.	No. B/DH/65/2015/ dt. 7.03.15	M/s Bhartia Infra Project Ltd.	200000	20000
10.	No. B/DH/65/2014/1787-90 dt. 5.11.14	Sri Ashok Kr. Agrawala	226000	22600
11.	No. B/DH/65/2014/2031-34 dt. 26.11.14	M/s Bhartia Infra Project Ltd.	100000	10000
12.	No. B/DH/65/2014/2052-55 dt. 21.11.14	M/s Simplex Infrastructure	35000	3500
13.	No. B/DH/65/2014/2235-38 dt. 05.12.14	M/s Bimal Jyoti Mahanta	280139	28014
14.	No. B/DH/65/2014/2060-62 dt. 26.11.14	AE (civ) Second in CO (GREF) C/O 99	80750	8075
15.	No. B/DH/65/2014/2276-79 dt. 16.12.14	Sri Tikendrajit Morang	113829	11383
16.	No. B/DH/65/2014/2276-79 dt. 16.12.14	Sri Anil Borgohain	213000	21300
17.	No. B/DH/65/2014/2392-96 dt. 29.12.14	M/s Dooars Construction Company	50000	5000
18.	No. B/DH/65/2014/ dt. 31.10.14	EE (civ) Commanding officer, 1443 Bridge Construction	665000	66500
19.	No. B/DH/65/2015/165-68 dt. 28.1.15	M/s D2S Infrastructure	67500	6750
20.	No. B/DH/65/2015/215-18 dt. 16.2.15	M/s Bhartia Infra Project Ltd.	270000	27000
21.	No. B/DH/65/2015/220-23 dt. 17.2.15	M/s Bhartia Infra Project Ltd.	445000	44500
22.	No. B/DH/65/2015/2031-34 dt. 20.11.14	M/s Bhartia Infra Project Ltd.	100000	10000
23.	No. B/DH/65/2015/2031-34 dt. 20.11.14	AE incharge 1448 BCC9GREF) C/O 99 APO	50000	5000
24.	No. B/DH/65/2015/298-30 dt. 27.02.15	M/s Simplex Infrastructure	100000	10000
25.	No. B/DH/65/2015/302-05 dt. 27.02.15	M/s D2S Infrastructure	81000	8100

Sl. No.	DFO order No. / Permit No.	Name of Contractor/Agency	Forest royalty realised	MMDRRF realisable @ 10% of forest royalty
26.	No. B/DH/65/2015/291-94 dt. 27.02.15	Sri Bimal Dutta	98694	9869
27.	No. B/NHPC/Permit/2016/166-69 dt. 06.2.16	M/s Ayush Kr. Sahu	2800	280
28.	No. B/DH/65/2015/2367-70 dt. 16.12.15	M/s Devajit Borah	40000	4000
29.	No. B/NHPC/Permit/2016/202-6 dt. 06.2.16	M/s Amiya Pegu	284000	28400
30.	No. B/NHPC/Permit/2016/2668-70 dt. 26.9.16	M/s Kulen Hazarika	2319000	231900
31.	No. FDMT.B/NHPC/Permit/2016/2665-67 dt. 26.9.16	M/s Kulen Hazarika	172000	17200
32.	No. FDMT.B/NHPC/Permit/2016/2952-54 dt. 18.10.16	M/s Shivam Transon Pvt Ltd	100000	10000
33.	No. FDMT.B/NHPC/Permit/2016/3179-80 dt. 3.11.16	Sr. Manager , NHPC	134000	13400
34.	No. B/DH/65/2016/3691-93 dt. 21.12.16	Jc Construction	900000	90000
35.	No. FDMT.B/NHPC/Permit/2016/2083-85 dt. 22.05.17	M/s P.N Enterprise	33160	3316
36.	No. FDMT.B/NHPC/Permit/2016/3562-64 dt. 8.12.16	M/s Amiya Pegu	661300	66130
37.	No. FDMT.B/NHPC/Permit/2017/476-78 dt. 2.02.17	M/s Kulen Hazarika	1000000	100000
38.	No. FDMT.B/NHPC/Permit/2017/1171-73 dt. 23.03.17	M/s Kulen Hazarika	783000	78300
39.	No. FDMT.B/NHPC/Permit/2016/3323-25 dt. 18.11.16	M/s Shivam Transon Pvt Ltd	100000	10000
40.	No. FDMT.B/NHPC/Permit/2016/3473-75 dt. 5.12.16	M/s Bikash Enterprise	1705940	170594
41.	Likabali Sand & Gravel Mahal, Mrs Anjala Basumatary	2 nd instalment	517875	51788
42.		3 rd instalment	517875	51787
43.		4 th instalment	517875	51787
Total			1,74,15,034	17,41,503

