

HARYANA VIDHAN SABHA

COMMITTEE ON PUBLIC ACCOUNTS

(2022-2023)

87th (EIGHTY SEVENTH) REPORT

ON

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

ON

**Revenue Sector
for the year ended 31st March, 2020**



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

**HARYANA VIDHAN SABHA SECRETARIAT,
CHANDIGARH
2023**

TABLE OF CONTENTS			
		Paragraphs	Page(s)
Composition of Committee on Public Accounts			(iii)
Introduction			(v)
Scope and Functions of the Committee			(vi-vii)
Report:			1
Report on the Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31 st March 2020			
Sr. No.	Name of the Department		
1.	Excise & Taxation	1-14	5-57
2.	Revenue & Disaster Management	15-20	58-65
Appendix: Showing outstanding observations/recommendations of the Committee on Public Accounts which the Government is yet to take final action.			66-117

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 87th (Eighty Seventh) Report on Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31st March, 2020.
2. The Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31st March, 2020 was laid on the Table of the House on 17th December, 2021.
3. The Committee examined the Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended 31st March, 2020 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. I, as Chairperson of the Committee, place on record the appreciation for all the Members of the Committee for their co-operation and valuable suggestions for the consideration of CAG paras.
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 co-operation 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 with standing 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

1. 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 upto 14th February, 2023 till the finalization of the Report.

REVENUE SECTOR
for the year ended 31st March, 2020

EXCISE & TAXATION DEPARTMENT

[1] 1.2 Analysis of arrears of revenue:

The arrears of revenue as on 31 March, 2020 in some principal heads of revenue was Rs 32,684.28 crore, of which Rs 5,571.94 crore was outstanding for more than five years as depicted in Table 1.2.

Table 1.2: Arrears of Revenue

(Rs in crore)

Sr. No.	Heads of revenue	Amount outstanding as on 31 March 2020	Amount outstanding for more than five years as on 31 March 2020	Replies of the Department
1	Taxes on sales, trade/VAT etc.	30,717.17	4,934.61	The amount outstanding as on March 2020 has increased to Rs 30,717.17 crore as compared to outstanding amount of Rs 17,595.10 crore as on March 2019. The amount outstanding for more than five years was also increased to Rs 4,934.61 crore from Rs 2,758.65 crore in March 2019. Recovery of Rs 1,345.21 crore (4.38 <i>per cent</i>) was stayed by the Honorable High Court and other judicial authorities and Rs 1,126.74 crore was stayed by order of the Government. Recovery of Rs 18.11 crore was held due to the dealers becoming insolvent, Rs 138.36 crore was likely to be written off and Rs 4,260.95 crore was held due to rectification/ review/application. Recovery of arrears of Rs 2,888.50 crore was pending on account of cases pending in court and Rs 3,940.62 crore was pending on account of non-recovery by the Department due to other reasons. Recovery of Rs 1,426.04 crore was pending with official Liquidator/Board of Industrial and Financial Reconstruction (BIFR). Inter State arrears were Rs 3,278.28 crore and Inter districts arrears were Rs 90.02 crore. Recovery of Rs 178.03 crore was being made in instalments. Balance amount of Rs 12,026.31 crore was at other stages of recovery.
2	State Excise	310.48	196.28	Recovery of Rs 14.37 crore (4.63 <i>per cent</i>) was stayed by the High Court and other judicial authorities and Rs 0.47 crore was stayed by the order of the Government, Rs 0.93 crore was due to dealers becoming insolvent, Rs 3.99 crore was likely to be written off. Rupees 83.80 crore was inter-State and inter-districts arrears. Recovery of Rs 0.01 crore was being made in instalments. Rupees 1.33 crore was pending with official liquidator/BIFR. Balance amount of Rs 205.58 crore was outstanding at different stages of recovery.

3	Taxes and Duties on electricity	325.20	179.30	Amount of Rs 324.20 crore was pending towards consumers of Dakshin Haryana Bijli Vitran Nigam Limited (DHBVNL)/Uttar Haryana Bijli Vitran Nigam Limited (UHBVNL) and Rs one crore was pending with official liquidator/Board of Financial Reconstruction against M/S Haryana Concast, Hisar.
4	Tax on entry of goods into local areas (Local Area Development Tax)	206.32	147.96	Recovery of Rs 197.10 crore (95.53 per cent) was stayed by the High Court and other judicial authorities, and balance amount of Rs 9.22 crore was outstanding at other stages of recovery.
5	Police	127.98	40.91	Amount of Rs 7.37 crore was due from Indian Oil Corporation Limited (IOCL) up to 31 March 2007. The matter of recovery from IOCL in Haryana State was pending at the level of State Government. Rupees 0.29 crore was recoverable from the Bhakra Beas Management Board, Faridabad and Rs 120.32 crore was recoverable from other States for election duties and Law and Order duty in other States.
6	Other taxes and duties on commodities and services – Receipts from Entertainment duty	11.69	11.69	Recovery of Rs 2.76 crore (23.61 per cent) was stayed by the High Court and other judicial authorities, Rs 0.01 crore was likely to be written off and balance amount of Rs 8.92 crore was outstanding at other stages of action.
7	Non-ferrous mining and metallurgical industries	985.44	61.19	Amount of Rs 635.62 crore was outstanding on account of demand covered by recovery certificate, Rs 38.43 crore (5.09 per cent) stayed by the High Court and Judicial authorities, Rs six lakh was likely to be written off and balance amount of Rs 311.33 crore was outstanding at other stages of action.

The department in its written reply stated as under:

SALES TAX:-

The para is based on information supplied by the department to the P.A.G. (Audit), Haryana. The additional demands created by the department in assessment cases during the year are added to balance arrear of previous years. The arrear recovered/deleted during the year are reduced from the list of arrears. It is a regular process. The revenue collection under the VAT and CST Act by the department and the recovery of outstanding arrear for the period 2019-20 onwards to 2021-22 is as under:-

Financial Year	Outstanding Arrear under VAT + CST Act (in Crore) as on 1 st April of the F.Y	Reveune Collection under VAT + CST Act (in Crore)	Recovery/deletion of Arrear (old+current) under VAT + CST Act (in Crore)
2019-20	17595.10	8654.84	4003.96
2020-21	30717.17	8851.92	2764.26
2021-22	32716.78	11295.39	3528.27

Further, it is submitted that the arrear as on 01.04.2021 stood Rs. 32716.77 Cr., out of this outstanding arrear, an amount of Rs. 3528.27 Cr. (old arrear of Rs. 3110.22 Cr. + current arrear of Rs. 418.05 Cr.) stands recovered/ deleted during the year 2021-22, leaving a balance of Rs. 29606.56 Cr. as on 31st March, 2022. The breakup of balance old arrear (2021-22) is given as under:-

Sr. No.	Particulars	(Amount in Crores)
1	Arrear in which appeal has filed by the assessee but no stay has been granted	5101.08
2	Under Stay	488.89
3	Under Liquidation	2037.94
4	Writing off	105.89
5	Property attached	275.50
6	Under installment	0.27
7	Other recoverable	21596.99
	Total	29606.56

In order to recover the arrear/outstanding dues from the dealers, the Department has introduced two Schemes for hasslefree and smooth recovery. The department had launched One Time Settlement Scheme (OTS) vide notification no. 20/ST-1/Haryana Ordinance No. 1/2017, dated 22.06.2017. Under this scheme, the department has recovered Rs.2328.35 Crores. This recovery of arrears includes the arrears pointed out by the CAG prior to March, 2016. Further, the department has also introduced Haryana Alternative Tax Compliance Scheme, 2016 for contractors vide notification no. 19/ST-1/H.A 6/2003/S.59A/2016 dated 12.09.2016. 202 builders and developers opted the scheme. Rs.833 Crores have been recovered under the Scheme and large number of litigations have abated.

Further, the Department has initiated various steps to recover the outstanding dues of arrears under the VAT and CST Act. For this purpose, a Recovery Cell has been created at district level whose performance is reviewed and monitored by Head Office on regular basis. In the year 2021-22 Total recovery of old arrears through recovery cell has been Rs. 187.78 Cr. and the deletion of Rs. 2922.44 Cr. has been made. As far as current arrears are concerned, the recovery of Rs. 40.09 Cr. and deletion of Rs. 377.96 Cr. have been made.

It is submitted that the outstanding arrear as on 1st April, 2022 was Rs. 33063.37 Cr. To recover the long-standing old arrear the Department is also proposing to introduce of One Time Settlement Scheme (OTS), 2022 for the settlements of the long pending and disputed arrears of tax. The proposal would be sent to the Government for its approval after its finalization. After the scheme is approved and launched, it is expected that the most of the arrears of VAT and CST on account of disputed tax, interest, penalty is likely to be settled. It is also mentioned here that the Department has initiated a special drive for recovering the arrears under the VAT and CST Act. For this purpose the department has initiated drive under the CST Act vide memo no. 362/ST-4 dated 06.05.2022 and under VAT Act as well vide memo no. 368/ST-4 dated 06.05.2022. Further more the department has identified those dealers who got migrated into GST regime by way of identifying their

PAN submitted at the time of registration with the GSTN and a total no. of 124494 dealers were identified during this process. The arrear of the migrated dealers is being declared as arrears under GST u/s 142 of the GST Act and all those dealers who are having input tax credit in their credit ledger are required to pay the VAT arrears by way of issuing of DRC 07A. In this process an arrear of Rs. 79.6 crore has been recovered.

EXCISE:-

The para is based on information supplied by the department to the P.A.G. (Audit), Haryana. Out of total arrear of Rs. 513.91 Cr. as on 29.11.2021 an arrear of Rs. 25.89 Cr. stands recovered upto 29.11.2021 leaving a balance of Rs. 488.03 Crore. The break up of balance arrear is given as under:-

(Amount in Crore)

1	Under Stay	15.33
2	Writing Off	3.39
3	Supreme Court/High Court	15.81
4	Property attached	67.10
5	Other recoverable	386.38
	Total	488.03

The latest position of Excise Arrear of Revenue will be provided by the Nodal Officer-cum-Collector (Excise) alongwith the reply of CAG Report of Excise Act.

LADT:-

It is submitted that the arrear under the Local Area Development Tax Act, 2000 the outstanding arrear as on 1st April, 2017 was Rs. 1863.97 Cr. the arrear in the subsequent from the year 2018-19 to 2021-22 reduced to Rs. 206.44 Cr. as on 01.04.2021 for the financial year 2021-22. The breakup of the outstanding arrear during the period 2019-20 to 2020-21 is as under:-

Financial Year	Old arrear as on 1 st April (in Crore)	Demand Created during the year (in Crore)	Total arrear recoverable (in Crore)	Recovery / Deletion of old and current arrear (in Crore)
2019-20	205.70	0.68	206.38	0.00
2020-21	206.39	0.13	206.52	0.07
2021-22	206.52	2.40	208.19	0.73
2022-23	208.19	-	-	-

It is mentioned here that there has been reduction in the outstanding arrear from 2017-18 onwards to 2021-22 on account of the Department of **Haryana introducing One Time Settlement Scheme for Recovery of Outstanding Dues, 2017** vide Notification dated 22nd June, 2017 by way of which an arrear of Rs. 1920.09 Cr. was settled in the year 2017-18. As on April, 2021, a balance of Rs. 206.44 Cr. was outstanding arrear out of which Rs. 0.73 Cr. was recovered during the year 2021-22. The balance of old arrear as on 31st March, 2022 was Rs. 205.71 Cr. The breakup of the same is as under: -

Sr. No.		(Amount in Crore)
1	Under stay	143.45
2	Liquidation	0.04
3	Installment	0.02
4	Other recoverable	63.87
	Total	205.71

Further, it is mentioned here that the Hon'ble Supreme Court has remanded the case to the Hon'ble Punjab and Haryana High Court to adjudicate the legality of LADT Act. Vide CWP No. 12260 of 2017 titled as M/s Surya Roshni Ltd. and others Vs State of Haryana. Now, these cases are pending before the Hon'ble Punjab and Haryana High Court and next date of hearing is 06.09.2022.

Entertainment Duty Tax:-

There was an arrear of 11.77 Crore outstanding as on 31.03.2022 which is reduced to Rs. 11.10 Crore as on 31.12.2022 and the breakup of outstanding arrear of 11.10 crore vis-à-vis 11.77 crore is given below :-

Sr. No.		(Amount in Crore)	Position as on 31.12.2022
1	Under stay	3.18	8.52
2	Writing off	0.01	0.01
3	Other recoverable	8.58	2.57
	Total	11.77	11.10

It is mentioned here that with effect from 01.07.2017 the entertainment duty tax has been subsumed under GST Act, 2017.

The Committee showed its dissatisfaction on the pace of recovery and recommended that a special cell be constituted for the recovery of the outstanding arrear by liquidating the attached properties under intimation of the Committee.

[2] 1.6 Internal Audit:

During the year 2019-20, out of 165 units planned for audit, Internal Audit Cell of Revenue and Disaster Management and Excise and Taxation (State Excise) Departments audited all 165 units (*cent per cent*) as detailed in the Table 1.6:-

Table 1.6: Status of Internal Audit conducted

Receipts	Number of units Planned	Number of units audited
Stamp Duty	142	142
State Excise	23	23
VAT/Sales Tax	Nil	Nil
Motor Vehicles Tax	Nil	Nil
Total	165	165

Source: Departmental figure

The irregularities discussed in the paragraphs of Chapters II to IV are indicators of inadequate internal control mechanism as the irregularities pointed out in the Audit Report were not detected by the internal audit parties. No internal audit was done by the Excise and Taxation Department (Sales Tax/VAT) and Transport Department (Motor Vehicle Tax). The Department stated that the Internal Audit of Sales Tax/VAT has not been conducted by the internal audit team and reasons for not conducting internal audit was not provided by the Department. The internal Audit of Transport Department as stated by the Department has not been conducted due to pandemic effects and shortage of Section Officers in the Department.

