

HARYANA VIDHAN SABHA

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

**86th (EIGHTY SIXTH) REPORT
ON
the Report of the
Comptroller and Auditor General of India**

ON

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



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

**HARYANA VIDHAN SABHA SECRETARIAT,
CHANDIGARH
2023**

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COMPOSITION OF THE COMMITTEE ON PUBLIC ACCOUNTS

CHAIRPERSON

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

MEMBERS

- | | |
|-----------------------------------|--------|
| 2. Dr. Abhe Singh Yadav, MLA | Member |
| *3. Shri Subhash Sudha, MLA | Member |
| 4. Shri Narender Gupta, MLA | Member |
| 5. Smt. Nirmal Rani, MLA | Member |
| 6. Shri Amit Sihag, MLA | Member |
| 7. Smt. Shailly, MLA | Member |
| 8. Shri Jogi Ram Sihag, MLA | Member |
| 9. Shri Randhir Singh Gollen, MLA | Member |
| **10. Shri Bhavya Bishnoi, MLA | Member |

SECRETARIAT

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

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

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

INTRODUCTION

1. I, Chairperson of the Committee on Public Accounts, having been authorized by the Committee in this behalf, present this 86th Report on Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31st March, 2019.
2. The Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31st March, 2019 was laid on the Table of the House on 16th March, 2021.
3. The Committee examined the Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31st March, 2019 and also conducted the oral examination of the representatives of the concerned departments.
4. The Committee considered and approved this Report in its sitting held on 14th February, 2023.
5. A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.
6. **Issuance of instructions/recommendations for action on various important issues;**

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

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

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

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

- (xi) During the course of meeting on 08.02.2023, the Committee has observed that in CAG Reports relating to Revenue Sector, the cost of collection of revenue and its comparison with other States have not been included. The Committee recommends that cost of collection of revenue and its comparative study is necessary to see the health of the Revenue receipts of the State and therefore desired that PAG (Audit) may comparatively study cost of collection of revenue in the State with other States & Union of India.
- (xii) The Urban Local Bodies Department was asked by the Committee to supply the district wise/ year wise revenue collected on advertisements made during the period from 2008-09 to 2021-22. On perusal of the information supplied by the Department, Committee on Public Accounts has observed that in some of the Districts, the Revenue collected during the period from 2014 to 2022 has been shown as NIL. The Additional Chief Secretary to Government Haryana, Urban Local Bodies Department has further been requested vide letter No. HVS/PAC/25/2022/2401, dated 06.02.2022 to clarify the reasons as to why the amount has been nil in some of the districts.
7. I, as Chairperson of the Committee, place on record the appreciation and express my gratitude to Hon'ble Speaker, Haryana Vidhan Sabha for extending valuable guidance and important suggestions to Committee for under taking its business during 2022-23.
8. I, as Chairperson of the Committee, and place on record appreciation for all the Members of the Committee for their whole hearted cooperation and valuable suggestions for consideration and examination of Action Taken Notes (ATNs) and Action Taken Reports (ATRs) on CAG's Audit Reports and recommendations of the Committee.
9. The Committee places on record its appreciation for the assistance rendered to it by the Principal Accountant General (Audit), Haryana and his officers. The Committee would like to express its thanks to the Additional Chief Secretary to Government Haryana, Finance Department and other officers of Finance Department and the representatives of the various departments who appeared for oral evidence before it.
10. The Committee is also thankful to the Secretary, Additional Secretary and officer/officials of the Haryana Vidhan Sabha Secretariat for the whole hearted co-operation and assistance extended by them to the Committee.

CHANDIGARH
THE 14th February, 2023

Sd/-
VARUN CHAUDHARY
CHAIRPERSON

SCOPE AND FUNCTIONS OF THE COMMITTEE ON PUBLIC ACCOUNTS

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

Committee on Public Accounts

'Rule 231.

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

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

Functions of Committee on Public Accounts

'Rule 232.

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

REPORT

GENERAL

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

2. The Committee held total **68** meetings during the year at Chandigarh and other places up to 14th February, 2023 till the finalization of the Report.

REVENUE SECTOR
for the year ended 31st March, 2019

EXCISE & TAXATION DEPARTMENT

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

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

Table 1.7.3: Details of non-production of records

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

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

The department in its written reply stated as under:

REPLY OF AUDIT PARA

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

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

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

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

[2] 1.8.2 Recovery in accepted cases:

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

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

The department in its written reply stated as under: -

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

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

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

[3] 2.2 Results of Audit:

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

Table-2.1 –Result of Audit

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

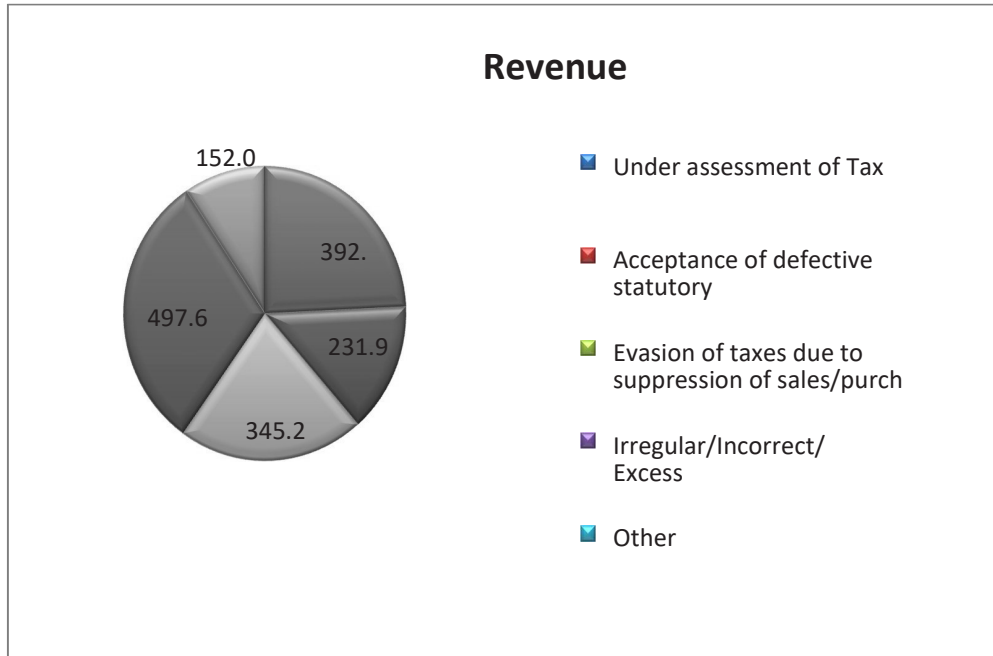
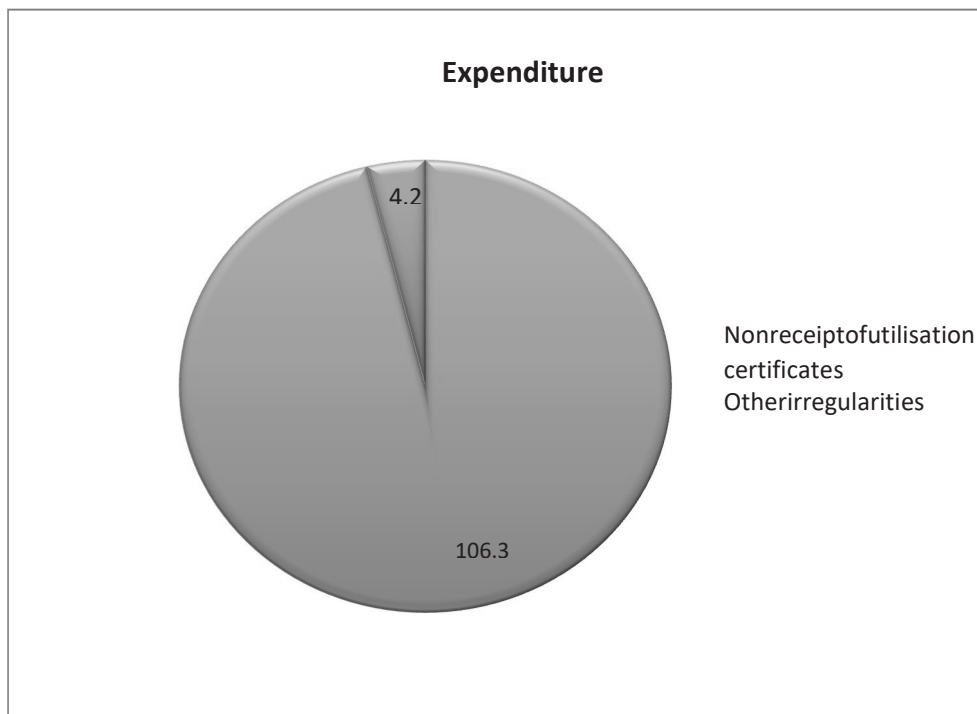


Chart 2.1 (Rs in crore)

Chart 2.2
(Rs in crore)



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

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

The department in its written reply stated as under:-

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

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

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

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

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

In order to prevent the tax evasion by issuing forged tax invoices or fictitious accounting of goods, the ETC, Haryana had issued instructions (March 2006) for verification of all sale/purchase transactions totaling more than Rs one lakh from a single VAT dealer in a year.