Appendix – XXIV
(Reference: Paragraph 5.4)

**Statement showing loss/non-realisation towards Mines and Minerals Development,
Restoration and Rehabilitation Fund (MMDRRF) under DFO, Dhubri Division**

(Amount in ₹)

Sl. No.	Name of Mahals/Quarry	Name of the Contractor/ Permit holder	Particulars	Forest royalty realised	Forest royalty payment date	MMDRRF realisable @ 10% of forest royalty
1.	Tokrabanda Hill Stone Quarry	Tapan Dutta	1 st qtr of 9 th year	843000	03 May 2013	84300
2.			2 nd qtr of 9 th year	843000	03 August 2013	84300
3.			3 rd qtr of 9 th year	843000	04 August 2013	84300
4.			4 th qtr of 9 th year	843000	05 August 2013	84300
5.			1 st qtr. of 10 th year	562000	03 May 2014	56200
6.			2 nd qtr. of 10 th year	562000	03 August 2014	56200
7.			3 rd qtr. of 10 th year	562000	03 November 2014	56200
8.			4 th qtr. of 10 th year	562000	03 February 2015	56200
9.	Tokrabanda Hill Stone Quarry NO-5	M/S Trisul Traders	1 st qtr for the yr.2013	244000	30 April 2013	24400
10.			Part payment for 2013	244000	30 September 2013	24400
11.			Part payment for 2013	244000	30 September 2013	24400
12.			Part payment for 2013	244000	10 December 2013	24400
13.			Part payment for 2014	281000	31 December 2013	28100
14.			2 nd qtr. for yr. 2014	281000	31 March 2014	28100
15.			3 rd qtr. for yr. 2014	281000	30 June 2014	28100
16.			4 th qtr. for yr. 2014	281000	31 August 2014	28100
17.			1 st qtr. for yr.2015	281000	01 September 2014	28100
18.			2 nd qtr. for yr.2015	281000	30 April 2015	28100
19.			3 rd qtr. for yr. 2015	323000	30 June 2015	32300
20.			4 th qtr. for yr.2015	323000	30 September 2015	32300
21.			1 st qtr. for yr. 2016	323000	31 December 2014	32300
22.			2 nd qtr. for yr. 2016	323000	31 March 2015	32300
23.	Tokrabanda Hill Stone Quarry NO-2	M/S Luit Enterprise	1 st qtr. For the yr.2013	183000	30 April 2013	18300
24.			2 nd qtr. For the yr.2013	183000	30 June 2013	18300
25.			2 nd qtr. For the yr.2013	183000	1 July 2013	18300
26.			3 rd qtr. for the yr.2013	183000	2 July 2013	18300
27.			O/S quantity for 2013	183000	3 July 2013	18300
28.			1 st qtr. for the yr.2014	210750	31 March 2014	21075
29.			2 nd qtr. for the yr.2014	210750	30 June 2014	21075
30.			3 rd qtr. for the yr.2014	210750	1 July 2014	21075
31.			1 st qtr. for the yr.2015	210750	2 July 2014	21075
32.			2 nd qtr. for the yr.2015	210750	31 March 2015	21075
33.			3 rd qtr. for the yr.2015	210750	30 June 2015	21075
34.			4 th qtr. for the yr.2015	210750	1 July 2015	21075
35.			1 st qtr. for the yr.2016	242250	2 July 2015	24225
36.			2 nd qtr. fo the yr.r 2016	242250	31 March 2016	24225
37.	Tokrabanda Hill Stone Quarry NO-6	Samir Agrawalla	Part payment for 2013	488000	31 August 2013	48800
38.			Part payment for 2013	488000	1 September 2013	48800
39.			O/S for the year 2013	488000	2 September 2013	48800
40.			1 st qtr. for the yr.2014	421500	31 March 2014	42150
41.			2 nd qtr. for the yr.2014	421500	31 May 2014	42150
42.			3 rd qtr. for the yr.2014	421500	1 June 2014	42150
43.			4 th qtr. for the yr.2014	421500	2 June 2014	42150
44.			1 st qtr. for the yr.2015	421500	3 June 2014	42150
45.			2 nd qtr. for the yr.2015	421500	25 May 2015	42150