The department in its written reply stated as under:

This para relates to all revenue departments in the State. This department deals with GST, VAT and Excise. This department has internal audit system in place for control and supervision of expenditure as well as receipts. The total posting strength of SAS persons are as under:-

Name of Post	Sanctioned	Filled	Vacant	Remarks
CAO	1	1	0	2 Section Officers from Head Office have been assigned the additional charge of the other department also.
A.O.	5	4	1	
S.O. (H.Q)	14	6	8	
S.O. (Field)	28	21	7	

With this limited strength, the Department gets internal audit of State Excise and other heads done regularly. The internal audit also covers contingency audit. Internal audit is also being done in some fields of VAT administration such as disposal of remand and revision cases.

This department has requested many times to Finance Department to fill up vacant posts of Section Officers in the Head Office as well as in Field Offices. Even PAC has directed to Finance Department to fill up vacant posts in Excise & Taxation Department on priority basis. As and when these posts will fill up, the Internal Audit of VAT/Sales Tax will be conducted very soon.

Keeping in view the facts stated above para may be dropped.

The Committee has recommended that system of internal audit be strengthened and sincere and pragmatic steps be taken to recover the outstanding dues under intimation of the Committee.

[3] 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 accepted objections valuing Rs 172.92 crore during the last 10 years, the amount recovered out of the accepted amount was minuscule Rs 40.87 crore. However, the progress of recovery in accepted cases was only 23.64 *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 synchronies

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. It is brought to notice that the Excise Policy is formulated on yearly basis. The arrears are closely monitored and various step are been taken right from declaring the arrears under Punjab Land revenue act, summoning of the defaulter, arrest and property attachment. The arrears are broadly divided into interstate arrears and Intra State arrears and concentrated efforts are being made to recover the same. The majority of services provided by State Excise have been computerized such as e-tendering, issuance of online pass and permits. Till now 23 services have been converted into online mode and the same has been integrated with Saral Portal. These steps will help in recovery and reeducation of arrears. Furthermore the department has identified those dealers who got migrated into GST regime by way of identifying their PAN submitted at the time of registration with the GSTN and a total no. of 124494 dealers were identified during this process. The arrear of the migrated dealers is being declared as arrears under GST u/s 142 of the GST Act and all those dealers who are having input tax credit in their credit ledger are required to pay the VAT arrears by way of issuing of DRC 07A. In this process an arrear of Rs. 79.6 crore has been recovered.

The Committee has recommended that sincere and pragmatic efforts be taken to expedite the recovery under intimation of the Committee.

[4] 2.3 Non levy of tax on purchases under Composition scheme:

Assessing Authority failed to levy tax on interstate purchases, importing good and purchases from unregistered dealers, resulting in under assessment of tax amounting to Rs. 4.98 crore. In addition, an interest of Rs. 3.62 crore was also leviable.

As per Rule 49-A of Section 9 of HVAT Act 2003, a developer may pay, as an option, in lieu of tax payable by him under the Act, by way of composition of lump sum tax calculated at the compounded lump sum rate of one *per cent* to entire aggregate amount specified in the agreement. In case composition developer procure or purchase goods from dealers other than the registered dealers from within or outside the State, he shall be liable to pay an amount equal to the amount of tax that would have been payable, had the goods been purchased within the State from a registered dealer. Further, composition developer shall pay tax at the rate of four *per cent* on purchase price of goods purchased and or received from any place outside the State including imports from out of India. Further, interest was also leviable under Section 14 (6) of the HVAT Act.

Scrutiny of the records (November 2018) revealed that in the office of{(DETC) (ST)} Gurugram (East), four developers who had opted for composition scheme and made interstate purchases, imported goods and made purchases from unregistered dealers amounting to Rs 66.84 crore for execution of works contract. While finalising assessment (November 2017) for the year 2014-15, the Assessing Authority (AA) did not levy tax at the rate of four *per cent* on goods purchased and or received from any place outside the state including imports from out of India and at the rates of 13.125 *per cent* on purchases made from dealers other than the registered dealers from within or outside the State, which resulted in under assessment of tax of Rs 4.98 crore. In addition, interest of Rs 3.62 crore was also not levied.

The matter was reported to the Government in September 2020, During exit conference (March 2021), the Department accepted the audit observations and stated that case had been sent to the Revisional Authority for examination in March 2019. Thereafter, the revisional proceedings have been started under Section 34 of the HVAT Act.

The department in its written reply stated as under:-

1. M/s IREO Victory Valley (P) Ltd., Gurugram (East) TIN 6071834720, A.Y. 2014-15

In reply to audit para, it is submitted that the case has been sent to the revisional authority for examination. Result of the revisional proceedings will be intimated to the audit in the due course.

2. M/s IREO Pvt. Ltd., Gurugram (East), TIN 6651834595, A.Y. 2014-15

In reply to audit para, it is submitted that the case has been sent to the revisional authority for examination. Result of the revisional proceedings will be intimated to the audit in the due course.

In view of the above para may be dropped.

3. M/s IREO Grace Realtech (P) Ltd., Gurugram (East), TIN 6191837564, A.Y. 2014-15

In reply to audit para, it is submitted that the case has been sent to the revisional authority for examination. Result of the revisional proceedings will be intimated to the audit in the due course.

4. M/s IREO Residency Co. (P) Ltd., Gurugram (East), TIN 6461837949, A.Y. 2014-15

In reply to audit para, it is submitted that the case has been sent to the revisional authority for examination. Result of the revisional proceedings will be intimated to the audit in the due course.

The Committee has recommended that revisional proceedings be concluded in a time bound manner and sincere and pragmatic steps be taken to expedite the recovery under intimation of the Committee.

[5] 2.4 Loss of revenue due to non-reversal of Input Tax Credit:

Assessing Authority did not reversed proportionate Input Tax Credit of Rs. 2.33 crore, resulting in loss of revenue to the Government. In addition, interest of Rs. 1.76 crore was also leviable.

As per notification issued in September 2015 under Schedule 'E', Entry 3 (b) (iii) read with Section 8 (1) of the HVAT Act, when goods are sold at a sale price lower than the purchase price, input tax is admissible to the extent of output tax liability, if any, on the sale of such goods. Further, interest is also leviable under Section 14 (6) of the HVAT Act.

Scrutiny of the records (between August and October 2019) revealed that in the office of DETC (ST) Ambala Cantt, a dealer purchased mobile phones valuing Rs 201.97 crore during the year 2015-16, of which the AA allowed input tax credit (ITC) of Rs 9.43 crore on the local purchase of Rs 112.47 crore. Further, as per Trading Account the dealer had shown loss of Rs 49.95 crore on which proportionate ITC was required to be reversed as the benefit of ITC was admissible only to the extent of output tax liability as per notification, *ibid*. The AA, while finalising assessment (November 2018) did not reverse the proportionate ITC of Rs 2.33 crore resulting in loss of revenue to the Government. Further, interest of Rs 1.76 crore was also leviable.

The matter was reported to the Government in November 2020. During exit conference (March 2021), the Department accepted the audit observation and stated that the case had been sent to the DETC–cum-Revisional Authority, Ambala for taking *suo motu* action in September 2019 and final outcome of the case has not been received (May 2021).

The department in its written reply stated as under:

1. M/s Bell Enterprise, Ambala Cantt., TIN 06251055033, A.Y. 2015-16

In reply to the audit memo, it is submitted that the case was sent to the Deputy Excise and Taxation Commissioner-Cum- Revisional Authority, Ambala for taking suo moto action in the matter vide Endst. No.3212 /dated 12.09.2019. The case has not been decided by the Revisional Authority yet.

The Committee has recommended that revisional proceedings be concluded in a time bound manner of three months under intimation of the Committee.

[6] 2.5 Inadmissible Input Tax Credit:

Assessing Authority, allowed benefit of Input Tax Credit without verification of purchases from selling dealers, resulting in incorrect grant of Input Tax Credit of Rs. 9.27 crore.

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. ETC Haryana, issued instructions in March 2006 and July 2013 that cent *per cent* verification of ITC up to the stage of actual payment of tax shall be done. Further, Section 38 of the HVAT Act provides for penal action (three times of tax avoided as penalty) for claims on the basis of false information and incorrect accounts or documents etc.

Scrutiny of the records (between January and October 2018) revealed that while finalising the assessment of 24 dealers of eight¹ DETC (ST) for 2013-14 and 2014-15 (between September 2016 and March 2018), the AAs allowed benefit of ITC of ` 9.27 crore without verification of purchases and actual payment of tax from selling dealers as detailed in **Table 2.2** below:

Table 2.2
Details of irregular ITC claimed

(Rs in crore)

Sr. No.	DETC	No.of cases	Bogus Purchase	Rate Of Tax	Bogus ITC claimed	Penalty u/s 38	Total Amount
1	Namaul	2	29,31,71,181	5%	1,46,58,559	4,39,75,677	5,86,34,236
2	Gurugram (South)	3	10,13,98,164	5 to 13.125 %	76,64,713	2,29,94,139	3,06,58,852
3	Faridabad (East)	2	18,27,75,458	5.25 to 13.125 %	98,71,064	2,96,13,192	3,94,84,256
4	Gurugram (North)	1	23,60,269	5.25 and 13.125 %	2,80,386	8,41,158	11,21,544
5	Panipat	11	43,30,50,930	5.25 and 13.125 %	4,88,61,955	14,65,85,865	19,54,47,820

6	Jind	2	5,45,76,182	5.25 to 13.125 %	29,77,310	89,31,930	1,19,09,240
7	Jhajjar	1	10,20,02,872	5.25 to 8.40 %	55,73,698	1,67,21,094	2,22,94,792
8	Kaithal	2	2,66,66,657	5 and 13.125 %	28,58,113	85,74,339	1,14,32,452
Total		24	1,19,60,01,713		9,27,45,798	27,82,37,394	37,09,83,192

Source: Calculated by Audit

On cross-verification of sale/purchase lists of concerned dealers by audit, it was noted that either the selling dealers had not shown any sales to these dealers or RC of selling dealers were cancelled. This resulted in incorrect grant of ITC of Rs 9.27 crore. In addition, penalty of Rs 27.82 crore was also leviable.

The matter was reported to the Government in December 2020. During exit conference (March 2021) the Department accepted the audit observations and stated that in seven cases demand of Rs 7.18 crore had been created of which Rs 7.12 lakh had been recovered in two cases and in one case of DETC Panipat, the assessee had filed an appeal. In 12 cases letters have been issued for purchase verification/statutory notices in form VAT N-2. Two cases were sent to DETC (I) cum revisional authority for revision and in remaining two cases revision/re-assessment proceedings are under process.

Department to ensure putting in place stringent mechanism of allowing benefit of ITC after due verification and the responsibility of the AAs may be fixed.

The department in its written reply stated as under:

1. M/s Annu Trading Company, Narnaul, TIN 06932410718, A.Y. 2013-14

In reply to the audit para it is submitted that the dealer is doing business of trading of food and grains. The original assessment for the A.Y 2013-14 was framed vide demand no. 02/2013-14, dated 18.01.2017 creating an additional demand of Rs. 62/- under HVAT Act. The copy of order alongwith TDN was duly served upon the dealer.

The audit para is partially admitted. Further, it is submitted that on the basis of audit objection the case was taken up for re-assessment u/s 17 of HVAT Act 2003. While deciding the case of the dealer in course of reassessment the Assessing Authority considered the GTO of Rs. 26,76,54,919/- and all the credential of the dealers which were pointed out by the Audit Party as non existent were checked and found alive except one M/s Swastik Trading Company, Narwana holding TIN 06642010219 which was found cancelled. w.e.f. 31.03.2009. The dealer had also furnished VAT-C4 certificates which were seen and taken on file. The Assessing Authority did not find any suppression or consilment of turnover by the dealer in the case. It was further pointed out that in view of the judgement by Hon'ble Punjab & Haryana High Court in the case of M/s Gheru Lal Bal Chand, it was held that suppression was on part of the selling dealers who have issued tax invoices and VAT-C4 certificates and collected tax acting as Government Agent being registered dealer. If the selling dealer has not shown the sales in returns to avoid payment of tax the liability cannot be fastened on the purchasing dealer. Accordingly the case was re-assessed while creating additional demand of Rs. 308501. The same has been recovered vide GRN no. 59808342 dt. 11.11.2019. Hence para may please be dropped.

2. M/s Suresh Chand Subhash Chand, Narnaul, TIN 06252404690, A.Y. 2013-14

In reply to the audit para it is submitted that the dealer is doing business of trading of food and grains. The original assessment for the A.Y 2013-14 was framed vide demand no. 01/2013-14, dated 18.01.2017 creating additional demand of Rs.1258/- under HVAT Act and NIL under CST Act. The copy of order alongwith TDN has duly been served upon the dealer.

The audit para is partially admitted. Further, it is submitted that on the basis of audit objection the case was taken up for re-assessment u/s 17 of HVAT Act 2003. While deciding the case of the dealer in course of reassessment the Assessing Authority considered the GTO of Rs. 33,79,78,647/- and all the credential of the dealers which were pointed out by the Audit Party as non existent were checked and found alive except one M/s Swastik Trading Company, Narwana holding TIN 06642010219 which was found cancelled. w.e.f. 31.03.2009. The dealer had also furnished VAT-C4 certificates which were seen and taken on file. The Assessing Authority did not find any suppression or consilment of turnover by the dealer in the case. It was further pointed out that in view of the judgement by Hon'ble Punjab & Haryana High Court in the case of M/s Gheru Lal Bal Chand, it was held that suppression was on part of the selling dealers who have issued tax invoices and VAT-C4 certificates and collected tax acting as Government Agent being registered dealer. If the selling dealer has not shown the sales in returns to avoid payment of tax the liability cannot be fastened on the purchasing dealer. Accordingly the case was re-assessed while creating additional demand of Rs. 403174. The same has been recovered vide GRN no. 59808993 dt.11.11.2019. Hence the para may please be dropped.