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

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

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

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

The department in its written reply stated as under: -

Total dealer = 17 Dealer

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

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

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

2013-14

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

In reply to audit objection, it is submitted a notice for re-assessment of the case u/s section 17 of HVAT Act, 2003 for the AY-2013-14 was issued to the dealer and the case was re-assessed by the then assessing authority on 27.04.2017 by creating additional demand of Rs. 32405166/- vide D. No. 51 dated 27.04.2017 and thereafter assessment order was further rectified and additional demand Rs. 36816877/ created dated 11/01/2018. TDN along with the assessment order served upon dealer through alternative service. The TDN and assessment order paste on the last known business premises of the dealer because the dealer is non-existent /closed down the business, where about of the dealer not traceable. The RC cancelled w.e.f. 01.10.2015. After service of TDN and assessment order alternatively, the arrear declared arrear recoverable under Land Revenue Act 1887 on 16.03.2018 as land arrear. Further summon has been issued under the Land Revenue Act 1887 and not served upon the dealer due to untraceable status of dealer. Further notices has been issued to the sureties to recover the arrear on dated 27/06/2018. However, one of the surety namely Jay Dee Enterprises holding TIN- 06911207832 deposited the surety amount of Rs. 100000/ vide GRN no. 0037078359 to discharged his liability as surety to M/s Shri Ram Trading Co., THE Second surety namely M/s Shiv Shankar Enterprises TIN No. 06431221094 Shop No. 19, HUDA Market, Sector 29, Faridabad has been cancelled w.e.f. 01.10.2015 and not traceable, besides above said proceeding the letters have been written to the Tehsildar Revenue Faridabad vide this office Memo No.1168 dated 17.08.2021, memo no. 1901 dated 12.10.2021 & memo no. 318 dated 29.04.2022, memo no. 622 dated 12.05.2022, memo no. 3105 dated 25.08.2022, HUDA vide this office Memo No.1169 dated 17.08.2021, memo no. 1902 dated 12.10.2021 & memo no. 319 dated 29.04.2022, memo no. 623 dated 12.05.2022 and memo no. 3107/ dated 25.08.2022 and, Municipal Corporation vide this office Memo No.1170 dated 17.08.2021, memo no. 1903 dated 12.10.2021 & memo no. 320 dated 29.04.2022, memo no. 624 dated 12.05.2022 for seeking information and details about

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

2014-15

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

The audit party pointed out M/s Tisha Trading Co. Faridabad TIN No. 06611224972 has shown purchases worth Rs. 113339147/- (Rs. 112495755/- @ 5.25% + Rs. 843392/- @ 13.125%) from M/s Shree Ram Trading Co., Faridabad whereas the firm M/s Shree Ram Trading Co. had not shown any sale to M/s Tisha Trading Co., Faridabad, thus suppressing his sale. Worth Rs. 113339147/-. Accordingly penal action under section 38 of HVAT Act 2003 was to be taken against the dealer for suppression of sale and under assessment of Tax worth Rs. 6016722 /- and penalty worth Rs. 18050116/-.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Audit Para is admitted.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The following firms are the sureties of the firm:-

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

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

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

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

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

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

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

In view of this para may be dropped.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The following firms are the sureties of the firm: -

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

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

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

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

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

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

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

In light of the above para may be dropped.

2014-15

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

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

In light of the above para may be dropped.

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

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

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

In light of the above para may be dropped.

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

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

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

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

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

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

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

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

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

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

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

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

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

The department in its written reply stated as under: -

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

PARA ADMITTED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The department in its written reply stated as under:-

2.5.1

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

Para is admitted. The firm was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN-06512621342. The dealer deals in manufacturing of all kind of rubbers. The dealer stands migrated under GST Law with GSTIN-06AACC13980J1ZE and firm is working now. The case of M/s Indian Synthetic Rubber Ltd. for the assessment year 2011-12 & 2012-13 was assessed by the then Assessing Authority under section 15(1) of the HVAT Act, 2003 vide Disposal No. 411 & 326 dated 26.08.2013 & 22.08.2014 respectively.

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

The case was put up for suo-moto revision vide letter no. 2392 dated 08.08.2017, before the then DETC(ST)-cum- Revisional Authority. The Revisional Authority has adjourned the matter sine-die in view of counsel of dealer cited the case of M/s Light Graphics (P) Ltd. Faridabad V/s State of Haryana decided by the Hon'ble Haryana Tax Tribunal on 07.02.2018, wherein it was held that the Revisional Authority has no power or jurisdiction to revise the order of assessment framed under deemed assessment. As the department has preferred an appeal before the Hon'ble Punjab and Haryana High Court against the above cited order of the Hon'ble Haryana Tax Tribunal vide VATAP No. 297 of 2018 and the matter is pending before the Hon'ble High Court.

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

2.5.2

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

2013-14

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

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

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

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

2014-15

Para admitted

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

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

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

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

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

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

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

Under Section 8 of the HVAT Act, Input Tax Credit (ITC) on purchase of goods is admissible against tax liability on sale of goods as such or the goods manufactured therefrom in the State or interstate trade and commerce. The Government had also clarified (22 April 2013) that ITC is admissible only if the Duty Credit Scrips are purchased for re-sale as such and no ITC would be admissible if these were used for adjustment of custom duty. Further, interest was also leviable under Section 14 (6) of the HVAT Act.

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

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

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

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

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

The department in its written reply stated as under:-

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

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

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

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

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

Under Section 19 of HVAT Act, any taxing authority or appellate authority, may, at any time, within a period of two years from the date of supply of copy of the order passed by it in any case, rectify any clerical or arithmetical mistake apparent from the record of the case after giving the person adversely affected thereby a reasonable opportunity of being heard. Further, under Section 14 (6) of HVAT Act, inter alia lays down that if any dealer fails to make payment of tax in accordance with the provisions of the Act and Rules made thereunder, he shall be liable to pay, in addition to the tax payable by him, simple interest at one *per cent* per month if the payment is made within ninety days, and at two *per cent* per month if the default continues beyond ninety days for the whole period, from the last date specified for the payment of tax to the date he makes the payment.

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

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

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

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

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

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

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

The department in its written reply stated as under: -

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

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

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

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

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

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

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

2.7.2

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The department in its written reply stated as under:-

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

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

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

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

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

Copy of order has been duly served upon the dealer.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Para is admitted.