Sl. No.	Name of Mahals/Quarry	Name of the Contractor/ Permit holder	Particulars	Forest royalty realised	Forest royalty payment date	MMDRRF realisable @ 10% of forest royalty
46.			3 rd qtr. for the yr.2015	421500	26 May 2015	42150
47.			4 th qtr. for the yr.2015	484500	27 May 2015	48450
48.			1st qtr. For the yr.2016	484500	28 May 2015	48450
49.			2 nd qtr. for the yr.2016	484500	31 March 2016	48450
50.			3 rd qtr. for the yr.2016	484500	10 August 2016	48450
51.			4 th qtr. for the yr.2016	484500	11 August 2016	48450
Total				1,92,85,750		19,28,575

Appendix – XXV
(Reference: Paragraph 5.4)

**Statement showing loss/non-realisation towards Mines and Minerals Development,
Restoration and Rehabilitation (MMDRRF) under DFO, Goalpara Division**

(Amount in ₹)

Sl. No.	Name of Mahal	Transit Challan Book No & Pages	Forest royalty realised	Forest royalty payment date	MMDRRF realisable @ 10% of forest royalty
1.	Chitalmari Stone Quarry	1&2, 50 Pages	100000	6.4.16	10000
2.	Chitalmari Stone Quarry	3&4, 50 Pages	100000	4.5.16	10000
3.	Borvita stone Quarry	5, 40 Pages	40000	10.5.16	4000
4.	Borvita stone Quarry	6&7, 50 Pages	100000	18.6.16	10000
5.	Borvita stone Quarry	8, 20 Pages	20000	18.6.16	2000
6.	Borvita stone Quarry	9,10&11, 50 Pages and Book No-12, 42 Pages	192652	23.6.16	19265
7.	Borvita stone Quarry	13 to 26, each 50 Pages, Book no-26 contains 56 pages	705948	23.6.16	70595
8.	Borvita stone Quarry	27,28&29, 50 Pages and Book No-30 Contain	160000	26.6.16	16000
9.	Borvita stone Quarry	31&32, Pages 50&30 respectively	80000	23.6.16	8000
10.	Borvita stone Quarry	33 to 38, each 50 Pages, Book no-39 contains 36 pages	336284	28.6.16	33628
11.	Borvita stone Quarry	4 to 53, each 50 Pages, Book no-54 contains 49 pages	749000	12.7.16	74900
12.	Borvita stone Quarry	55, 40 Pages	40000	12.7.16	4000
13.	Borvita stone Quarry	56, 40 Pages	40000	12.7.16	4000
14.	Borvita stone Quarry	57, Each 50 Pages & 58 Contains 40 pages	90000	12.7.16	9000
15.	Borvita stone Quarry	59, 15 Pages	15000	12.7.16	1500
16.	Borvita stone Quarry	60, 20 Pages	20000	12.7.16	2000
17.	Borvita stone Quarry	61, 50 Pages	50200	16.7.16	5020
18.	Borvita stone Quarry	62, 16 Pages	16064	27.7.16	1606
19.	Borvita stone Quarry	63, 58 pages	58000	27.7.16	5800
20.	Borvita stone Quarry	64 to 71, Pages 50	400000	16.8.16	40000
21.	Borvita stone Quarry	72, 60 Pages	60000	23.8.16	6000
22.	Borvita stone Quarry	73,74,75 &76, 200 Pages	200000	29.8.16	20000
23.	Borvita stone Quarry	77, 50 pages & Book No-78 contains 30 pages	80000	8.9.16	8000
24.	Borvita stone Quarry	79, 14 Pages	14000	8.9.16	1400
25.	Krishnai River Sand Mahal No-1	80,81&82, 100 pages	210000	16.9.16	21000
26.	Krishnai River Sand Mahal No-1	83-85, 100 pages	245000	21.9.16	24500
27.	Borvita stone Quarry	87,88 & 89 50 pages	138000	22.9.16	13800
28.	Borvita stone Quarry	90, 63 pages	63168	5.11.16	6317
29.	Borvita stone Quarry	91, 70 pages	10450	5.11.16	1045
30.	Borvita stone Quarry	92,93,94 & 95, 50 pages	225546	7.11.16	22555
31.	Borvita stone Quarry	97, 37 pages	37126	7.11.16	3712
32.	Borvita stone Quarry	98&99, 50 pages	100000	10.11.16	10000
33.	Borvita stone Quarry	100, 55 pages	55655	8.11.16	5566
34.	Borvita stone Quarry	101&102, 50 pages and 103 contains 20 pages	140000	23.11.16	14000