3. M/s Shree Vardhman Infraheight, Gurugram (South) TIN 6701835586, A.Y. 2014-15

In reply to audit memo, it is submitted that the audit objection is accepted. The dealer is a builder/developer. The purchase shown for year 2014-15 from M/s J.J. Sales Corporation has been verified from DETC (ST) Panipat and found ingenuine, based on that N-2 and N-3 has been served upon the dealer and finally decided by creating an additional demand worth Rs. 17593849/- vide order No. 17A dated 18.08.2022.

4. M/s Paras Infrastructure, Gurugram (South) TIN 06831936429, A.Y. 2013-14

The audit objection raised that the dealer has made purchases from cancelled dealer is not correct. From the verification report of the dealer as shown on portal these dealers were live during the year 2013-14. On the basis of the fact, it is requested to drop the audit objection.

5. M/s Aar Kay Building Material, Gurugram (South) TIN 06571929699 A.Y. 2014-15

In view of the audit memo, it is submitted that the case was reassessed and penalty was imposed under section 38 of the HVAT Act, 2003 thereby creating an additional demand of Rs. 11868752/-. The dealer preferred an appeal to Jt. E.T.C. (Appeal). Faridabad against the impugned order. Ld. Appellant Authority quashed the said Reassessment order dated 04.01.2019 vide its order dated 14.07.2020. Ld. Appellant Authority has mentioned that penalty u/s 38 can't be imposed as the reassessment order is hit by the judgment of Hon'ble Supreme Court of India in M/s Larsen & Toubro Ltd. Vs. State of Jharkhand & others reported as (2017) 56 PHT 613 (SC) and the undeniable illegal and unsustainable penalty proceedings being in compete violation of Rule 31 of HVAT Rule and judgments of

Apex Court in the case of M/s Hindustan Steel Ltd. Reported as 25 STC 211 (SC). However, an appeal against the order of the Joint Excise & taxation Commissioner (Appeal) Faridabad has been preferred in Hon'ble Haryana tax Tribunal, Chandigarh. The outcome of the same will be intimated in the due course.

Hence para may please be dropped.

6. M/s Bindal Trading Co. Faridabad (South), TIN 06641207059 A.Y. 2014-15

The Audit Para is admitted. The dealer was engaged in business of trading in Mustard Oil and Cake, Kiryana Goods, Casting and Building Material. The registration of the firm has cancelled suo moto w.e.f 01.11.2018. Further, in compliance of the audit objection the case has been re-assessed vide D. No. 05 dated 28.11.2022, disallowing ITC on purchases made from M/s Shri Ram Trading Co. TIN No. 0603122060 for Rs. 2653150@13.125% for Rs. 348226/- and a penalty 3 times of ITC on Rs. 348226 x 3 = Rs. 1044678/- (Total Rs. 348226/- + Rs. 1044678/- = 1392904/-) have been imposed upon the dealer. TDN alongwith copy of order served upon the dealer on 02.12.2022.

Efforts are being made to recover the amount.

7. M/s Trisha Trading Co., Faridabad (East), TIN 6611224977, A.Y. 2014-15

In reply of audit memo, it is submitted the original assessment was framed by the then assessing authority vide order no. 715 dated 07.03.2018 disallowing the input claim due to non submission of VAT C-4 and purchase bills and created a demand of Rs. 43436667/- (Tax Rs. 43436667/-, Intt. Nil, Penalty Nil) under the HVAT Act, 2003.

After that the dealer preferred to file an appeal before the Joint Excise & Taxation Commissioner (Appeal) Faridabad on 15-05-2018. The Appellate Authority decided the case and remanded back to Assessing Authority vide order No. 431 dated 02-08-2018.

The Assessing Authority decided the remand case vide order no. 02 dated 02-07-2020 creating a demand of Rs. 17717701/- (Tax Rs.9717671/-, Intt. 8000030/-, Penalty Nil) under Act-2003. The dealer has again filed an appeal before the Joint Excise & Taxation Commissioner (Appeal) Faridabad was fixed for 14-02-2023 the result of the same will be informed later on.

8. M/s Bansal Sales Corporation, Gurugram (North), TIN 6421930703 A.Y. 2014-15

In reply to Audit Para it is submitted that M/s Bansal Sales Corpn. Gurgaon holding TIN 06421930703 was a Trader of Cement, Hardware, Building Material etc. The original assessment for the year 2014-15 under question was framed by the then Assessing Authority vide Demand No. 23 dated 2.6.2017 creating demand Nil. Copy of order duly served upon the dealer. The firm is **closed** and **not migrated** to GST regime.

The Audit party has raised the objection that the dealer has made purchases from the cancelled dealers i.e. M/s S.S. Trader, Swastic Sales Corp., SC Sales Corp. & M/s Sun Industries.

In this matter, it is submitted that the verification letters were issued to the Concerned Authorities for verification of genuineness of purchases made by this firm. Verification received from the Concerned Authorities and **para is admitted**.

Re-assessment proceedings under Section 17 of the HVAT Act, 2003 is being initiated against the dealer and the final outcome will be intimated after finalization.

9. M/s R.K Sales, Panipat, TIN 6432625266, A.Y. 2014-15

The audit para is admitted. In reply to audit para, it is submitted that the dealer dealt in **Yarn, iron & steel trading, textile machinery** etc. The original assessment was framed by the then Assessing Authority vide disposal no. 543 dated 02.11.2016. After audit objection the case was taken up **for re-assessment under section 17 of HVAT Act, 2003** and the re-assessment of case has been finalized vide order No. 12A dated 03.11.2020 by creating a demand of Rs. 4149836/- under HVAT Act, 2003. On a/c of suppression of sale. Recovery process has been started. Notices were issue to recover the arrear. **Firm is lying closed and also not migrated to GST regime, hence stands cancelled automatically w.e.f. 30.06.2017.** Recovery is not possible in normal course. Accordingly, *Arrears has been declared under Punjab Land Revenue Act, 1887 on 04.11.2021. Recovery notices were also issued to both the sureties.* Both the surety firms are closed now and also not migrated to GST regime. In addition to this, letter has been written to the Tehsildar, Panipat on dated 2767dated 05.05.2022 and 4992 dated 02.08.2022to provide the details of immovable property i.e. land/any other property owned by the dealer. **Now, a reminder letter is again written to the Tehsildar, Panipat vide memo no. 7465 dated 08.12.2022 with a copy to the worthy District Collector. Whenever the reply is received, action as per law will be initiated against the dealer.**

10. M/s Maa Vaishnow Traders, Panipat, TIN 6482625384, A.Y. 2014-15

In reply to audit para, the original assessment in this case was framed vide disposal no. 810/2014-15 dated 28.10.2016. The dealer is a trader of lubricant etc.

The audit objection is denied as the Assessing Authority allowed concessional rate of tax @ 2% against C' form which is duly verified from DVAT portal. In the present case the fact is admitted that the purchasing dealer was registered in the state of Delhi at the time of inter-state transaction against which C-forms has been issued. Cancelling Registration Certificate retrospectively i.e. from the date of registration does make the C-forms invalid. The reliance is put on the Hon'ble Delhi High Court in the case of Jain Manufacturing (India) V/s Commissioner of Value Added Tax & Another (2016) 93 VST 326 & Hon'ble Punjab & Haryana High Court in the case of M/s Saroj Tradecom Pvt. Ltd., Ranchi V/s The Commissioner of Value Added Tax Department, Excise & Taxation, Haryana & Another. CWP no. 23513 of 2017 (o&m) held that

"Whatever may be the effect of retrospective cancellation upon the selling dealer it can have no effect upon any person who has acted upon the strength of a registration certificate when the registration was current. The argument on behalf of the department that it was the duty of persons dealing with registered dealers to find out whether a state of facts exists which would justify the cancellation of registration must be rejected. To accept it would be to nullify the provisions of the statute which entitle person dealing with registered dealers to act upon the strength of registration certificates.

The report is also placed on file. In view of above, the para may please be dropped.

11. M/s Sahil Polyplast, Panipat, TIN 6872610086, A.Y. 2013-14

The audit para is admitted. In reply to audit para, it is submitted that the dealer dealt in **Plastic Dana, Sutli, Tat** etc. The original assessment was framed by the then Assessing Authority vide disposal no. 1227 dated 20.03.2017 and demand of Rs. 49,950/- was created under HVAT Act and Rs. 1,24,752/- under CST Act 1956. After audit objection the case was taken up **for re-assessment under section 17 of HVAT Act, 2003** and the re-

assessment of case has been finalized by the Assessing Authority vide order no. 11B dated 21.03.2022, in which an additional demand of Rs. 9451092/- (Tax 23,75,059/- + Penalty 70,76,033/-) created against the dealer vide disposal no. 11B dated 21.03.2022. Demand notice in form N-4 duly issued to the dealer. **Firm is not found at the given address. The firm was migrated into GST and cancelled suo motto on 06.10.2020.** Further, reminder recovery letter has been issued to the dealer on dated 27.04.2022. Recovery notices have been issued to both the sureties dated 08.08.2022. **Surety firms are not found at the given address. The arrears have been declared as an arrear under Punjab Land Revenue Act, 1887 on 30.08.2022 and summon dated 30.08.2022 has been issued to the proprietor of firm. A Letter has been issued to the Tehsildar, Panipat vide memo no. 5449 dated 30.08.2022 to provide the details of immovable property i.e. land/any other property owned by the dealer. Now, a reminder letter is again written to the Tehsildar, Panipat vide memo no. 7469 dated 08.12.2022 with a copy to the Worthy District Collector.**

12. M/s Hindustan Fabricator, Panipat, TIN 6492616503, A.Y. 2013-14

The para is admitted and in reply to audit objection it is submitted that the dealer firm deals in **readymade concrete mixture supply** and the original assessment of the dealer firm was made on dated 01/03/2018 **under section 15(3) of HVAT Act, 2003. The firm is active now and also migrated/registered under GST Act, 2017.** Against the order of Assessing Authority dated 01/03/2018, the dealer had preferred an appeal before JETC (A), Rohtak and The Jt. ETC (Appeal), Rohtak remanded the case back to Assessing Authority vide order dated 08/04/2019 to decide the case afresh. After that the Assessing Authority decided the remand case vide order dated 05/04/2021 and a fresh demand amounting to Rs.3010718/- under HVAT Act, 2003 was assessed. It is worth to mention here that the Assessing Authority had finalized the remand case keeping in mind the audit objections raised by the audit officer by way of disallowing ITC worth Rs.812158/- of M/s J.J. Sales Corporation TIN 006462623552. Also, a penalty amounting to Rs.2436474/- under section 38 of the HVAT Act, 2003 is levied in the remand order dated 05/04/2021. The assessment order was duly served upon the dealer on dated 15/08/2021. Aggrieved with remand order dated 05/04/2021 of assessing authority, the dealer has again preferred an appeal before JETC, (A) Rohtak on dated 14/10/2021. The case is yet to be fixed. **In the mean-time, as Joint ETC (A), Rohtak has not stayed on recovery proceedings, hence recovery proceedings have been initiated against the dealer firm by way of declaring the arrear under Punjab Land Revenue Act, 1887 vide order dated 02/12/2022.** Recovery notices have been sent to the dealer as well as Land Revenue Act, 1887 for realization of the arrear.

Hence, in view of above-mentioned facts, the audit objection may pleas be dropped.

13. M/s Om Building Material, Panipat, TIN 6942621348, A.Y. 2014-15

Audit para is admitted. The dealer is a trader of Cement. The firm got migrated holding GSTIN-06DEPPS4638Q1ZE, it is submitted that original assessment for the A.Y. 2014-15 of the case was framed under deemed assessment scheme under section 15 (1) of HVAT Act, 2003 by the then Assessing Authority vide Disposal No. 225/14-15 dated 03.10.2016, creating a demand of Rs. NIL under VAT Act and Rs. NIL/- under CST Act, 1956, against the dealer. Notice dated 26.07.2022 for re-assessment under section 17 of HVAT Act, 2003 and section 38 of HVAT Act, 2003 for levy of penalty has been issued for 05.08.2022 to the dealer/firm. Re-assessment and penalty order has been passed vide disposal no. 3

dated 05.08.2022 creating an additional demand of Rs. 6261801/-. The above-mentioned re-assessment order and VAT N-4/TDN has been sent to the dealer. Now, show cause notice under section 142 (8) of HGST Act, 2017 has been sent to the dealer for recovery on dated 01.02.2023 through E-mailed. The final reply will be submitted after final decision.

14. M/s Shakumbhri Enterprises, Panipat, TIN 6502611890, A.Y. 2014-15

Audit para admitted. The dealer M/s Shakumbri Enterprises was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06502611890. The dealer deals in trading of yarn. The dealer is working now. The case of M/s Shakumbri Enterprises for the assessment year 2014-15 was assessed under Section 15(3) Section of the HVAT Act, 2003 vide Disposal No. 231 dt.19.09.2016.

In reply of Audit objection, it is intimated that the case is reassessed vide disposal No. 16A dated 29.07.2022 and additional demand of Rs. 81867/- was created. A copy of order and TDN is duly served to the dealer dated 08.08. 2022. Recovery notice is also issued to the dealer dated 28.11.2022. Further more, another recovery notice is also issued to the dealer for dated 31.01.2023. The process of recovery is under progress.

Hence, Audit para may be dropped.