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

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

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

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

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

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

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

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

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

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

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

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

The department in its written reply stated as under:-

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

Para admitted

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

The outcome of same will be communicated accordingly.

2014-15

Para admitted

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

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

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

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

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

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

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

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

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

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

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

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

The department in its written reply stated as under: -

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Para is admitted.

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

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

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

Para is Admitted.

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

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

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

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

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

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

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

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

The detail of sureties is as under:-

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

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

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

[12] 2.12 Non levy of interest:

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

Under Section 14 (6) of Haryana Value Added Tax Act, 2003 (HVAT Act), inter alia lays down that if any dealer fails to make payment of tax in accordance with the provisions of the Act and Rules made thereunder, he shall be liable to pay, in addition to the tax payable by him, simple interest at one *per cent* per month if the payment is made within ninety days, and at two *per cent* per month if the default continues beyond ninety days for the whole period, from the last date specified for the payment of tax to the date he makes the payment.

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

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

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

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

The department in its written reply stated as under:-

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

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

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

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

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

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

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

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

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

Under section 7 (1) (a) (iii) and (iv) of the HVAT Act, any commodity classified in Schedule C is taxable at the rate of five *per cent* with effect from 15 February 2010 and the unclassified commodities are taxable at the rate of 12.5 *per cent* with effect from 1 July 2005. Surcharge at the rate of five *per cent* is payable on the tax leviable, under Section 7 (A) of HVAT Act w.e.f 2 April 2010. Further, Section 38 provides for penal action (tax avoided/benefit claimed and three times penalty) for claims on the basis of documents, false information and incorrect accounts.

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

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

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

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

The department in its written reply stated as under: -

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

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

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

On 30.08.2018 the dealer failed to appear and comply with the terms of notices and to produce any relevant document. Therefore, cases for both the years i.e. 2013-14 and 2014-15 were decided ex-parte u/s 15 (4) of the HVAT Act 2993 by disallowing the tax free sales and an additional demand of Rs. 21204112/- and Rs. 10458048/- was created in the assessment year 2013-14 and 2014-15 respectively vide order dated 30.08.2018. Re-assessment orders dated 30.08.2018 have been sent through registered post at the residential address of the dealer available in the office record.

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

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

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

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

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

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

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

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

[14] 2.14 Non levy of penalty:

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

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

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

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

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

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

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

The department in its written reply stated as under:-

Total = 10 dealer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The audit para is admitted.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2014-15

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

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

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

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

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

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

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

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

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

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

The audit para is admitted.

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

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

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

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

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

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

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

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

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

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

The final outcome will be intimated to the audit accordingly.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

[15] 3.2 Results of audit:

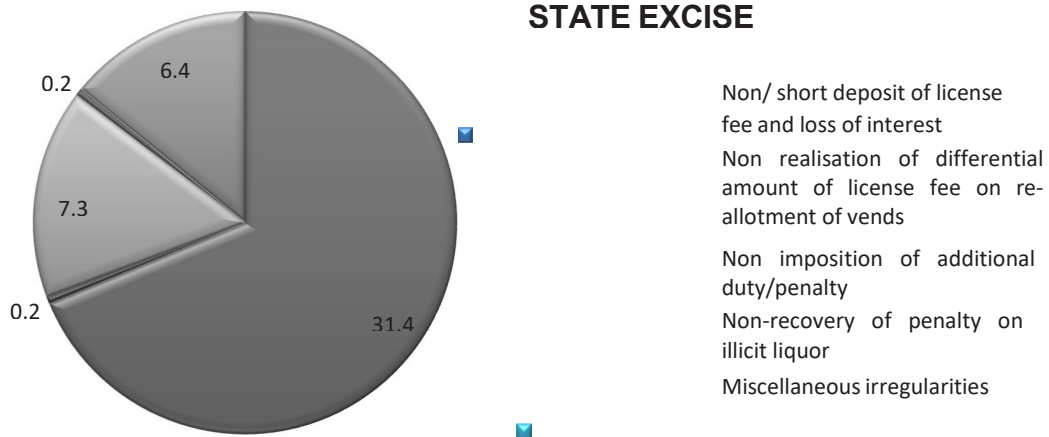
In 2018-19, test check of the records of 25 out of 81 units of the State Excise Department highlighted non/short realisation of excise duty/license fee/interest/penalty and other irregularities involving R 45.72 crore (0.92 per cent of collection of Rs 4,966.21 crore for the year 2017-18) in 576 cases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

Table 3.1 – Results of audit

(Rs. In crore)

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

Chart 3.1



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

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

The department in its written reply stated as under:

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

(Rs In crore)

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

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

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

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

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

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

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

**Miscellaneous Irregularities
Summary**

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

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

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

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

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

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

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

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

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

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

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

The department in its written reply stated as under:-

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

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

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

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

Para 6.4 of State Excise policy for the years 2016-17 and 2017-18 stipulates that every licensee holding a license for retail outlets of IMFL and CL vends shall make payment of monthly instalment (8.3 *per cent* of the bid money in 10 equal instalments) of license fee by 20 of each month. Failure to do so renders him liable to pay interest at the rate of 18 *per cent* per annum for the period from the first of the month in which the license fee was due, to the date of payment of the instalment or any part thereof. Further, as per para 6.5 of State Excise policy, if the licensee fails to deposit the monthly instalment in full along with interest by the end of the month, the licensed vends shall cease to be in operation on the first day of the following month and shall ordinarily be sealed by the DETCs (Excise) of the respective district.