Sl. No.	Name of Mahal	Transit Challan Book No & Pages	Forest royalty realised	Forest royalty payment date	MMDRRF realisable @ 10% of forest royalty
35.	Krishnai river sand mahal No-1	104 & 105, 100 pages	140000	3.12.16	14000
36.	Borvita stone Quarry	6-13, each 50 pages	400000	9.12.16	40000
37.	Domoni River Sand Mahal	114 & 115, 50 pages each	70000	9.12.16	7000
38.	Borvita stone Quarry	116 & 117, 50 pages	100000	9.12.16	10000
39.	Borvita stone Quarry	118, not mention	44400	5.12.16	4440
40.	Borvita stone Quarry	119-124, 50 pages each & 125 contains 45 pages	345000	22.12.16	34500
41.	Borvita stone Quarry	126, 57 pages	57336	22.12.16	5734
42.	Borvita stone Quarry	127, 40 pages	40000	3.1.17	4000
43.	Borvita stone Quarry	128, 18 pages	18000	5.1.17	1800
44.	Borvita stone Quarry	129, 40 pages	40000	2.1.17	4000
45.	Borvita stone Quarry	130, 40 pages	40000	25.1.17	4000
46.	Borvita stone Quarry	131, 40 pages	40000	25.1.17	4000
47.	Borvita stone Quarry	132, 40 pages	40000	25.1.17	4000
48.	Borvita stone Quarry	133-136, 50 pages each	200000	27.1.17	20000
49.	Borvita stone Quarry	137, 50 pages	50000	1.2.17	5000
50.	Borvita stone Quarry	138-141, 50 pages each	200000	3.2.17	20000
51.	Borvita stone Quarry	142 & 143, 50 pages	100000	2.2.17	10000
52.	Borvita stone Quarry	144, 40 pages	40000	4.2.17	4000
53.	Borvita stone Quarry	145, pages 120	120000	3.2.17	12000
54.	Borvita stone Quarry	146-153, pages 50 each	400000	6.2.17	40000
55.	Borvita stone Quarry	154, pages 30	30000	3.2.17	3000
56.	Borvita stone Quarry	155, pages 60	60000	18.2.17	6000
57.	Borvita stone Quarry	156, 70 pages	70000	18.2.17	7000
58.	Borvita stone Quarry	157, 40 pages	40000	17.2.17	4000
59.	Borvita stone Quarry	158, 40 pages	40000	18.2.17	4000
60.	Krishnai River Sand Mahal No-2	159, 11 pages	8232	22.2.17	823
61.	Borvita stone Quarry	160, 9 pages	9606	22.2.17	960
62.	Borvita stone Quarry	161, 20 pages	20000	20.2.17	2000
63.	Borvita stone Quarry	162, 22 pages	22028	20.2.17	2203
64.	Borvita stone Quarry	163, 40 pages	40000	2.3.17	4000
65.	Borvita stone Quarry	164, 40 pages	40000	2.3.17	4000
66.	Borvita stone Quarry	165, 50 pages & Book no-166 contains 27 pages	77000	14.3.17	7700
67.	Borvita stone Quarry	167, 53 Pages	53000	14.3.17	5300
68.	Borvita stone Quarry	168, 50 Pages and 169 contains 15 pages	66000	15.3.17	6600
69.	Borvita stone Quarry	170, 18 pages	37000	16.3.17	3700
70.	Borvita stone Quarry	171, 40 pages and 172 contains 18 pages	58000	16.3.17	5800
71.	Borvita stone Quarry	173, 18 pages	18022	1.3.17	1802
72.	Borvita stone Quarry	174, 27 pages	27410	1.3.17	2741
73.	Borvita stone Quarry	175, 55 pages	55655	1.3.17	5565
74.	Borvita stone Quarry	176-179, 30 pages and 180 contains 27 pages	147000	15.3.17	14700
75.	Borvita stone Quarry	181-188, 50 pages and 189 contains 6 pages	460000	16.3.17	46000
76.	Borvita stone Quarry	190-193, 50 pages each	200000	22.3.17	20000
77.	Borvita stone Quarry	194, 47 pages	47000	22.3.17	4700