15. M/s Global Sales Agency, Panipat, TIN 6722623409, A.Y. 2013-14

Para is admitted and in reply to audit para, it is submitted that the dealer dealt in **Particle Board, Laminate Sheet, Craft Paper, UPVC Window Frame etc.** and the original assessment in this case was framed **under section 15(3) of HVAT Act, 2003** on 18/01/2017. The case of the dealer firm was taken up for **reassessment under section 17 of HVAT Act, 2003** and the re-assessment of case was finalized by the Assessing Authority vide order No. 1B, dated 18/05/2021, in which a demand of Rs.52114075/- including penalty of Rs.44525226/- under section 38 of HVAT Act, 2003 was created on a/c of disallowing ITC of the dealers as per audit objection. The re-assessment order and TDN served upon the dealer by substituted service as firm is lying closed since long. As **Firm is not migrated to GST regime, hence stands cancelled automatically w.e.f. 30/06/2017.** 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 07/03/2022. Also, recovery notices have been issued to the sureties namely, i.e., Sh. Sunil Kumar prop. of M/s Arihant Traders, Railway Road, Samalkha TIN 06772623049 2. Sh. Pawan Kumar prop. of M/s Haryana Traders, Sitaram Colony, Samalkha TIN 06822622869. Both the sureties have not been found at the address given hence recovery notices are pasted at the last known premises of the sureties A letter has been written to the Tehsildar, Samalkha on dated 09/04/2021 and 01/08/2022 to supply the property details of the proprietor but no reply received till date. **Now, a reminder letter is again written to the Tehsildar, Samalkha on dated 08/12/2022.** Whenever the reply is received, appropriate action as per law will be initiated against the dealer.

16. M/s Arihant Traders, Panipat, TIN 6772623042, A.Y. 2013-14

Para is admitted and in reply to audit para, it is submitted that the dealer dealt in **Tiles, Fabric, Leather, Craft Paper etc.** and the original assessment in this case was framed **under section 15(3) of HVAT Act, 2003** on 13/01/2017. The case was taken up for **re-assessment under section 17 of HVAT Act, 2003.** The re-assessment of case has been finalized by the Assessing Authority vide order No. 1C, dated 18/05/2021, in which a demand of Rs.21824471/- including penalty Rs.16591770/- under section 38 of HVAT Act

of on a/c of disallowing the ITC from cancelled dealers. **Firm is lying closed since a long and also not migrated to GST regime, hence stands cancelled automatically w.e.f. 30/06/2017.** 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 prop, i.e., Sh. Sunil S/o Sh. Ram Kumar on dated 07/03/2022. Also, recovery notices have been issued to the sureties namely, i.e., Sh. Ramesh Jain prop. of M/s Rahul Box Factory, Plot No.189, HSIIDC, Phase II, Kundli, Sonapat TIN 0623301541 2. Sh. Pawan Kumar prop. of M/s Haryana Traders, Sitaram Colony, Samalkha TIN 06822622869 for dated 27/12/2021. Both the sureties firms are not found at their business premises address. Both the sureties firms are also not migrated to GST regime. In addition to this, letter has been written to the Tehsildar, Samalkha on dated 09/04/2021 and 01/08/2022 for supply of the property detail in the name of Sh. Sunil S/o Sh. Ram Kumar but no reply received till date. **Now, a reminder letter is written to the Tehsildar, Samalkha on dated 08/12/2022.** Whenever the reply is received, appropriate action as per law will be initiated against the dealer.

17. M/s Haryana Traders, Panipat, TIN 06882622869, A.Y. 2013-14

Para is admitted and in reply to audit para, it is submitted that the dealer dealt in **Craft Paper, Chemicals, Synthetic Rubber etc.** and the original assessment in this case was framed **under section 15(3) of HVAT Act, 2003** on 16/01/2017. The case was taken up for re-assessment **under section 17 of HVAT Act, 2003.** The re-assessment of case has been finalized by the Assessing vide order No. 1A, dated 18/05/2021, in which a demand of Rs.60841638/- including penalty Rs.51495255/- under section 38 of HVAT Act of on a/c of disallowing the ITC from cancelled dealers. **Firm is lying closed since a long and also not migrated to GST regime, hence stands cancelled automatically w.e.f. 30/06/2017.** Recovery is not possible in normal course. Also, it is worth to mention here that the dealer had submitted Term Deposit Receipt Rs. 2.00 Lakh at the time of granting RC and a letter has been written to the concerned Bank Branch for getting complete details of TDR. Accordingly, Arrear has been declared under Punjab Land Revenue Act, 1887 and summon has been issued to the prop, i.e., Sh. Pawan Kumar S/o Sh. Chand Ram on dated 07/03/2020 and pasted at the last known premises of the firm. A letter has been written to the Tehsildar, Samalkha on dated 09/04/2021 and 01/08/2022 to supply the property details of the proprietor but no reply received till date. **Now, a reminder letter is again written to the Tehsildar, Panipat vide No. on dated 8/12/2022.** Whenever the reply is received, appropriate action as per law will be initiated against the dealer.

18. M/s Sharma & Co., Panipat, TIN 6202624180, A.Y. 2014-15

The para raised by the Audit Party is admitted. In reply to the audit para, it is submitted that a notice for Re-assessment under Section 17 and Section 38 alongwith VAT N-3 & VAT N-2 issued and served upon the dealer. Thereafter, Re-assessment case under Section 17 and Section 38 of HVAT Act, 2003 has been decided on 30.03.2021 and created an additional demand of Rs. 49,51,734/-. Order alongwith demand notice in form of VAT N-4 have also been served upon the dealer through substitute service by pasting the same at the given business premises on 06.04.2021. The firm is closed and also not migrated under GST. Recovery proceeding has also been started by giving notices to the dealer and Sureties on 25.05.2022 & served upon through substitute services at the last given address. After further enquiry, both the sureties were migrated under GST regime but presently not functioning, stands closed. However, efforts are being made to trace out the sureties and recover the amount. Recovery notices at the postal address of the 3

Partners of the firms have also been sent through post vide No. 5438, 5439 & 5440 dated 30.08.2022. Moreover, letters to the Commissioner of Municipal Corporation, Estate Officer, HUDA & Tehsildar, Panipat have also been sent with a request to provide the details of immovable property in the name of any partners i.e. Sh. Balwan Sharma, Sh. Sunil Kumar & Sh. Om Parkash Sharma vide this office letter Nos. 5458 to 5466. In reply to letter issued as stated above in regard to Sh. Om Parkash, one of the Partner of the firm, a letter has been received from the Estate Officer, HSVP, Panipat, in which he stated that as per PPM record there is no plot in the name of Sh. Om Parkash Sharma S/o Sh. Abhey Ram Sharma in HSVP, Panipat.

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

19. M/s Jai Ambey Fiber, Panipat, TIN 6422618724, A.Y. 2014-15

The audit para is admitted. In reply to audit para, it is submitted that the dealer dealt in **Cotton ginning industries, all kind of cotton waste** etc. The original assessment was framed by the then Assessing Authority vide disposal no. 648 dated 03.11.2016. After audit objection the case was taken up **for re-assessment under section 17 of HVAT Act, 2003** and the re-assessment of case has been finalized vide order No. 12B dated 03.11.2020, by creating a demand of Rs. 3355980/- under HVAT Act, 2003. Various recovery notices were issued to recover the outstanding arrear. **Firm is lying closed and also not migrated to GST regime, hence stands cancelled automatically w.e.f. 30.06.2017.** Recovery is not possible in normal course. Accordingly, *Arrears has been declared under Punjab Land Revenue Act, 1887 on 04.11.2021. Recovery notices have been issued to both the sureties also.* Both the surety firms are closed now and also not migrated to GST regime. In addition to this, letter has been written to the Tehsildar, Panipat on dated 27.05.2022 to provide the details of immovable property i.e. land/any other property owned by the dealer. **Now, a reminder letter is again written to the Tehsildar, Panipat vide memo no. 7471 dated 08.12.2022 with a copy to the worthy District Collector.**

20. M/s Mahaluxmi Agro Traders, Jind, Tin 06972011638, A.Y. 2014-15

The case is re-opened under section 17 of HVAT Act, 2003. Now the case is finally fixed for 02.02.2023. Result will be intimated after decision of the case.

21. M/s Shubham Fertilizers Jind, Tin 06972010086, A.Y. 2014-15

The case is re-opened under section 17 of HVAT Act, 2003. Now the case is finally fixed for 02.02.2023. Result will be intimated after decision of the case.

22. M/s V Cell India Impex Pvt. Ltd., Jhajjar, TIN 06931707371, A.Y. 2014-15

In reply to this Audit Objection, it is submitted that the audit objection is admitted and the case of the firm for the year 2014-15 has been taken for re-assessment under Section 17 of HVAT Act, 2003. Therefore, the case has been re-assessed vide demand No. 100-A dated 23.06.2021 and an additional demand to the tune of Rs. 5521169/- as tax and of Rs.16721094/- as penalty (total demand of Rs. 22242263/-) has been imposed on the dealer. Assessment order & TDN were served to the dealer. Further, the dealer has preferred an appeal before JETC(A), Rohtak on dated 24-10-2021.

Keeping in view of the above facts, it is requested to drop this audit objection.

23. M/s Satya Rice Pvt. Ltd., Kaithal, TIN 06122109736, A.Y. 2014-15

The audit pointed out that the ITC has been wrongly allowed by the Assessing Authority while framing assessment for the year 2014-15 of M/s Satya Rice Pvt. Ltd. on purchases made from M/s Guru Kirpa International Cheeka. At the time of assessment, the purchases shown by the purchasing dealer has been verified from the file of selling dealer duly shown in the LS-9 list submitted by the selling dealer. It is brought to the notice of audit that action of re-assessment u/s 17 of HVAT Act 2003 has already been taken by the concerned Assessing Authority against the selling dealer M/s Guru Kirpa Industries and levied tax of Rs 14865952/- and also imposed penalty of Rs. 44597856/- (three times of the tax) u/s 38 of HVAT Act 2003 vide demand no. 632B dated 16.10.2018. Hence there is no revenue loss to the state ex-chequer of the ITC to the purchasing dealer is allowed. On the other side if the ITC claimed by the purchasing dealer is declined it will become a double taxation i.e on selling dealer as well as on purchasing dealer which is not justified.

Keeping in view the facts the audit objection may please be dropped.

The Committee has recommended that all the pending cases be decided/concluded in a time bound manner under intimation of the Committee.

[7] 2.6 Evasion of Tax due to non-accountal of inter-state purchases:

The Assessing Authority, did not tak action to assess ceses of suppressed turnover on inter-state purchases, resulting in loss of revenue of Rs. 27.89 crore, including penalty of Rs. 20.92 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 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.

Scrutiny of the records (April 2019) of DETC (ST) Panipat revealed that statutory declaration forms 'C' and 'F' were issued to six dealers. These dealers had made interstate purchases worth Rs 53.13 crore against the declaration forms during 2014-15 from the MP dealers on Forms 'F' and 'C'. The Commercial Tax Department, Madhya Pradesh requested (January 2017) to verify the genuineness of these declaration forms and transactions. DETC Panipat after verification informed the Madhya Pradesh authority that the dealers were cancelled or have not shown any purchase from MP dealers.

Further, Audit observed (January to April 2019) that four dealers had not filed any returns and two dealers had not disclosed any interstate purchases. However, Registration Certificates of all six dealers were cancelled w.e.f. 30 June 2015 (dated July and September 2015). Though there was sufficient information with the assessing authority, yet the AA did not take any appropriate action to assess these cases. Therefore, non-assessment of tax and non levy of additional tax including penalty for suppression of interstate purchases resulted in loss of revenue of Rs 6.97 crore. In addition, a penalty of Rs 20.92 crore was also leviable.

The matter was reported to the Government in December 2020. During exit conference (March 2021), the Department accepted the audit observations and stated that in four cases, additional demand of Rs 15.25 crore was created and recovery proceedings have been started. In one case, the dealer had not filed any returns for 2013-14 to 2015-16 hence, case was not assessed and one case has been sent to Revisional Authority for *suo motu* action.

Department may strengthen its internal control mechanism for reviewing such cases and fix responsibility of the Assessing Authority.

The department in its written reply stated as under:

1. M/s Durga Trader, Panipat, TIN 6422624835, A.Y. 2014-15

In reply to audit para it is submitted that the dealer is a trader. The case was reassessed on the basis of audit objection U/S 17 of HVAT 2003 vide order no. 71A dated 01.12.2020 creating an additional demand of Rs. 67770544/-. Notice for recovery has been issued dated 26.03.2021, 27.06.2022 & 22.07.2022. Firm is nonexistent on the given address as per report of process server. The firm cancelled w.e.f 09.07.2015. Notice to the sureties is also sent on 16.09.2022. Both the sureties of the firm have already been cancelled. Arrear declared under Land Revenue Act on 16.09.2022. A summon to dealer was issued on 27.09.2022 and a letter was written to Tehsildar on dated 08.12.2022 to know the details of immovable property in the name of the firm / person.

2. M/s Sky International, Panipat, TIN 6052622274, A.Y. 2014-15

Audit para is admitted. The dealer is a trader of Building Material. The firm got cancelled w.e.f. 31.03.2015, it is submitted that original assessment for the A.Y. 2014-15 of the case was framed under section 15 (4) of HVAT Act, 2003 exparte by the then Assessing Authority vide Disposal No. 1139/14-15 dated 26.03.2018, creating a demand of Rs. 4335110/- under VAT Act and Rs. /- under CST Act, 1956, against the dealer. Notice dated 26.07.2022 for re-assessment under section 17 of HVAT Act, 2003 and section 38 of HVAT Act, 2003 for levy of penalty has been issued for 05.08.2022 to the dealer/firm. Re-assessment of original assessment for the A.Y. 2014-15 of the case was framed under Section 17 of HVAT Act, 2003 and penalty under section 38 of HVAT Act, 2003 reassessment by the then assessing authority vide disposal No. 2 dated 05-08-2022, creating a demand of Rs. 79803716/- under VAT Act and Rs. /- under CST Act, 1956, against the dealer. Since firm is lying closed Further a recovery notices dated 12.08.2022, 26.08.2022 and 05.09.2022 has been issued. The arrear is declared under Land Revenue Act, 1887 vide order dated 14.09.2022. Letters have been written to Tehsildar, Panipat vide letter no. 7424 dated 06.12.2022, HSPV vide letter no. 7423 dated 06.12.2022 & Municipal Corporation, Panipat vide letter no. 7425 dated 06.12.2022 respectively to know the immovable property in the name of the firm/proprietor. Now, again a letter in the form of reminder dated 09.12.2022 is also written to the Tehsildar with a copy to worthy District Collector to know the whereabouts of the immovable property in the name of firm/person. The dealer submitted two bank guarantee one lakh each at the time of Registration. A letter has also been issued to the Concerned Bank to release the amount in favour of the department.