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

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

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

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

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

The department in its written reply stated as under:

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

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

REVENUE AND DISASTER MANGEMENT DEPARTMENT

[18] 4.2 Result of audit:

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

Table-4.1 – Result of Audit

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

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

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

The department in its written reply stated as under:

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

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

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

Note: -

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

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

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

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

The progress report is as under: -

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

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

The progress report is as under: -

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

4.2(5) Miscellaneous irregularities: -

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

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

[19] 4.3.7.2 Non mapping of Business Rules

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

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

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

As per Business rules no 5097STR-1-2000/spl dated 14 January 2000 and standing order issued dated 03 September 2013 of the Department, the agricultural land sold with an area less than 1,000 square yards or in case where purchasers are more than one and the share of each purchaser is less than 1,000 square yards, be valued at the rate fixed for the residential property of that locality for the purpose of levying SD and RF.

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

(i) Sale of immovable properties

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

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

(ii) Exchange of immovable properties

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

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

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

(iii) Gift of immovable peroperties

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

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

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

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

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

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

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

(i) Release deeds

As per Haryana Government clarification in 2008 regarding Article 55 in schedule 1-A of the Indian Stamp Act, 1899 if an instrument of ancestral property is executed in favour of brother or sister (children of renouncer's parents) or son or daughter or father or mother or spouse or grand children or nephew or niece or co-parcener¹⁰ of the renouncer, stamp duty would be levied at the rate of Rs 15 per instrument and in any other case, the same duty will be levied as a conveyance relating to sale of immovable property for the amount equal to the market value of the share, interest, part or claim renounced.

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

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

(ii) Transfer deed

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

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

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

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

(c) Non mapping of Khasara in the application

(i) Prime Khasaras with prime rates

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

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

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

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

(ii) Khasara of land falling within MC limits

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

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

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

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

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

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

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

Section 27 of the Indian Stamp Act, 1899, stipulates that consideration and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of duty with which it is chargeable, should be fully or truly set forth therein. Further, Section 64 of the IS Act provides that any person who, with intent to defraud the Government, executes an instrument in which all the facts and circumstances required to be set forth in such instrument are not fully and truly set forth, is punishable with a fine which may extend to Rs 5,000 per instrument.

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

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

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

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

The department in its written reply stated as under:

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

(i) Prime Khasras with prime rates

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

(ii) Khasra of land falling with in MC limits

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

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

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

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

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

The Deputy Commissioners concerned Deputy commissioners have been impressed upon vide letter dated 03.07.2020, 19.08.2020, 20.09.2020 08.10.2021, 22-10-2021, 12.11.2021, 31.05.2022, 07.06.2022, 21-06-2022- and last D.O letter dated 30-06-2022, 26.07.2022 and last Government letter 05-08-2022 to expedite the matters under section 47-A of the Indian Stamp Act, 1899 for determination of proper stamp duty for early decision by the Government time to time.

(ii) Exchange of immovable properties

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

The Deputy Commissioners concerned Deputy commissioners have been impressed upon vide letter dated 03.07.2020, 19.08.2020, 20.09.2020 08.10.2021, 22-10-2021, 12.11.2021, 31.05.2022, 07.06.2022, 21-06-2022- and last D.O letter dated 30-06-2022, 26.07.2022 and last Government letter 05-08-2022 to expedite the matters under section 47-A of the Indian Stamp Act, 1899 for determination of proper stamp duty for early decision by the Government time to time.

(iii) Gift of immovable properties

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

The Deputy Commissioners concerned Deputy commissioners have been impressed upon vide letter dated 03.07.2020, 19.08.2020, 20.09.2020 08.10.2021, 22-10-2021, 12.11.2021, 31.05.2022, 07.06.2022, 21-06-2022- and last D.O letter dated 30-06-2022, 26.07.2022 and last Government letter 05-08-2022 to expedite the matters under section 47-A of the Indian Stamp Act, 1899 for determination of proper stamp duty for early decision by the Government time to time.

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

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

The Deputy Commissioners concerned Deputy commissioners have been impressed upon vide letter dated 03.07.2020, 19.08.2020, 20.09.2020 08.10.2021, 22-10-2021, 12.11.2021, 31.05.2022, 07.06.2022, 21-06-2022- and last D.O letter dated 30-06-2022, 26.07.2022 and last Government letter 05-08-2022 to expedite the matters under section 47-A of the Indian Stamp Act, 1899 for determination of proper stamp duty for early decision by the Government time to time.

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

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

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

(c) Non mapping of Khasra in the application

(i) Prime khasras with prime rates: -

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

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

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

(ii) Khasra of land falling within MC limits

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

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

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

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

[20] 4.3.7.3 System design Deficiency

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

(i) Exemption of Stamp duty

As per Government's order issued in January 2011, the Government exempts stamp duty and registration fees in respect of sale deeds executed by farmers whose land is acquired by Haryana Government for public purposes and who purchase agricultural land in the State within two years of the compensation received by them. The exemption will be limited to the compensation amount and the additional amount involved in the purchase of agricultural land will be liable to stamp duty and registration fees as per Rules.