Sl. No.	Name of Mahal	Transit Challan Book No & Pages	Forest royalty realised	Forest royalty payment date	MMDRRF realisable @ 10% of forest royalty
78.	Borvita stone Quarry	195, 50 pages and 196 contains 27 pages	77800	22.3.17	7780
79.	Borvita stone Quarry	197 & 198 pages not mention	92600	22.3.17	9260
80.	Borvita stone Quarry	199 & 200, pages not mention	92600	22.3.17	9260
81.	Borvita stone Quarry	201-202, pages not mention	92600	22.3.17	9260
82.	Borvita stone Quarry	203-204, pages not mention	92600	22.3.17	9260
83.	Borvita stone Quarry	205, 47 pages	46800	23.3.17	4680
84.	Borvita stone Quarry	206, 50 pages and 207 contains 28 pages	77800	23.3.17	7780
85.	Borvita stone Quarry	208, 33 pages	33000	24.3.17	3300
86.	Borvita stone Quarry	209-210, 40 pages	80000	27.3.17	8000
87.	Borvita stone Quarry	211, 50 pages	50000	6.3.17	5000
88.	Borvita stone Quarry	212, 50 pages and 213 contains 42 pages	92600	29.3.17	9260
89.	Borvita stone Quarry	214, 50 pages and Book No-215, 42 pages	92600	29.3.17	9260
90.	Borvita stone Quarry	216-217, 40 pages each	80000	30.3.17	8000
Total			1,00,03,782		10,00,378

Appendix – XXVI
(Reference: Paragraph 5.6)

Statement showing non-realisation of stamp duty and registration fee

(Amount in ₹)

Sl. No.	Name of DFO	Name of Contract	Name of the lease holder	Period	Value of Contract/ lease	Stamp Duty realisable	Registration fee realisable
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (6) x 3%	(8) = (6) x 2%
1.	Goalpara Division, Goalpara	Krishnai River Sand Mahal No. 1	Dhiraj Thakuria	7 years w.e.f. 9 September 2015	47,46,996	1,42,410	94,940
2.		Domoni River Sand Mahal	Tapan Ch. Daimary	7 years w.e.f. 9 September 2015	16,01,111	48,033	32,022
3.		Balbala River sand Mahal	Biren Ch. Rabha	7 years w.e.f. 11 May 2016	23,10,000	69,300	46,200
4.		Dudhnoi River Sand Mahal No. 2	Tapan Ch. Daimary	7 years w.e.f. 22 February 2017	10,50,999	31,530	21,020
5.		Krishnai River Sand Mahal No. 2	Sahabul Islam	7 years w.e.f. 18 February 2017	36,01,101	1,08,033	72,022
6.	Dhubri Division, Dhubri	Gaurang River Minor Mineral Unit No. 5	Uttam Chowdhury	7 years w.e.f. 25 March 2014	6,06,666	18,200	12,133
7.		Brahmaputra River Minor Mineral, Unit No.4	Uttam Chowdhury	7 years w.e.f. 25 March 2014	6,06,666	18,200	12,133
8.		Brahmaputra River Minor Mineral, Unit No.3	Dipak Ali Choudhury	7 years w.e.f. 29 September 2015	9,00,000	27,000	18,000
9.		Gangadhar River Minor Mineral Unit (Sand & Gravel)	Dhrubajit Das	7 years w.e.f. 17 August 2015	86,75,200	2,60,256	1,73,504
Total						7,22,962	4,81,974

Appendix – XXVII
(Reference: Paragraph 5.7)

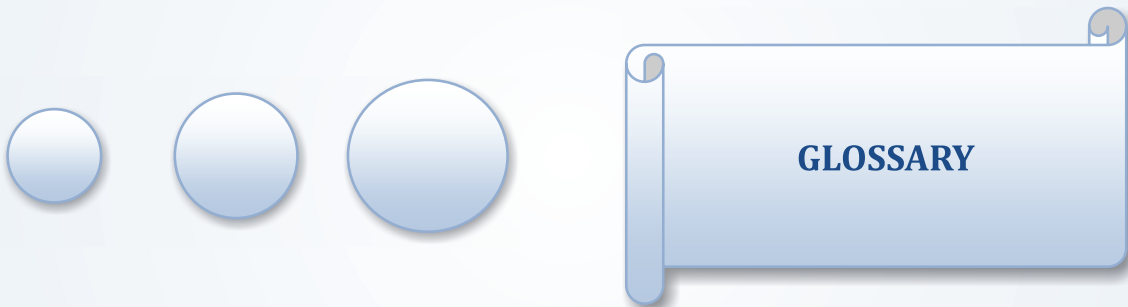
Statement showing non realisation of licence renewal fee of forest produce trading depots under DFO, Nagaon Division

(Amount in ₹)