3. M/s Swastik International, Panipat TIN 655265212, A.Y. 2014-15

The audit para is admitted. In reply to audit para, it is submitted that the dealer dealt in **other trading activity** etc. After audit objection the case was taken up **for re-assessment**

under section 17 of HVAT Act, 2003 and the re-assessment of case has been finalized vide order No. 14C dated 16.11.2020, in which a demand of Rs. 52380956/- was created under HVAT Act, 2003 on a/c of suppression of sale. Recovery process has been started. Various recovery notices were issued to recover the outstanding arrears. **Firm is lying closed and also not migrated to GST regime, hence stands cancelled automatically w.e.f. 30.06.2017.** Recovery is not possible in normal course. Accordingly, *Arrears has been declared under Punjab Land Revenue Act, 1887 on 13.02.2021. Recovery notices have been issued to both the sureties.* Both the surety firms are closed now and also not migrated to GST regime. In addition to this, letter has been written to the Tehsildar, Panipat vide memo no.2777 dated 06.05.2022 and 4981 dated 02.08.2022 to provide the details of immovable property i.e. land/any other property owned by the dealer. **Now, a reminder letter is again written to the Tehsildar, Panipat vide memo no. 7467 dated 08.12.2022 with a copy to the Worthy District Collector.**

4. M/s S.V. International, Panipat TIN 6892622394 A.Y. 2014-15

Audit para is admitted. The dealer is a trader of Building Material. The firm got cancelled w.e.f. 31.03.2015, As pointed out by the audit party cases were re-assessed vide Disposal No. 01 dated 12.04.2021 for A.Y. 2014-15 and Disposal No. 02 dated 12.04.2021 for A.Y. 2015-16 creating additional demand of Rs. 63207205/- and Rs. 3433410/- respectively. Copy of order and TDN stands served by substitute service i.e. by pasting on the conspicuous part of last known business premises of the firm on 16.04.2021. Since firm is lying closed Further a recovery notices dated 17.05.2022, 24.06.2022 and 12.07.2022 has been issued. The arrear is declared under Land Revenue Act, 1887 vide order dated 27.06.2022. Letters have been written to Tehsildar, Panipat vide letter no. 4987 dated 02.08.2022, HSVP vide letter no. 4989 dated 02.08.2022 & Municipal Corporation, Panipat vide letter no. 4988 dated 02.08.2022 respectively to know the immovable property in the name of the firm/proprietor. Notice to sureties i.e. M/s S.D. Enterprises holding TIN-6972621380 and M/s SHRI LAKSHMI TRADING CO holding TIN- 6642620543 have also been issued. Both the said sureties are also cancelled. Now, again a letter in the form of reminder dated 09.12.2022 is also written to the Tehsildar with a copy to worthy District Collector to know the whereabouts of the immovable property in the name of firm/person.

5. M/s Shaligram Trader (P) Ltd., Panipat TIN 6302623155, A.Y. 2014-15

The audit para is admitted. In reply to audit para, it is submitted that the dealer dealt in Auto Parts, Hardware Goods, sanitary goods etc. After audit objection the case was taken up for re-assessment under section 17 of HVAT Act, 2003 and the re-assessment of case has been finalized vide order No. 15A dated 18.11.2020 was created a demand of Rs. 43713904/- under HVAT Act, 2003 on a/c of suppression of sale. Recovery process has been started. Various notices were issued to the dealer for the recovery of the outstanding arrears. Firm is lying closed and also not migrated to GST regime, hence stands cancelled automatically w.e.f. 30.06.2017. Recovery is not possible in normal course. Accordingly, Arrears has been declared under Punjab Land Revenue Act, 1887 on 13.02.2021. Recovery notices have been issued to both the sureties also. Both the surety firms are closed now and also not migrated to GST regime. In addition to this, letter has been written to the Tehsildar, Panipat on dated 5450 dated 30.08.2022 to provide the details of immovable property i.e. land/any other property owned by the dealer. Now, a reminder letter is again written to the Tehsildar, Panipat vide memo no. 7473 dated 08.12.2022 with a copy to worthy District Collector.

6. M/s Shubh Mangalam Trader (P) Ltd., Panipat TIN 6312623156, A.Y. 2014-15

The audit para is admitted. In reply to audit para, it is submitted that the dealer dealt in Auto Parts, building material, Sanitary etc. and the original assessment was framed by the then Assessing Authority vide disposal no. 938 dated 24.11.2016. After audit objection the case was taken up for re-assessment under section 17 of HVAT Act, 2003 and the re-assessment of case has been finalized vide order No. 12C dated 03.11.2020, in which a demand of Rs. 41121461/- was created under HVAT Act, 2003 on a/c of suppression of sale. Recovery process has been started. Various notices were issued to recover the outstanding the arrear. Firm is lying closed and also not migrated to GST regime, hence stands cancelled automatically w.e.f. 30.06.2017. Recovery is not possible in normal course. Accordingly, Arrears has been declared under Punjab Land Revenue Act, 1887 on 12.02.2021. Recovery notices have been issued to both the sureties. Both the sureties' firms are closed now and also not migrated to GST regime. In addition to this, letter has been written to the Tehsildar, Panipat on dated 2789 dated 08.05.2022 and 4993 dated 02.08.2022 to provide the details of immovable property i.e. land/any other property owned by the dealer. Now, a reminder letter is again written to the Tehsildar, Panipat vide memo no. 7461 dated 08.12.2022 with a copy to the Worthy District Collector.

The Committee has recommended that sincere and pragmatic steps be taken to expedite the recovery to augment the State revenue under intimation of the Committee.

[8] 2.7 Non/short levy of interest:

The Assessing Authorities failed to levy interest on last/non payment of tax, resulting in non-levy of interest of Rs. 20.71 crore.

Under Section 14 (6) of the HVAT Act, 2003, inter alia states 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 (between February 2018 and April 2019) revealed that 16 dealers of seven DETCs (ST) had not paid tax in accordance with the provisions of the Act and Rules. While finalising assessments (between May 2017 and March 2018) for 2014-15 and 2015-16, AAs failed to levy or short levy interest of Rs 20.71 crore on late/non payment of the tax due. This resulted in non levy of interest of Rs 20.71 crore.

The matter was reported to the Government in December 2020. During exit conference (March 2021), the Department accepted the audit observations and stated that AAs Ambala City, Gurugram (West) and Yamunanagar levied interest of Rs 0.54 crore, in four cases and the same has been adjusted/ recovered against the excess credit available during assessment years 2014-15 and 2015-16. In one case, AA Panipat charged interest of Rs 0.18 crore. AAs Gurugram (West and East) and Sonapat stated that in six cases additional demand of Rs 21.60 crore had been created. One case of AA Panipat was referred back for fresh assessment to Jt. ETC (A), Rohtak and another case was sent to Revisional Authority for *suo motu* action. In three cases, AA Gurugram (West), issued notices to the dealer for re-assessment.

The Department may ensure recovery of the interest amount and fix the responsibility of the AAs for not implementing the prescribed provisions of the Act.

The department in its written reply stated as under:

5. M/s Bhagwati Enterprises, Panipat, TIN 6352624437, A.Y. 2014-15

Audit para admitted. The dealer M/s Bhagwati Enterprise was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06352624437. The dealer deals in trading of Pan Masala & Tobacco. The firm is closed now. The case of M/s Bhagwati Enterprise for the assessment year 2014-15 was assessed under Section 15(4) Section of the HVAT Act, 2003 vide Disposal No. 852 dt.13.03.2018 created an additional demand of Rs.9087824/- under CST Act.

The case has been Reassessed vide order No. 17A dated 12.09.2022 and Interest of Rs.9087823/- has been charged on due of Rs. 9087823/- upon the dealer u/s 9(2) of CST Act, u/s Section 14(6) of HVAT Act, 2003. Since firm is closed and mobile number of prop. is also not reachable. The Arrears is declared in the Land Revenue Act and letter is issued to the Tehsildar to supply the details of property. Recovery is under progress.

6. M/s Purushottam Trading Co. Panipat, TIN 6542624672, A.Y. 2014-15

The audit para is not admitted. The assessment was framed ex-parte under section 15 (4) of HVAT Act, 2003. The demand was due to dis-allowance of ITC on account of non-production of relevant documents. Interest is not leviable on additional demand. Which is created during assessment.

The relevance is put on the decision of Hon'ble HTT which is as under: -

“Interest when not payable- where the return is filed and tax accruing thereon is paid – Assessee cannot be burdened with levy of interest if subsequently during assessment, additional demand is created. Shubh Laxmi Industries Sirsa Vs State of Haryana (2006) 28PHT 498 (HTT)”. In view of above facts & judgment of Hon'ble HTT the interest as pointed out by audit is not leviable.

Thus, the para may be dropped.

7. M/s Sadbhav Engineering, Sirsa, TIN 6102917757, A.Y. 2015-16

In response to the audit objection raised by the audit party. It is submitted that the Para is admitted. The dealer is a Lump Sum contractor. The assessment for the Assessment year 2015-16 was decided by the then Assessing Authority vide Disposal No. 1 dt 31.05.2017 creating an additional demand of Rs. NIL under HVAT Act & Rs. NIL under CST Act.

The firm is active. As per rule 49 of HVAT Act 2003. The Lump Sum contractor shall make payment by him during the month on 21st day of each month. In this connection the reassessment has been framed vide disposal No. B /2015/16 dated 23.08.2022 and interest levied as under: -

Sr. No.	Month	Amount of tax	Tax to be deposited on	Tax deposited on	Late by	Interest payable
1.	June 2015	22536887	21.7.2015	20.8.2015	30 days	225369
2.	Dec. 2015	292313	21.1.2016	11.2.2016	21days	2046
3.	Dec.2015	14535562	21.1.2016	15.2.2016	25 days	121129
4.	March 2016	48881267	21.4.2016	28.4.2016	7 days	114056
	Total				Due	426600

The copy of the order was served upon the dealer on 18.10.2022 and the demand of Rs. 426600/- become due on 17.11.2022.

8. M/s Zitrom India Pvt. Ltd., Gurugram (West), TIN 6161932689, A.Y. 2014-15

The para is admitted. In view of the Audit para, it is submitted that **M/s Zitron India (P) Ltd** having **TIN 06161932689** engaged in the business of Electrical fittings Manufacturing. The dealer the case for the A. Y. **2014-15** was assessed by then Assessing Authority vide demand No. 428 dated 30.03.2018 and created an additional demand of **Rs. NIL/-** under HVAT Act, 2003 and **Rs.1,16,16,673/-** under CST Act. The case is re-assessed vide demand no. 109A/2014-15/Dated 18.01.2021 created an additional demand of Rs. Nil under HVAT Act, 2003 and Rs. 1,29,83,513/- under CST Act, detailed is mentioned below:-

	VAT	CST
Tax	NIL	11616673/-
Interest	NIL	1366840/-
Penalty	NIL	NIL
Grand Total	NIL	12983513/-

Order alongwith TDN has been served to the dealer through mail dated 26.03.2021. The dealer has not filed an appeal against the order.

Recovery is not possible in normal course, so the arrear is declared under Land Revenue Act, 1887 on dated 21.10.2021. The notice and summons has been issued to the dealer. The notice has also been issued to the sureties M/s Electrical Equipment's Corporation holding Tin 06781918186 (live) and M/s R-4 Engineers holding Tin 06501924063 (cancelled). Letter has been issued to the Tehsildar and MCG Gurugram on dated 02.08.2022 for where abouts of the property, but no reply has been received till today i.e., 09.08.2022. The firm is active and migrated in GST regime. Notices issued u/s 142(8) (a) of HGST Act, 2017 is initiated on 27.10.2022 and raised DRC-07. An amount of Rs. 1,15,37,934/- has been recovered through DRC-07A. Efforts are being made to recover the balance amount of Rs. 14,45,579/- and will be intimated as recovered.

9. M/s Jogur Apparel & Clothing Pvt. Ltd. Gurugram (West), TIN 6941939826, A.Y. 2014-15

The para is admitted and in reply to audit para, it is submitted that M/s Jogur Apparels (P) Ltd. Gurugram, TIN-06941939826 is manufacturer/trader of clothing. The original assessment in this case was framed by the Assessing Authority on dated 15.03.2018. vide disposal No. 426 and created an additional demand of Rs.71,22,792/- under CST Act, details mentioned below.

	VAT	CST
Tax	378634	6418533
Interest	325625	NIL
Penalty	Nil	NIL
Total	7122792	

The case was decided exparte. However, Rs. 1,00,000/- has already been recovered from sureties. Recovery proceedings initiated against the dealer. The audit party raised an objection that interest was not levied on delayed payment. In view of that order was

rectified by the Assessing Authority on 05/02/2019 and an additional demand for Rs. 8179045 under CST Act,1956 was created. Hence, para may be dropped.

As per R-1 (Qtr-1 (Qtr-1, Qtr-2 till Qtr.3) GTO was Rs.97102384/-. Extra polating the same GTO for the entire year comes out to the Rs.129469845/- (Rs.97102384/-+ (Rs.97102384/3)). Similarly, the stock transfer for Qtr.1, Qtr.2 and Qtr.3 was Rs.13912459/-. Extra polating for the same for the entire year total stock transfer come out to be Rs.18549945/-. On the same lines ISS for the entire year has been taken to be equal to 103707830/-. The above figures of GTO/ST/ISS have been taken while the assessment order dated 15.03.2018 Rs.97102384/- (GTO) 13912459/- (Stock transfer) & Rs.77780873/- respectively.]

The dealer has not migrated in GST regime. Recovery is not possible in normal course. Accordingly, arrear has been declared under Punjab and Land Revenue Act, 1887 on dated 01.07.2022 and summon has been issued to the dealer. A letter of detail property of above said firm was sent to Tehsildar, Gurugram on dated 02.08.2022. However, the dealer is not traceable and efforts are being made to trace the where about of the dealer and recover the arrear. In the light of the above submission the para may be please dropped.