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

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

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

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

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

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

(ii) Computation of Annual Average Rent for lease deeds

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

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

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

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

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

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

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

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

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

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

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

The department in its written reply stated as under:

(i) Exemption of Stamp Duty: -

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

(ii) Computation of Annual Average Rent for lease deeds

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

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

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

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

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

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

(iii) Registration Process beyond business hours

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

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

The department in its written reply stated as under:**(iii) Registration process beyond business hours**

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

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

[22] 4.3.9.3 Non validation of stamp duty realised

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

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

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

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

The department in its written reply stated as under:

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

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

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

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

[23] 4.3.10.1 Delay in sanction of Mutation

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

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

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

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

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

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

The department in its written reply stated as under:-

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

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

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

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

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

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

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

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

The department in its written reply stated as under:

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

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

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

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

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

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

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

HALSMP and SVAMITVA progress is as under :-

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

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

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

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

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

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

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

[25] 4.3.11 Non existence of disaster recovery plans

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

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

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

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

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

The department in its written reply stated as under:

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

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

[26] 4.3.13 Lack of Audit module in the system

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

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

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

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

The department in its written reply stated as under:

Internal Audit module will be developed in near future.

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

[27] 4.3.15 Other compliance issue**Delayed implementation of revised rates of registration fees**

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

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

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

The department in its written reply stated as under:

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

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

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

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

TRANSPORT DEPARTMENT

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

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

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

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

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

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

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

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

The department in its written reply stated as under:

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

(Amount in Rs.)

RTAs	Outstanding Amount	Penalty	Total	Recovered	Non recoverable	Balance
Sirsa	484275	484275	968550	218350	287400 -	463400 750200
Fatehabad	414300	414300	828600	386200 480250	426000 110500	346400 237850
Panchkula	223800	223800	447600	27440 50550	248260 248260	471900 148790
Karnal	1139000	1139000	2278000	269440 268260	241290 250840	4767300 1758900
Nuh	1908100	1908100	3816200	939250	-	2876950
Ambala	2792000	2792000	5584000	- 716188	- 1014075	5584000 3853737
Total	69,61,475	69,61,475	139,22,950	1840650 26,72,848	902650 16,23,675	44179650 96,26,427

The vigorous efforts regarding recovery of outstanding amount in PAC/CAG paras are being made as the 7 Special Recovery Teams in charge of Assistant Secretaries have also been constituted for effective realisation of outstanding dues from concerned vehicle owners vide order No. 7339 dated 28.02.2022. This resulted total amount Rs. 26,72,848/- has been recovered & there is also contribution of Special Recovery Teams to recover the outstanding amount. The department has also started message alert facility for compliance of different actions like tax payment, fitness, registration renewal etc.

The notices have been issued to the defaulter operators. Apart from this, all these vehicles have been blocked online in VAHAN Version-4 software and also took the action against defaulters under land revenue Act to recover the outstanding dues from the concerned vehicle owners.

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

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

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

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

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

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

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

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

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

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

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

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

The department in its written reply stated as under:

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

(Amount in Rs.)

RTAs	Outstanding Amount	Recovered	Non recoverable	Balance
Jhajjar	1264045	560340	19800	683905
		553340	19800	690905
Kaithal	335800	449720	-	486080
		335800	-	Nil
Yamuna Nagar	212000	430000	-	82000
		186000	-	26000
Karnal	827200	454400	406200	266600
		509000	171200	147000
Kurukshetra	86350	86350	-	Nil
Total	27,25,395	13,80,810	1,91,000	11,53,585

The vigorous efforts regarding recovery of outstanding amount in PAC/CAG paras are being made as the 7 Special Recovery Teams in charge of Assistant Secretaries have also been constituted for effective realisation of outstanding dues from concerned vehicle owners vide order No. 7339 dated 28.02.2022. The total amount of Rs.13,80,810/- has been recovered & there is also contribution of Special Recovery Teams to recover the outstanding amount. The department has also started message alert facility for compliance of different actions like tax payment, fitness, registration renewal etc.

The notices have been issued to the defaulter operators. Apart from this, all these vehicles have been blocked online in VAHAN Version-4 software and also take the action against defaulters under land revenue Act to recover the outstanding dues from the concerned vehicle owners.

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

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

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

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

MINES AND GEOLOGY DEPARTMENT

[30] 6.2 Results of audit:

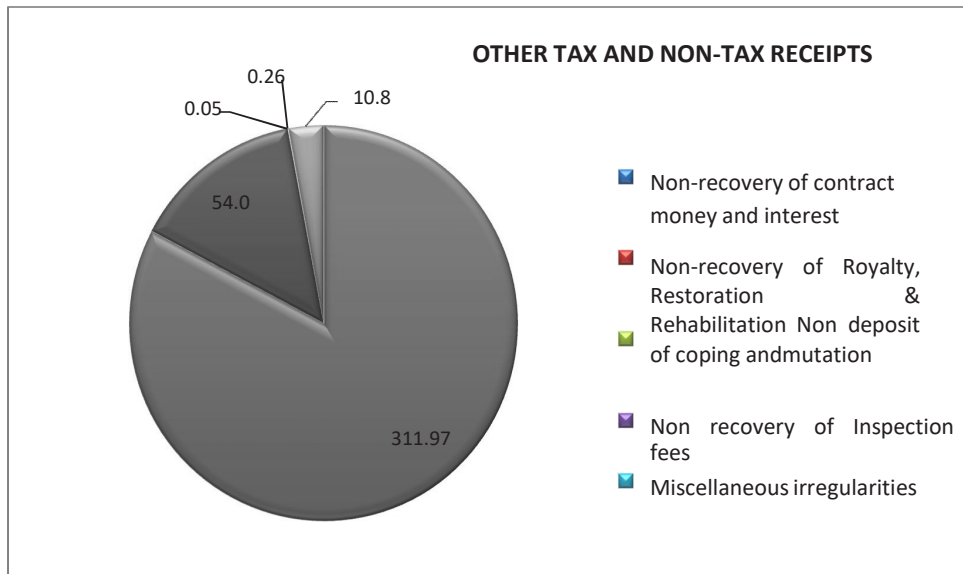
In 2018-19, test check of the records of 47 out of 163 units revealed non/short recovery of tax receipts and interest relating to Mines and Geology (11 Units), Power Department-Taxes and duties on electricity (02 units) and Land Revenue (34 Units) involving Rs 377.20 crore (36.38 *per cent* of receipt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

Table 6.1- Results of Audit

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

Chart 6.1

(Rs in crore)



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

Significant cases involving Rs 304.34 crore are discussed in the following paragraphs

The department in its written reply stated as under:

Para 6.2 contains general details of the inspections conducted by Principal Accountant General (Audit) Haryana in the year 2018-19. 11 units relating to Mines and Geology Department were inspected by audit during the year 2018-19 and 171 paras were attempted which have been summarised in para 6.2 from Sr 1 to 2 of the Table 6.1.

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

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

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

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

As per the para 3 (i) of the Letter of Intent (LOI) issued by the Director General Mines and Geology Department, Haryana, the contract for extraction of Boulder, Gravel and Sand, commences from the date of grant of environment clearance certificate or on the expiry of a period of 12 months from the date of issue of LOI whichever is earlier. The contractor shall pay the instalments of contract money during the subsistence of the contract, in advance to the Government. Further, the agreement provides that in case of default in payment of instalment of contract money on the due date (s), interest would be chargeable at the rate of 15 *per cent* and 18 *per cent* per annum on the amount of default for delay upto 30 days and 60 days respectively. Delay beyond 60 days, invites action for termination of contract and the amount would be recoverable along with interest at the rate of 21 *per cent* per annum for the entire period of default.

Scrutiny of records (October and November 2018) of five¹ Mining Offices revealed that 36 contractors who were awarded contracts for extracting Boulder, Gravel and Sand, were required to deposit advance monthly instalments of Rs 377.52 crore between April 2017 and March 2018 but the contractors deposited Rs 181.76 crore. The Department did not take action to recover the amount of outstanding dues which resulted in non recovery of advance monthly instalments of Rs 195.76 crore. In addition, interest of 80.05 crore was also leviable.

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

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

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

The department in its written reply stated as under:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The department in its written reply stated as under:

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

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

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

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

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

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

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

case payment is made after seven days but upto 30 days of the due date, after 30 days but within 60 days of the due date and beyond 60 days of the due date, interest at the rate of 15, 18 and 21 *per cent* (for the entire period of default) per annum respectively is chargeable for the period of default. A BKO's register is maintained at each mining office for levy and collection of royalty. The permits of such BKO's who do not pay royalty are to be cancelled by the department by giving one month's notice and any sum due from the permit holders on account of royalty and interest thereon is recoverable as arrears of land revenue.

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

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

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

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

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

The department in its written reply stated as under:

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

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

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

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

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

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

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

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

APPENDIX

Statement showing the outstanding observations/recommendations of the Committee on Public Accounts of the Haryana Vidhan Sabha on which the Government is yet to take final decisions:-

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
Administration of Justice					
1	1	Administration of Justice	70	25	Infructuous expenditure on empanelment of advocates
Agriculture and Farmers Welfare					
2	1	Agriculture and Farmers Welfare	38	56	Interest not charged on belated payments
3	2	Agriculture and Farmers Welfare	44	108	Non-recovery of purchases tax and interest
4	3	Agriculture and Farmers Welfare	44	109	Non-recovery of purchase tax and interest
5	4	Agriculture and Farmers Welfare	48	4	Arrears in revenue
6	5	Agriculture and Farmers Welfare	50	141	Arrears in revenue
7	6	Agriculture and Farmers Welfare	50	142	Results of Audit
8	7	Agriculture and Farmers Welfare	50	143	Non-recovery of purchase tax and interest
9	8	Agriculture and Farmers Welfare	52	15	Non-recovery of principal and interest from Sugar Mills
10	9	Agriculture and Farmers Welfare	52	88	Arrears in revenue
11	10	Agriculture and Farmers Welfare	52	89	Results of Audit
12	11	Agriculture and Farmers Welfare	54	30	General
13	12	Agriculture and Farmers Welfare	54	91	Arrears in revenue
14	13	Agriculture and Farmers Welfare	54	92	Results of Audit
15	14	Agriculture and Farmers Welfare	54	93	Non-recovery of purchase tax and interest
16	15	Agriculture and Farmers Welfare	58	31	Arrears in revenue
17	16	Agriculture and Farmers Welfare	58	32	Results of Audit
18	17	Agriculture and Farmers Welfare	60	122	Results of Audit
19	18	Agriculture and Farmers Welfare	60	124	Results of Audit
20	19	Agriculture and Farmers Welfare	60	125	Non/short recovery of purchase tax and interest
21	20	Agriculture and Farmers Welfare	60	126	Non-realization of lease money