Sl. No.	Name of forest produce trading depot	License No.	Non-renewal of licence w.e.f	No. of year for which renewal of licence pending	Renewal fee payable per year	Total amount of renewal fee realisable
(1)	(2)	(3)	(4)	(5)	(7)	(9) = (5) x (7)
1.	M/s Deka Timber Shop	NGN/TS/024 dtd 21.06.14	01.04.2016	2	5000	10000
2.	M/s Padmeshree Timber Shop	B/88(a)/TS/2836 dtd 04.04.11	01.01.2017	1	5000	5000
3.	M/s Maa Baba Timber shop	NGN/TS/07 dtd. 29.06.16	01.01.2017	1	5000	5000
4.	M/s Jitu Tmber Shop	NGN/TS/85 dtd 03.03.16	01.01.2017	1	5000	5000
5.	M/s Jyoti Timber Shop	NGN/TS/09 dtd. 13.08.13	01.01.2017	1	5000	5000
6.	M/s New Bharat Timber Shop	B/88(a)/TS/9071dtd. 17.02.02	01.01.2017	1	5000	5000
7.	M/s New Assam Timber Depot	B/88(a)/TS/10388 dtd. 17.11.98	01.01.2017	1	5000	5000
8.	M/s Maa Durga Timber Shop	NGN/TS/17 dtd. 28.02.14	01.01.2017	1	5000	5000
9.	M/s Mallika Timber Shop	NGN/TS/356 dtd. 19.09.14	01.01.2017	1	5000	5000
10.	M/s Karunamayee Timber Shop	B/88(a)/TS/3994 dtd. 08.07.07	01.01.2017	1	5000	5000
11.	M/s Nabaneet Timber Shop	NGN/TS/101 dtd. 26.07.16	01.01.2017	1	5000	5000
12.	M/s Lutfur Timber Shop	NGN/TS/51 dtd. 24.04.15	01.01.2017	1	5000	5000
13.	M/s Bhai Bhai Timber Shop	NGN/TS/034 dtd 19.09.14	01.01.2017	1	5000	5000
14.	M/s Nirapad Timber Shop	NGN/TS/046 dtd. 24.02.15	01.01.2016	2	5000	10000
15.	M/s Shiv Baba Timber Shop	B/88(a)/TS/3189 dtd.25.04.11	01.01.2016	2	5000	10000
16.	M/s Bhagya Shree Timber Shop	NGN/TS/099 dtd. 25.07.16	01.01.2016	2	5000	10000
17.	M/s Can Craft Timber Shop	NGN/TS/099 dtd 10.09/05	01.01.2017	1	5000	5000
18.	M/s Rani Timber Shop	NGN/TS/44 dtd 06.02.15	01.01.2016	2	5000	10000
19.	M/s Niranjan Timber Shop	NGN/TS/59 dtd. 09.06.15	01.04.2016	2	5000	10000
20.	M/s Rimjhim Timber Shop	NGN/TS/03 dtd 02.03.13	01.04.2015	3	5000	15000
21.	M/s R. S. Timber Shop	NGN/TS/50 dtd. 20.04.15	01.04.2016	2	5000	10000
22.	M/s Kumar Timber Depot	B/88(a)/TS/13482 dtd. 14.02.14	01.04.2014	4	5000	20000
23.	M/s Mehbub Alam Timber Shop	NGN/TS/020 dtd. 08.05.14	01.04.2015	3	5000	15000
24.	M/s Tufan Timber Shop	NGN/TS/87 dtd. 21.04.16	01.04.2015	3	5000	15000
25.	M/s Maa Timber Shop	NGN/TS/72 dtd 14.09.15	01.01.2017	1	5000	5000
26.	M/s Mebub Muktar Timber Shop	NGN/TS/032 dtd. 06.09.14	01.04.2015	3	5000	15000
27.	M/s Fine Timber Shop	NGN/TS/038 dtd 15.11.14	01.04.2015	3	5000	15000
28.	M/s Salim Uddin Timber Shop	NGN/TS/068 dtd. 28.07.15	01.04.2015	3	5000	15000
29.	M/s Lakhnan Timber Shop	NGN/TS/001 dtd. 27.12.15	01.04.2016	2	5000	10000
30.	M/s L.J.Timber Shop	NGN/TS/016 dtd 21.02.14	01.04.2014	4	5000	20000