10. M/s M.J. International, Gurugram (West), TIN 6471942752, A.Y. 2014-15

The para is admitted. In reply to audit para, it is submitted that M/s M.J International Gurugram, TIN-06471942752 is engaged in the business of readymade garment. The original assessment in this case was framed by the Assessing Authority on dated 22.03.2018. vide disposal No. 512 and created an additional demand of Rs.16715064/- under CST Act, details mentioned below. The case was decided exparte.

	VAT	CST
Tax	NIL	16715064
Interest	Nil	NIL
Penalty	Nil	NI
Total	16715064	

The audit party raised an objection that interest was not levied on delayed payment. In view of that order was rectified by the Assessing Authority on 05/02/2019 and an additional demand for Rs. 18548945 under CST Act, 1956 was created. The order was duly served upon the dealer vide email dated 17.05.2022. Recovery notice dated 01.06.2022 has already been served upon the dealer. Therefore, recovery proceedings initiated.

The dealer has not migrated in GST regime. Recovery is not possible in normal course. Accordingly, arrear has been declared under Punjab and Land Revenue Act, 1887 on 01.07.2022 and summon has been issued to the dealer. A letter of detail property of above said firm was sent to Tehsildar. Also recovery notices issued to the sureties have been issued to the sureties namely i.e. M/s S.D. International having TIN 0679-1939569 migrated in GST having GSTIN 06ABQFS7342Q1Z8 and in-active in Haryana. The firm M/s Adrash Packers having TIN no.06831927907 migrated in GSTIN- 07AANPK8167E1ZF & active in Delhi.

However, the dealer is not traceable and efforts are being made to trace the where about of the dealer and recover the arrear. In the light of the above submission the para may be please dropped.

13. M/s Kone Elevator India Pvt. Ltd., Gurugram (East), TIN 6321818723, A.Y. 2014-15

The assessment for the year 2014-15 was framed vide disposal no.562 dated 20.03.2018 and additional demand worth Rs.17201195/- was created.

After the audit observation notice for rectification of assessment order under HVAT Act 2003 is issued to the dealer for levy of additional interest and again a reminder is sent to the dealer. Rectification of original assessment order is carried out and now interest is enhanced from Rs. 63,84,756 to Rs.80,72,150/-..

In view of the above para may be dropped.

14. M/s Ultrasmart Retail, Gurugram (East), TIN 6311836722, A.Y. 2014-15

In reply to the audit objection, it is stated that the objection pertains to non-levy of interest u/s 14(6). In view of audit objection, the assessment order is rectified on dated 03-01-2019 and interest u/s (6) is levied. Recovery proceedings has been initiated against the dealer. The firm stands cancelled i.e. 16-11-2017 and the firm is VAT migrated to GST. Recovery notice was issued to dealer on dated 10-06-2022. The arrear was declared arrear recoverable under Land revenue Act 1887 on dated 17-06-2022. Summon has been issued to the dealer on dated 17-06-2022 for recovery.

In view of the above para may be dropped.

15. M/s RSVP Clothing Pvt. LTd., Gurugram (East), TIN 6941828998, A.Y. 2014-15

In reply to the audit objection, it is stated that the objection pertains to non-levy of interest u/s 14(6). In view of the audit objection the assessment order was rectified on dated 02-01-2019 and interest u/s 14 (6) is levied. Aggrieved with the order the dealer went to appeal before JETC (A), who remanded back this case vide order dated 26-08-2021, and additional demand created by the assessing Authority becomes nil. The remand case is pending for the assessment.

16. M/s Purvans Trading Co. Sonapat, TIN 6543020820, A.Y. 2014-15

With reference to your audit para it is intimated that the original assessment in this case was framed by the then A.A vide disposal no. 1080 dated 30.03.2018. Thereby, creating a demand to the tune of Rs. 207215823 under the act. Audit team after examining the case file raised objection for not levying of interest. On Additional demand taking into cognizance of the said objection, the dealer firm was issued a show cause notice along with N-2 for Re-assessment of the case for year 2014-15. During the re-assessment interest @ 2%from 01/10/2014 to 21/01/2021 on amount Rs. 207215823/- to the tune of Rs. 207215823/- is imposed on the firm. The firm is stand closed & not also migrated under GST Act. Recovery proceeding has been initiated against the firms. Notices has been issued for recovery to the proprietor of the firm and on perusal of the record it is found that at the time of registration under HVAT, Act the dealer has submitted a bank guarantee of Rs. 2.00/- Lakh. Letter issued to the bank for encashment of the bank guarantee. Also, the said arrear has been declared as an arrear to be recoverable under Punjab Land Revenue Act, 1887. Summon for appearance has also been issued to the proprietor of the firm. Recovery certificate has also been issued to the concerned Collector, Delhi.

The Committee has recommended that sincere and pragmatic steps be taken to expedite the recovery to augment the State revenue under intimation of the Committee.

[9] 2.8 Evasion of tax to suppression of sales:

The Assessing Authorities did not verify/cross verify sale/purchase, which resulted in evasion of tax of Rs. 4.61 crore. In addition, penalty of Rs. 13.83 crore was also not levied.

Under Section 38 of HVAT Act, if a dealer has maintained false or incorrect accounts, returns or documents with a view to suppressing the 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 issued instructions (March 2006) for verification of all sale/purchase transactions amounting to more than one lakh from a single VAT dealer in a year.

Scrutiny of the records between (November 2017 and April 2019) revealed that 17 dealers in the office of nine DETC (ST)³ did not show the sales of 47.70 crore, out of total sales worth Rs 122.43 crore in their quarterly/annual returns for 2013-14 to 2016-17. The AAs while finalising the assessment did not verify details of suppression of sales with reference to the records of the purchaser resulting in suppression of sale of Rs 47.70 crore. This resulted in evasion of tax of Rs 4.61 crore, in addition, penalty of Rs 13.83 crore was also leviable.

The matter was reported to the Government in December 2020. During exit conference (March 2021), the Department accepted the audit observations and stated that an additional demand of Rs 12.10 crore had been created in six cases of DETC Faridabad (North) and Panipat. Notices have been issued by seven DETCs (ST) in nine cases and assessment proceedings were initiated/case had been sent to DETC (I) cum revisional authority. In another case of DETC Panipat, the dealer failed to file any returns for the assessment year 2013-14 to 2015-16, therefore, the case was not assessed. DETC Faridabad (South) did not admit the fact and stated that the dealer received business promotion incentives. The selling dealer paid full amount of tax and the purchasing dealer claimed ITC accordingly. Reply is not acceptable as promotional incentive were not depicted in balance sheet and it was clear that the dealer suppressed the sales.

The Department may verify all sales transactions which are 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 Satguru Trading Co., Gurugram (East), TIN 06551822525, A.Y. 2013-14

In reply to audit objection, it is submitted that the assessment of the firm for the year 2013-14 was framed vide D. No. 78/13-14 dated 22.03.2017 and excess of Rs.239982/- was allowed. After the audit objection, the case has been re-assessed vide demand No.11 dated 31.03.2022 and additional demand of Rs.2591305/- (Tax- Rs.4771016/- + Penalty 1842761/- and Interest 374272/-) has been created. Notices for recovery have been issued to the dealer on 20.07.2022 & 08.08.2022. The firm was cancelled w.e.f. 21.11.2017. The firm is not migrated in GST. Letter has been written to Income Tax Department to provide

information of Bank Account operating under PAN of the dealer. Outcome of the recovery will be intimated in due course.

Hence para may please be dropped.

2. M/s Ribbel International, Ambala City, TIN 06201050646, A.Y. 2014-15

The case was assessed u/s 15(1) of HVAT Act 2003 under the deemed assessment. After Audit pointed out the incorrect rate of tax, the file was sent to the Deputy Excise & Taxation Commissioner (I), Ambala for taking suo-moto action vide 2479 dated 19-03-2018. The file has been received back from DETC(I), Ambala vide memo No. 5283 dated 4.3.2020 with the direction to take appropriate action in view of the Judgment delivered by the Hon'ble Haryana Tax Tribunal in the case of M/s Light Graphics (P) Ltd. Vs State of Haryana. The notice for re-assessment has been issued to the dealer. The case is fixed for 17.2.2021. The case is finally reassessed vide D. No. 03 dated 02.08.2022 and demand of Rs. 7904569/-(under HVAT Act 2003) and Rs. 1026331/- (under CST Act, 1956) is created as per audit objection. Recovery details will be intimated in due course.

4 M/s Shree Ram Traders, Faridabad (North), TIN 06451336513, A.Y. 2014-15

In reply to the audit objection, it is submitted this para has already been admitted by sending this case to the revisional authority vide no. 658 /S/W-08 Dated 07.09.2018. The original assessment for the AY 2014-15 was framed by the then assessing authority vide order no 1053 dated 26-03-2018 and an additional demand of Rs. 4266716/- was created under HVAT 2003 without allowing input tax.

Later on this case has been revised by DETC (I)-cum-Revisional authority Faridabad (North vide order dated 09-07-2019 and created demand of Rs. **3049160/-** on suppression of sales worth Rs. 60983205/- @ 5%.

Further, notice in form VAT-N3 dated 27-01-2021 was issued and served upon the dealer through EMAIL-ID shreeramtrader4@gmail.com on 28-01-2021. In view of notice in form VAT-N3 and subsequent notice this case was decided by taking action under section 38 of HVAT 2003 vide order dated 06-04-2021 and created demand of Rs. **12196640/-** (3049160+9147480=12196640/-).

Hence, the total outstanding amount comes to rupees **16463356/-** (4266716+3049160+9147480=16463356/-).

In this regard a notice for recovery was sent to the dealer through EMAIL-ID shreeramtrader4@gmail.com on 29-06-2021. The dealer did not respond the notice served by mail. Then to recover this outstanding demand of Rs. 1, 64, 63,356/- notices have been issued to the dealer but could not be served upon the dealer due to non- availability of the dealer. Afterwards this arrear of Rs. 1, 64, 63, 356 /- has been declared as an arrear of Land Revenue to be recovered under Punjab Land Revenue Act, 1887 on 09.09.2022 and summons have been issued to the dealer. The summons could not be served upon the dealer as he has closed his business as reported by process server counter signed by Taxation Inspector

On the other hand two dealers have stood surety in favour of this firm during VAT regime, the detail of sureties is as under:-

1. Sh. Sandeep Badgurjar prop. Of M/s Veer Enterprises GSTIN 06AJBPB9723F1ZK, this firm stands **cancelled** on application of tax payer on dated 09.06.2019 as per GSTN Portal.

2. Sh. Ramesh Kumar prop. Of M/s Home Saaz Décor GSTIN 06ALOPK8385F1ZJ, this firm is **active** as per GSTN Portal.

Notices have been issued to the sureties to deposit the surety amount. One of the sureties i.e. Sh. Ramesh Kumar Proprietor of M/s Home Saaz Decor, FBD has been traced and Notice for recovery has been served upon him. Again recovery notice dated 23.01.2023 has been issued to Sh. Ramesh Kumar surety of M/s Home Saaz Decor, FBD. Second surety is yet to be traced.

Letters has been sent to the Tehsildar Badkhal, Faridabad, Estate Officer HSVP, Faridabad and Joint Commissioner, Municipal Corporation Faridabad in order to get the information about immovable property in the name of Sh. Ranjeet Singh proprietor of the said firm.

Further recovery certificate No. **5805 dated 31/01/2023** have been sent to Collector-Cum-District Magistrate, Mathura (Uttar Pradesh) under Act 01 of Revenue Recovery Act, 1890.

6. M/s Sun Industries, Gurugram (East), TIN 06041836337, A.Y. 2014-15

The assessment order was framed for the A.Y. 2014-15 vide Disposal No. 83 dated 02.11.2015 and an additional demand was created worth Rs. 4304/- under the VAT, Act and Rs. Nil under the CST, Act. The firm stand cancelled w.e.f. 01.10.2015.

After audit observation, it is stated that the case has been taken up for Re-assessment U/s 17 of HVAT Act, 2003. Audit has pointed out suppression of sale made by the dealer to the Faridabad dealer. Letters were issued to the office of DETC (ST), Faridabad (East) & O/o DETC (ST), Faridabad (South) for verification of purchases made by M/s. Tisha Trading Co., TIN 06611224972 & M/s Shree Ram Trading Co., TIN 06031223060 from M/s. Sun Industries, Gurugram. As per verification report received from the O/o DETC (ST), Faridabad (East) & O/o DETC (ST), Faridabad (South) suppression of sale made by the dealer is Rs. 162191607. Accordingly, the case has been re-assessed on 16.01.2023 and penalty of Rs. 63862944 U/s 38 of the HVAT Act, 2003 has been imposed on suppression of sale made by the dealer.

In view of the above submission's para may please be dropped.

7. M/s S.K. Distributors, Gurugram (West), TIN 06211945029, A.Y. 2014-15

The registration certificate under HVAT Act issued on 19.09.2014 with liability to pay the tax w.e.f. 13.09.2014 and same are cancelled w.e.f. 31.03.2015. The firm is not migrated under GST Act.

In view of the audit para, it is submitted that the firm doing the business of Electronics Goods.

The original assessment of the dealer for the year 2014-15 was framed U/s-15(4) of the HVAT Act,2003 on dated 20.02.2018 against Disposal No.562/2014-15 and the following demand was created.