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1196	128	Revenue and Disaster Management	71	60	Sale of industrial units through public auction by Haryana Financial Corporation (HFC)
1197	129	Revenue and Disaster Management	71	61	Failure to levy stamp duty on land sold with less than 1,000 square yards as residential property and the market value of immovable properties
1198	130	Revenue and Disaster Management	71	62	Failure to levy stamp duty on land sold with less than 1,000 square yards as residential property and the market value of immovable properties
1199	131	Revenue and Disaster Management	71	63	Absence of time limit for disposal of undervaluation cases referred to the Collector
1200	132	Revenue and Disaster Management	71	64	Short levy of stamp duty and registration fee due to misclassification of documents
1201	133	Revenue and Disaster Management	71	65	Delay in implementation of enhanced rates of registration fee
1202	134	Revenue and Disaster Management	71	66	Evasion of stamp duty due to undervaluation of immovable property
1203	135	Revenue and Disaster Management	71	67	Non-levy of stamp duty on collusive decrees 18
1204	136	Revenue and Disaster Management	72	110	Evasion of stamp duty due to misclassification of Documents
1205	137	Revenue and Disaster Management	72	111	Evasion of stamp duty due to undervaluation of immovable property
1206	138	Revenue and Disaster Management	72	112	Short levy of stamp duty due to application of incorrect rates of immovable property
1207	139	Revenue and Disaster Management	72	113	Suspected misappropriation of stamp duty
1208	140	Revenue and Disaster Management	72	114	Short levy of stamp duty on partition deed
1209	141	Revenue and Disaster Management	72	115	Irregular exemption of stamp duty
1210	142	Revenue and Disaster Management	73	67	Audit Findings
1211	143	Revenue and Disaster Management	73	68	Misappropriations, losses, defalcations, etc.(STATE FINANCES)
1212	144	Revenue and Disaster Management	73	137	Evasion of stamp duty due to undervaluation of immovable property
1213	145	Revenue and Disaster Management	73	138	Non-levy of stamp duty on plant and machinery
1214	146	Revenue and Disaster Management	73	139	Evasion of stamp duty due to misclassification of documents
1215	147	Revenue and Disaster Management	73	140	Short levy of stamp duty and registration fee due to misclassification of documents
1216	148	Revenue and Disaster Management	73	141	Short levy of stamp duty due to application of incorrect rates of immovable property
1217	149	Revenue and Disaster Management	73	142	Irregular exemption of stamp duty
1218	150	Revenue and Disaster Management	74	94	Results of audit

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

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

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

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

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

1338	8	Town and Country Planning	52	53	Non-recovery of rent from the lessees due to non-observance of conditions of lease deed
1339	9	Town and Country Planning	54	34	Non-utilization of land
1340	10	Town and Country Planning	54	35	Loss due to non-recovery of rebate
1341	11	Town and Country Planning	58	93	Non-recovery of enhanced compensation of land
1342	12	Town and Country Planning	60	27	Non-collection of External Development Charges (EDCs)
1343	13	Town and Country Planning	60	29	Less recovery of plan scrutiny fee
1344	14	Town and Country Planning	60	30	Avoidable loss due to delay in handing over possession of plots
1345	15	Town and Country Planning	61	26	Non recovery of external development charges
1346	16	Town and Country Planning	62	70	Exemption of Sales Tax
1347	17	Town and Country Planning	65	3	Outstanding recovery of Planning water sewerage charges
1348	18	Town and Country Planning	65	6	Avoidable payments of Planning interest due to delay making payment of enhanced Acquisition to land owners
1349	19	Town and Country Planning	65	9	Occupation of shops by Planning Government departments
1350	20	Town and Country Planning	65	10	Land under unauthorized Planning possession
1351	21	Town and Country Planning	67	25	Estate Officer, HUDA Faridabad
1352	22	Town and Country Planning	68	33	Due to slackness on the part of EO's HUDA, Faridabad, Gurgaon and Panchkula in revision of rent after every three years and non-charging of rent for additional filling points of petrol pumps installed subsequently, HUDA was deprived of the revenue of Rs.1.49 Crore (2003-Civil)
1353	23	Town and Country Planning	68	34	Extra expenditure on account of delayed payment of land, compensation and interest thereon
1354	24	Town and Country Planning	68	35	Unfruitful expenditure on incomplete work
1355	25	Town and Country Planning	71	76	Results of audit
1356	26	Town and Country Planning	71	77	Non recovery / realization of licence fee
1357	27	Town and Country Planning	71	78	Non recovery / realization of licence fee
1358	28	Town and Country Planning	73	25	Recovery of external development charges
1359	29	Town and Country Planning	73	26	Delays in payment of Annuity to landowners
1360	30	Town and Country Planning	73	27	Non-maintenance of records
1361	31	Town and Country Planning	73	28	Payments made without updating the revenue records
1362	32	Town and Country Planning	73	29	Wrong calculation of Income Tax at source

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

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

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

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

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

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