Sl. No.	Name of forest produce trading depot	License No.	Non-renewal of licence <i>w.e.f</i>	No. of year for which renewal of licence pending	Renewal fee payable per year	Total amount of renewal fee realisable
(1)	(2)	(3)	(4)	(5)	(7)	(9) = (5) x (7)
31.	M/s Deka Timber Shop	NGN/TS/039 dtd. 26.11.14	01.04.2014	4	5000	20000
32.	M/s Abdul Timber Shop	NGN/TS/004 dtd 02.04.13	01.04.2016	2	5000	10000
33.	M/s Sadia Timber Shop	B/88(a)/TS/10434 dtd 27.07.12	01.04.2013	5	5000	25000
34.	M/s Anukul Timber Shop	B/88(a0)/TS/12487 dtd.16.12.10	01.04.2011	7	5000	35000
35.	M/s Rekib Timber Shop	NGN/TS/42 dtd 16.12.14	01.04.2015	3	5000	15000
36.	M/s Muhammadin Timber Shop	NGN/TS/10 dtd. 16.12.14	01.04.2015	3	5000	15000
37.	M/s Abdul rahman Timber Shop	NGN/TS/69 dtd. 28.07.15	01.04.2016	2	5000	10000
38.	M/s Bhai Bhai Timber Shop	NGN/TS/36 dtd. 05.11.14	01.04.2013	5	5000	25000
39.	M/s Siddique Timber Shop	NGN/TS/055 dtd. 21.05.15	01.04.2016	2	5000	10000
40.	M/s B.M Timber Shop	NGN/TS/028 dtd. 06.08.14	01.04.2014	4	5000	20000
41.	M/s Ganesh Timber Shop	NGN/TS/082 dtd. 29.01.16	01.04.2016	2	5000	10000
42.	M/s Arifa Timber Shop	B/88(a)/TS/11049 dtd 08.08.12	01.04.2014	4	5000	20000
43.	M/s Bhai Bhai Enterprise	NGN/TS/036 dtd. 05.11.15	01.04.2015	3	5000	15000
44.	M/s Puja Timber Shop	NGN/TS/23 dtd 11.06.14	01.04.2015	3	5000	15000
45.	M/s Diksha Timber Shop	NGN/TS/49 dtd. 10.04.15	01.04.2016	2	5000	10000
46.	M/s Badshwa Timber SHop	NGN/TS/056 dtd. 25.05.15	01.01.2017	1	5000	5000
47.	M/s New Assam Timber Shop	B/88(a)/TS/3077 dtd. 05.03.08	01.01.2017	1	5000	5000
48.	M/s Mofidul Timber Shop	NGN/TS/73 dtd. 14.09.15	01.01.2017	1	5000	5000
49.	M/s Gulsan Timber Shop	NGN/TS/47 dtd 07.04.15	01.04.2016	2	5000	1000
50.	M/s Ashish Timber Shop	B/88(a)/TS/5785 dtd. 25.07.05	01.04.2010	8	5000	40000
51.	M/s Aisha Timber Shop	NGN/TS/021 dtd. 15.05.14	01.04.2015	3	5000	15000
52.	M/s K.K Timber Shop	NGN/TS/67 dtd. 15.05.15	01.04.2016	2	5000	10000
53.	M/s Lucky Timber Shop	NGN/TS/62 dtd. 15.05.15	01.04.2016	2	5000	10000
54.	M/s Zahan Entrprise Timber Shop	NGN/TS/81 dtd 15.05.15	01.04.2016	2	5000	10000
55.	M/s N. G. Timber Shop	NGN/TS/84 dtd. 15.05.15	01.01.2017	1	5000	5000
56.	M/s Jay Hanuman Timber Shop	NGN/TS/48 dtd. 09.04.15	01.01.2017	1	5000	5000
57.	M/s Nabaneet Timber Shop	NGN/TS/102 dtd 26.07.16	01.01.2017	1	5000	5000
58.	M/s Maa Timber Shop	NGN/TS/11 dtd. 16.08.13	01.04.2014	4	5000	20000
59.	M/s Jai Prakash Timber Shop	B/88(a)/TS/12395 dtd. 26.09.07	01.01.2017	1	5000	5000
60.	M/s Kaziranga Timber Shop	NGN/TS/05 dtd 16.05.13	01.04.2014	4	5000	20000
61.	M/s Nabadurga Timber Shop	B/88(a)/TS/15798 dtd 25.07.06	01.04.2012	6	5000	30000
62.	M/s E. K. Timber Shop	B/88(a)/TS/9746 dtd 08.07.08	01.01.2014	4	5000	20000
63.	M/s Ishak Ali timber Shop	NGN/TS/83 dtd.29.02.16	01.01.2017	1	5000	5000
64.	M/s Riaz Timber Shop	NGN/TS/88 dtd. 22.04.16	01.01.2017	1	5000	5000
65.	M/s Suman Timbr Shop	NGN/TS/89 dtd. 29.04.16	01.01.2017	1	5000	5000
66.	M/s Narayan Timber Shop	NGN/TS/14 dtd. 04.11.13	01.01.2017	1	5000	5000
67.	M/s H.R Timber SHop	NGN/TS/22 dtd. 19.05.14	01.01.2017	1	5000	5000