	VAT	CST
TAX	1338579	0
INTEREST	1154631	0
PENALTY	162600	0
TOTAL	2874737	0

The audit party has pointed out that the dealer has not shown its sale in LS-9 of Rs. 2,87,73,708/- to M/s-Amit Enterprises Tin-06841946186 and M/s-Perfect Systems Tin-06271946160 during the period 2014-15. Notice of Reassessment, VAT N-3 is served to the dealer and the case is reassessed vide demand No. 08 dated 23.08.2021 created an additional demand of Rs.19572775/-. As the firm is closed and not migrated in GST regime. The copy of order alongwith TDN has been pasted on the last place of business. As the recovery is not possible in normal course so, the amount is declared under LAND revenue Act,1887 on dated 12.07.2022. The notice has been issued to the surety M/s Sai Overseas holding Tin -06651943817 (Live) on 09.08.2022 as the one surety given by the dealer at the time of grant of registration. Letter has been issued to the Tehsildar for where about of the property on 03.08.2022 and to the HSIIDC and MCG on 09.08.2022. Reminders have been issued to the concerned authority on 24.01. 2023. Efforts are being made to recover the amount. In the lights of above facts Para may be dropped

8. M/s Nain Traders, Hisar (Hansi), Tin 6081538525, A.Y. 2014-15

ng Authority vide The original assessment of the case was framed by the then Assessi with 15-14/859 .disposal Non .il demand

-Cum-moto action to DETC-On the basis of audit objection the case was sent for suo .Hisar (Inspection) ,Revisonal Authority The ,of the HVAT Act 34s /case was assessed U Hisar with an additional (Inspection) ,evisional AuthorityR-Cum-by the then DETC 2003 and served upon to 29.06.2021dated 15-14/91 .vide order No -/13,26,713 .demand of Rs 11.02.202The dealer preferred an appeal on dated .21.12.2021the dealer 2before The outcome of the .Chandigarh against the revision order ,Hon'ble Haryana Tax Tribunal .case will be intimated in due course

9. M/s Shree Ram Shiv Kumar, Sirsa, TIN 06892920475, A.Y. 2014-15

In response to the audit objection raised by the audit party it is submitted that the para is admitted. The dealer deals in trading of Cigarette, tobacco etc.

The assessment for the assessment year 2014-15 was ex-parte decided by the then Assessing Authority vide D. No. 1338 dated 27/03/2018 creating an additional demand of Rs. 1,59,26,735/- (Tax Rs. 93,68,668/- & Interest Rs. 65,58,067/-) under HVAT Act, 2003 and Rs. 6,994,810/- under CST Act. 1956. The copy of order along with TDN was served to the dealer by way of Chaspa at the given address. Firm stands closed and RC cancelled w.e.f. 18.03.2015. The dealer had submitted two surety bonds of Rs. 1,00,000/- each under both the Acts at the time of registration certificate, which are as follows:

1. M/s Pardeep Kumar Bharat Bhushan, Sirsa, TIN 06582921373, Prop. Bharat Bhushan S/o Pardeep Kumar, Surety Amount 100000 under both Act, RC stands Cancelled

2. M/s Sheetal Enterprises, Ellenabad, Sirsa, TIN 06522921309, Prop. Rajesh Kumar S/o Radhey Shyam, Surety Amount 100000 under both Act, RC stands Cancelled

Both the sureties stand cancelled.

In response to the audit objection, it is submitted that the case has been re-assessed u/s 17 of the HVAT Act, 2003 and action u/s 38 of HVAT Act, 2003 is taken and penalty is imposed to the tune thrice of the tax amount i.e. 12,82,827 x 3 = 38,48,481/- vide Disposal No. 12B/2014-15 dated 07.12.2022 total additional demand is **Rs. 2,10,58,043/-** (Tax Rs. 1,06,51,495/-, Interest Rs. 65,58,067/- & Penalty Rs.38,48,481/-) under HVAT Act,

2003 and **Rs. 69,94,810/-** under CST Act, 1956. Copy of order along with TDN is served by way of chaspa.

Keeping in view the above facts, para may be dropped.

10. M/s Garg Cotton & General Mill, Sirsa, TIN 06702900840, A.Y. 2016-17

In response to the audit para raised by the audit party. It is submitted that the audit para is admitted. The dealer deals in trading and manufacturing of cotton & cotton seeds. The original assessment in this case was decided by the then Assessing Authority vide disposal No. 1431 dated 12.01.2018 creating an excess carry forward amounting to Rs. 755056/- under Haryana Value Added Tax Act. The case was sent for Suo Moto action to the Dy. Excise & Taxation Commissioner (I)-Cum- Revisional Authority Hisar. The case decided vide D. No. 128/2016-17 dated 23.02.2022 communicated to this office vide Endst No. 21 dated 23.02.2022 and received in the office dated 04.03.2022 creating an additional demand Rs. 1279328/- under Haryana Value Added Tax Act. The revision order alongwith TDN was duly served upon the dealer on 11.03.2022 and notice in form of N-3 alongwith detail notice for levying interest u/s 14 and penalty u/s 38 of HVAT Act 2003 issued to the dealer as directed by the Dy. Excise & Taxation Commissioner (I)-cum- Revisional Authority order dated 23.02.2022. Against the order of the Revisional Authority order dated 23.02.2022 the dealer has preferred an appeal before the Hon'ble Haryana Tax Tribunal Chandigarh dated 06.05.2022.

11. M/s R.K. Traders, Panipat, TIN 06072624688, A.Y. 2014-15

Para is admitted and in reply to audit para, it is submitted that the dealer dealt in **Yarn, Tobacco, Pan Masala, Gutkha** etc. and the original assessment was framed by the Assessing Authority, Panipat vide disposal No.884, dated 31/03/2016. After audit objection the case was taken up **for reassessment under section 17 of HVAT Act, 2003** and the re-assessment of case has been finalized by the Assessing Authority vide order No. 23A, dated 27/11/2020, in which a demand of Rs.11572844/- including penalty of Rs.8679633/- under section 38 of HVAT Act, 2003 was assessed on a/c of suppression of sale. Recovery process has been started. **Firm is lying closed and also not migrated to GST regime, hence stands cancelled automatically w.e.f. 30/06/2017.** 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 prop, i.e., Sh. Tarun Kumar. Also, recovery notices have been issued to the sureties namely, i.e., Sh. Ravinder Kumar prop. of M/s SONI SALES (INDIA), CHULKANA ROAD, SAMALKHA TIN 06772623236 2. Sh. Suresh Kumar prop of M/s Divine Traders, Hathwala Road, Samalkha TIN 06932623439. Both the sureties firms are closed now and also not migrated to GST regime. In addition to this, letter has been written to the Tehsildar, Samalkha on dated 09/04/2021 and 01/08/2022 for supply of the property detail in the name of Sh. Tarun Kumar but no reply received till date. **Now, a reminder letter is again written to the Tehsildar, Samalkha on dated 08/12/2022.** Whenever the reply is received, appropriate action as per law will be initiated against the dealer.

12. M/s Star Cotton Products Ind. Panipat, TIN 06032618599, A.Y. 2014-15

The audit para is admitted and in reply to audit para, it is submitted that the dealer dealt in **Yarn waste, cotton waste, iron** etc. The original assessment was framed by the then Assessing Authority vide disposal no. 1694 dated 21.03.2018. After audit objection the case was taken up **for re-assessment under section 17 of HVAT Act, 2003** and the re-assessment of case has been finalized vide order No. 44A dated 05.03.2021. A demand of

Rs. 5036196/- under HVAT Act, 2003 was created on account of the sale suppression as pointed out by the audit party. Notices were issued to recover the arrear. Firm is lying closed and also not migrated to GST regime, hence stands cancelled automatically w.e.f. 30.06.2017. Recovery is not possible in normal course. Accordingly, *Arrears has been declared under Punjab Land Revenue Act, 1887. Recovery notices have been issued to both the sureties also.* Both the surety firms are closed now and also not migrated to GST regime. In addition to this, letter has been written to the Tehsildar, Panipat on dated 2783 dated 06.05.2022 and 4991 dated 02.08.2022 *to provide the details of immovable property i.e. land/any other property owned by the dealer. Now, a reminder letter is again written to the Tehsildar, Panipat vide memo no. 7463 dated 08.12.2022 with a copy to the worthy District Collector. Whenever the reply is received, action as per law will be initiated against the dealer.*

**13. M/s Swastik International, Panipat, TIN 06552624521, A.Y. 2014-15 & 2015-16
2014-15**

The audit para is admitted. In reply to audit para, it is submitted that the dealer dealt in **other trading activity** etc. After audit objection the case was taken up **for re-assessment under section 17 of HVAT Act, 2003** and the re-assessment of case has been finalized vide order No. 14C dated 16.11.2020, in which a demand of Rs. 52380956/- was created under HVAT Act, 2003 on a/c of suppression of sale. Recovery process has been started. Various recovery notices were issued to recover the outstanding arrears. **Firm is lying closed and also not migrated to GST regime, hence stands cancelled automatically w.e.f. 30.06.2017.** Recovery is not possible in normal course. Accordingly, *Arrears has been declared under Punjab Land Revenue Act, 1887 on 13.02.2021. Recovery notices have been issued to both the sureties.* Both the surety firms are closed now and also not migrated to GST regime. In addition to this, letter has been written to the Tehsildar, Panipat vide memo no 2777 dated 06.05.2022 and 4981 dated 02.08.2022 *to provide the details of immovable property i.e. land/any other property owned by the dealer. Now, a reminder letter is again written to the Tehsildar, Panipat vide memo no. 7467 dated 08.12.2022 with a copy to the Worthy District Collector.*

2015-16

The audit para is admitted. In reply to audit para, it is submitted that the dealer dealt in **other trading activity** etc. After audit objection the case was taken up **for re-assessment under section 17 of HVAT Act, 2003** and the re-assessment of case has been finalized vide order No. 14D dated 16.11.2020, in which a demand of Rs. 3209876/- was created under HVAT Act, 2003 on a/c of suppression of sale. Recovery process has been started. Various recovery notices were issued to recover the outstanding arrears. **Firm is lying closed and also not migrated to GST regime, hence stands cancelled automatically w.e.f. 30.06.2017.** Recovery is not possible in normal course. Accordingly, *Arrears has been declared under Punjab Land Revenue Act, 1887 on 13.02.2021. Recovery notices have been issued to both the sureties.* Both the surety firms are closed now and also not migrated to GST regime. Now, a letter is written to the Tehsildar, Panipat vide memo no. 7528 dated 15.12.2022 *with a copy to the Worthy District Collector to provide the details of immovable property i.e. land/any other property owned by the dealer.*

14. M/s J.J. Sales Corporation, Panipat, TIN 06692623552, A.Y. 2014-15

Audit para is admitted. The dealer is a trader of Building Material. The firm got cancelled w.e.f. 31.03.2015, it is submitted that original assessment for the A.Y. 2014-15 of the case

was framed under section 15 (4) of HVAT Act, 2003 ex-parte by the then Assessing Authority vide Disposal No. 1134/14-15 dated 26.03.2018, creating a demand of Rs. 15554508/- under VAT Act and Rs. 843680/- under CST Act, 1956, against the dealer. On the basis of the audit objection a notice dated 26.07.2022 for re-assessment under section 17 of HVAT Act, 2003 and section 38 of HVAT Act, 2003 for levy of penalty has been issued for 08.08.2022 to the dealer/firm. Re-assessment of original assessment for the A.Y. 2014-15 of the case was framed under Section 17 of HVAT Act, 2003 and penalty under section 38 of HVAt Act, 2003 reassessment by the then assessing authority vide disposal No. 4 dated 08-08-2022, creating a demand of Rs. 23644077/- under VAT Act and Rs. 1687360/- under CST Act, 1956, against the dealer. Since firm is lying closed Further a recovery notices dated 12.08.2022, 26.08.2022 and 05.09.2022 has been issued. The arrear is declared under Land Revenue Act, 1887 on 14.09.2022. Letters have been written to Tehsildar, Panipat vide letter no. 7426 dated 06.12.2022, HSVP vide letter no. 7428 dated 06.12.2022 & Municipal Corporation, Panipat vide letter no. 7427 dated 06.12.2022 respectively to know the immovable property in the name of the firm/proprietor. Notice to sureties i.s M/s Gangotri Enterprises holding TIN- 06772623333 and M/s MAYUR ENTERPRISES holding TIN- 06152615914 have also been issued. Both the said sureties are also cancelled. Now, again a letter in the form of reminder dated 09.12.2022 is also written to the Tehsildar with a copy to worthy District Collector to know the whereabouts of the immovable property in the name of firm/person.

15. M/s Shubh Mangalam Traders, Panipat, TIN 06212623156, A.Y. 2014-15

The audit para is admitted. In reply to audit para, it is submitted that the dealer dealt in **Auto Parts, building material, Sanitary** etc. and the original assessment was framed by the then Assessing Authority vide disposal no. 938 dated 24.11.2016. After audit objection the case was taken up **for re-assessment under section 17 of HVAT Act, 2003** and the re-assessment of case has been finalized vide order No. 12C dated 03.11.2020, in which a demand of Rs. 41121461/- was created under HVAT Act, 2003 on a/c of suppression of sale. Recovery process has been started. Various notices were issued to recover the outstanding the arrear. **Firm is lying closed and also not migrated to GST regime, hence stands cancelled automatically w.e.f. 30.06.2017.** Recovery is not possible in normal course. Accordingly, *Arrears has been declared under Punjab Land Revenue Act, 1887 on 12.02.2021. Recovery notices have been issued to both the sureties.* Both the sureties' firms are closed now and also not migrated to GST regime. In addition to this, letter has been written to the Tehsildar, Panipat on dated 2789 dated 08.05.2022 and 4993 dated 02.08.2022 *to provide the details of immovable property i.e land/any other property owned by the dealer. Now, a reminder letter is again written to the Tehsildar, Panipat vide memo no. 7461 dated 08.12.2022 with a copy to the Worthy District Collector.*

16. M/s S.V. International, Panipat, TIN 06892622394, A.Y. 2014-15 & 2015-16

Audit para is admitted. The dealer is a trader of Building Material. The firm got cancelled w.e.f. 31.03.2015, As pointed out by the audit party cases were re-assessed vide Disposal No. 01 dated 12.04.2021 for A.Y. 2014-15 and Disposal No. 02 dated 12.04.2021 for A.Y. 2015-16 creating additional demand of Rs. 63207205/- and Rs. 3433410/- respectively. Copy of order and TDN stands served by substitute service i.e. by pasting on the conspicuous part of last known business premises of the firm on 16.04.2021. Since firm is lying closed Further a recovery notices dated 17.05.2022, 24.06.2022 and 12.07.2022 has been issued. The arrear is declared under Land Revenue Act, 1887 vide order dated 27.06.2022. Letters have been written to Tehsildar, Panipat vide letter no. 4987 dated

02.08.2022, HSVP vide letter no. 4989 dated 02.08.2022 & Municipal Corporation, Panipat vide letter no. 4988 dated 02.08.2022 respectively to know the immovable property in the name of the firm/proprietor. Notice to sureties i.e. M/s S.D. Enterprises holding TIN-6972621380 and M/s SHRI LAKSHMI TRADING CO holding TIN- 6642620543 have also been issued. Both the said sureties are also cancelled. Now, again a letter in the form of reminder dated 09.12.2022 is also written to the Tehsildar with a copy to worthy District Collector to know the whereabouts of the immovable property in the name of firm/person.