Sl. No.	Name of forest produce trading depot	License No.	Non-renewal of licence <i>w.e.f</i>	No. of year for which renewal of licence pending	Renewal fee payable per year	Total amount of renewal fee realisable
(1)	(2)	(3)	(4)	(5)	(7)	(9) = (5) x (7)
68.	M/s Debnath Timber Shop	NGN/TS/058 dtd. 08.06.15	01.01.2016	2	5000	10000
69.	M/s Barmon Timber Shop	NGN/TS/61 dtd.22.06.15	01.04.2016	2	5000	10000
70.	M/s Dutta Timber Shop	NGN/TS/40 dtd. 03.12.14	01.04.2016	2	5000	10000
71.	M/s Maina Timber Shop	NGN/TS/19 dtd 23.04.14	01.04.2015	3	5000	15000
72.	M/s Hussain Timbar Shop	NGN/TS/66 dtd 22.02.16	01.04.2016	2	5000	10000
73.	M/s M. Nath Timber Shop	NGN/TS/45 dtd 18.02.15	01.04.2015	3	5000	15000
74.	M/s M.A.C Timber Shop	NGN/TS/71 dtd 12.08.15	01.01.2017	1	5000	5000
75.	M/s Khaituwal Timber Shop	B/88(a)/TS/3934 dtd 13.06.11	01.04.2014	4	5000	20000
76.	M/s Mahamaya Timber Shop	NGN/TS/31 dtd. 07.08.14	01.04.2015	3	5000	15000
77.	M/s Horiom Timber Shop	B/88(a)/TS/2740 dtd 03.05.12	01.04.2014	4	5000	20000
Total						9,01,000



GLOSSARY

Glossary

Chapter - I : General	
PAG	Principal Accountant General (Audit), Assam
AGST	Assam General Sales Tax
APTC & E	Assam Professions, Traders, Callings and Employments
AVAT	Assam Value Added Tax
BE	Budget Estimate
CST	Central Sales Tax
GoA	Government of Assam
GoI	Government of India
IR	Inspection Report
PA	Performance Audit
PAC	Public Accounts Committee
VAT	Value Added Tax
Chapter - II : Finance (Taxation) Department	
AA	Assessing Authority
ABR	Assam Board of Revenue
AC	Arrear Certificate
ACT	Assistant Commissioner of Taxes
AGST	Assam Goods and Services Tax
AIDC	Assam Industrial Development Corporation
AMC	Asset Management Cell
AO	Assessing Officer
AVAT	Assam Value Added Tax
BPDR	Bengal Public Demands Recovery
CD	Certificate Debtor
CST	Central Sales Tax
CT	Commissioner of Taxes
DC	District Collector
DCB	Demand Collection and Balance
DCT	Deputy Commissioner of Taxes
GST	Goods and Services Tax
IMFL	India Made Foreign Liquor
JCT	Joint Commissioner of Taxes
MD	Managing Director
OIL	Oil India Ltd.
ONGC	Oil and Natural Gas Corporation Ltd.
RO	Recovery Officer
ST	Superintendent of Taxes
TIMS	Tax Information Management System
TINXSYS	Tax Information Exchange System
VAT	Value Added Tax

Chapter - III : Excise Department	
ABW	Assam Bonded Warehouse
ACE	Additional Commissioner of Excise
AE	Assam Excise
BL	Bulk Litre
CE	Commissioner of Excise
GoA	Government of Assam
IMFL	India Made Foreign Liquor
MRP	Maximum Retail Price
SE	Superintendent of Excise
VAT	Value Added Tax
Chapter - IV : Transport Department	
AMV	Assam Motor Vehicle
AMVT	Assam Motor Vehicle Taxation
DTO	District Transport Officer
GoA	Government of Assam
MV	Motor Vehicle
Chapter - V : Environment and Forests Department	
AMMC	Assam Minor Mineral Concession
APCCF	Additional Principal Chief Conservator of Forests
CCF	Chief Conservator of Forests
CF	Conservator of Forests
DCF	Deputy Conservator of Forests
DFO	Divisional Forest Officer
MMDRR	Mines and Minerals Development, Restoration and Rehabilitation
PCCF & HoFF	Principal Chief Conservator of Forests and Head of Forests Force

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