17. M/s Shashi Catering Service, Panipat, TIN 06722622051, A.Y. 2014-15

The audit para is admitted. The dealer M/s **Shashi Catering Services** was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN **06722622051**. The dealer deals in service of catering. The case of M/s **Shashi Catering Services** for the assessment year 2014-15 was assessed under Section 15(4) Section of the HVAT Act, 2003 vide Disposal No. 878 dt.28.03.2018 and as a result additional demand of Rs. 42999605/- was created against the dealer under the VAT Act.

The dealer filed an appeal before Worthy Jt. Excise & Taxation Commissioner (Appeal), Rohtak and case is remanded back to Assessing Authority to frame denovo assessment.

The Remand case has been assessed afresh by the Assessing Authority, Panipat vide disposal No. 557A on dated 29.11.2019 creating an Additional demand Rs. 4579714/-. In addition of demand Intt. of Rs.4579714 and Penalty Rs.17234104/- was imposed to the dealer vide Reassessment order No.16 dated 9.05.2022 The issue raised by audit party has been covered under the remand case. Copy of order and TDN are duly served to the dealer by mail. Further more a recovery notice is also issued to the dealer for dated. 30.12.2022. Recovery proceedings is under progress.

The Committee has recommended that the cases pending in appeal/revision be decided/concluded in a time bound manner of three months and sincere and pragmatic steps be taken to expedite the recovery under intimation of the Committee.

[10] 2.9 Under assessment of tax due to allowing concessional rate of tax against invalid farms 'C':

Assessing Authorities, allowed concessional rate of tax without verification of statutory farms, which resulted in under assessment of tax of Rs. 5.55 crore. In addition, penalty of Rs. 16.66 crore was also not levied.

Section 8 (4) of the Central Sales Tax Act, 1956 (CST Act) provides that concession under sub section (1) shall not apply to any sale in the course of inter-State trade or commerce unless the dealer selling the goods furnishes to the AA a declaration form duly filled and signed by the registered dealer to whom the goods are sold containing particulars in a prescribed form obtained from the authority. 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 tax. The Government of Haryana issued instructions on 14 March 2006 and 16 July 2013 for verification of intra-State or inter-State transactions of more than one lakh rupees before allowing the benefit of tax/concession to the dealers.

Scrutiny of the records (between June 2017 and October 2019) revealed that 31 dealers⁵ in 54 cases in the office of 12 DETCs (Sales Tax) for 2013-14 to 2015-16 claimed concessional rate of tax on their inter-State sales amounting to ` 50.09 crore in respect of

the dealers at Delhi, Rajasthan and Uttarakhand. In support of the claims, the dealers submitted 54 'C' forms⁶ Audit cross verified the Forms from the issuing authorities and found that these 54 forms were defective. The concerned AAs finalised the assessments between August 2015 and February 2019 and allowed the concessional rate of tax against the declaration forms filed without verification as per instructions, *ibid*.

On cross verification of forms, the State Tax Officer of NCT Delhi, Rajasthan and Uttarakhand intimated (between March 2019 and June 2020) that in some of the cases forms had already been cancelled, not issued to the selling dealers, firm not available on portal or record of firm not exists in the system, firm not found functioning and dealer were also not genuine. Thus, allowing concessional rate of tax, without due verification resulted in under assessment of ` 5.55 crore as tax. In addition, penalty of ` 16.66 crore was also leviable.

The matter was reported to the Government in February 2021. During exit conference (March 2021), the Department accepted the audit observations and stated that five⁷ DETCs (ST) in seven cases had created additional demand of ` 5.60 crore, of which ` 0.14 crore had been recovered. In 14 cases of six⁸ DETCs (ST) notices had been issued/reassessment proceedings initiated. Letters for verification of 'C' forms had been issued in seven cases of three⁹ DETCs (ST), two cases pertaining to DETC (ST) Rohtak and Ambala Cantt. were sent to DETC (I) cum revisional authority. One case of DETC (ST) Gurugram (North) had been referred back.

The Department to ensure stringent enforcement of the instructions issued for grant of concession on intra-state and inter-state sales only after verification.

The department in its written reply stated as under:

1. M/s Aspen Online Pvt. Ltd., Faridabad (South), TIN 06021214675, A.Y. 2014-15

The Audit Para is admitted. The dealer is migrated and active in GSTIN (Center assigned). The dealer is engaged in manufacturing & trading of aluminum scrap and machinery parts etc. The dealer has claimed wrong benefit of concessional rate of tax against invalid 'C' forms as pointed out by the Audit team so the proceeding of Re-assessment are initiated. The case is re-assessed vide D. No. 04 dated 30.12.2021 by imposing Penalty U/s 38 (4239866*3) of Rs. 12,719,598/- and interest on short payment of Rs. 4,112,670/- under CST Act is also imposed due to which an additional demand of Rs.21072134/- is created and served to the dealer on dated 01.02.2022 and notice for recovery is also served to the dealer on dated 07.02.2022.

It is further submitted that being aggrieved with the order the dealer has Appeal to the Jt. Excise & Taxation Commissioner (Appeals), Faridabad vide appeal reference No. RF41214220234063 dated 12.02.2022.

The date of hearing is still awaited.

2. M/s Giri Raj Iron Store, Rohtak, TIN 06412826164, A.Y. 2014-15

The original assessment in the case was framed vide Assessing authority order dated 18-12-2017 with nil demand. The assessment order was served upon to the dealer on dated 18-12-2017.

During the audit scrutiny of the case file for the year 2014-2015, the audit party raised an objection that during cross verification of 'C' forms from official website 'dvat.gov.in' of Department of Trade & Taxes, Delhi, the 'C' forms are shown as cancelled/invalid. In reply

to the audit memo, it is intimated that the para is not admitted as the 'C' forms stands verified from the "tinxsys.com" as well as from the official website of Delhi Trade & Commerce" dvat.gov.in". Further, latest directions of Worthy Excise & Taxation Commissioner, Haryana vide instructions dated 08.01.2018 and 14-02-2020 also states 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 duly verified from the official website of Delhi Government "dvat.gov.in". Hence, in view of latest instructions of Worthy Excise & Taxation Commissioner, Haryana on dated 08-01-2018 & 14-02-2020, claim of sale at concessional rate was allowed to the dealer on verification of 'C' forms from 'TINXYS' and verification reports from the TINXYS 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 M/s Jain Manufacturing (India) Pvt. Ltd. of Hon'ble Delhi High Court in WP(C) 1358 of 2016. 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 judgements 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 thereunder. ”

However, letters for verification of 'C' forms have been sent to the Delhi Tax Authorities and in reply to this, verification letters received from the Delhi Authorities that the registrations of the firms of Delhi M/s Aastha Impex, M/s S.K. Trading Co. & M/s Arihant Traders were cancelled retrospectively from the date of registration. Accordingly, re-assessment proceedings have been initiated against the dealer u/s 17 of the HVAT Act, 2003 along with penalty proceedings u/s 38 of the HVAT Act. In reply to the assessment proceedings, the dealer produced documentary evidences i.e. sale invoices, transport details & bank statements etc. in respect of inter-state sales. Further, the dealer relying on judgements of Hon'ble High Court in case of M/s Jain Manufacturing (India) Pvt. Ltd. and judgements of Hon'ble Haryana tax Tribunal in case of M/s Tulsi Lok & Sons pleaded that he has made genuine inter-state sales to the dealers of Delhi State and he cannot be held liable in case of registration of purchasing dealers or 'C' forms were subsequently cancelled with retrospective effect.

The case is re-assessed on 21.09.2022 and demand of Rs. 17061664/- is created. Order serviced on 27.09.2022. Recovery proceeding has been initiated.

Hence, in view of above facts and submissions, the audit memo may please be dropped.

6. M/s Reverse Logistic Company P Ltd., Gurugram (South), TIN 06431935596, A.Y. 2013-14

The audit party objected in case of M/s. Reverse logistic Company Pvt. Ltd. Gurugram (South) for the Assessment Year 2013-14 that at the time of assessment the dealer has wrongly been allowed 'C' Form's benefit amounting for a form valuing to Rs. 10952939/-, as the firm/form stand cancelled on verification at the time of audit on dated 16.07.2018. In this regard it is submitted that at the time of assessment 'C' form was verified from TINXSYS (report is placed on the file) and the benefit of concessional rate against 'C' form was provided only after due verification. The TINXSYS portal still showing the same status. However, later on 'C' form was cancelled by the concerned state authority which is verifiable from State Portal. Under these conditions and to protect Government Revenue the re-assessment proceedings were initiated against the dealer and a demand of Rs. 5531233/- has been created vide order No. 1A dated 07.12.2021. The firm is under Corporate Insolvency Resolution Process (CIRP) proceedings under Regulation 6 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 and a claim before NCLT has been lodged.

Hence, para may please be dropped.

10. M/s Bhawana International, Palwal, TIN 06222201222, A.Y. 2014-15

The original assessment of the dealer was framed vide order dated 07.11.2016 wherein during the audit it was pointed out that the concessional claim of sales was allowed on invalid 'C' forms. In response to the para the verification letters were issued to various states. In response to the letters written verification report was received from A.C.T.O, Circle-B, Ward-1, Kota, Rajasthan that the forms issued by the Rajasthan dealer were not verified. The case was taken up for re-assessment u/s 17 of the HVAT Act, 2003 r/w section 9(2) of CST Act, 1956. The case was re-assessed vide the order of the Assessing Authority dated 09.12.2021 wherein, a demand of Rs. 12280044/- was created under the HVAT Act, 2003 by disallowing the Central Sales. Penalty u/s 38 of the HVAT Act, 2003

was also imposed. Dealer was migrated and the firm got cancelled on 31.10.2018 and efforts were made to recover the amount. During the process of recovery, notices were issued to the sureties, wherein an amount of Rs. 100000/- was recovered from one surety vide GRN No. 0097647859, dated 28.12.2022. However, the dealer has preferred an appeal before the First Appellate Authority, Faridabad. The date of hearing has not been communicated so far.

11. M/s Haryana Steel Trading Co., Rohtak TIN 06702815092, A.Y. 2014-15

Para not admitted. As the dealer made transactions with numbers of dealers and audit has not pointed any specific dealer as non-existent. More over dealer now furnished C forms and told that he had made genuine transaction and deposited due Tax of ISS at 2% to Govt. treasury and the purchasing dealer of other states have shown their purchases in their return and therefore obtained C forms through online portal. But till date without confirming the genuineness of transaction benefit of above C form is not allowed though dealer pleaded that he has no fault for above transactions of C form.

Dealer is a trader of Iron, Steel & Cement. During assessment of 2014-15, dealer did not produce any 'C' form against interstate CST sale, therefore sale was assessed at full rate of tax i.e. 13.125% without giving any benefit of concessional sale. Interest order vide A.A's order dated 03-03-2021 of Rs. 2027888/- was served upon the dealer alongwith TDN & Copy of Challan. Notices for recovery have been issued to the dealer. Arrear has been declared as Land revenue Act. Summon has been issued to the dealer. The dealer has filed an appeal before The Joint Excise & Taxation Commissioner (Appeal) Rohtak vide Appeal M1 dt 18/04/2022. No date has been communicated yet.

Hence para may please be dropped.

12. M/s Sheesh Mahal Glass Works, Rohtak, TIN 06482806871, A.Y. 2014-15

Para not admitted. As audit party not specifically mentioned the name of cancelled dealer as dealer has made transactions to 23 dealers of various states like Delhi, Punjab, Rajasthan, U.P. and Uttrakhand, and as audit not confronted definite information till date and it is further intimated that dealer furnished C form of Delhi, Punjab, Rajasthan, U.P. and Uttrakhand. Verification letters issued to concerned states asking whether their jurisdictional dealer has filed return of that period or shown them in their return i.e. whether the transaction actually held or not as above dealer has furnished 'C' form stated that he has made genuine transaction and he as per latest court judgment is not responsible for anything wrong done with other state selling dealer like cancellation of RC from date of registration as he has charged 2% CST which he deposited to Govt. treasury and now. Few of Central form submitted by dealer got cross verified.

Dealer is a trader of Glass. At the time of original assessment dealer did not produce any 'C' form against interstate CST sale, and therefore sale was assessed at full rate of tax i.e. 13.125% without giving any benefit of concessional sale. Interest order vide A.A's order dated 15-04-2021 of Rs. 2678441/- was served upon the dealer alongwith TDN & Copy of Challan. Notices for recovery have been issued to the dealer. Arrear has been declared as Land revenue Act. Summon has been issued to the dealer. The dealer has filed an Appeal before The Joint Excise & Taxation Commissioner (A) Rohtak vide Appeal Form VAT-M1 dt 27.05.2022 as he claimed that he has made genuine transactions and paid due tax to government at 2% on ISS. No fresh date has been communicated yet from o/o JETC(A) for hearing.

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

13. M/s Rama Plywood Agency, Gurugram (North), TIN 06691921291, A.Y. 2014-15

In reply to Audit Para it is submitted that M/s Rama Plywood Agency, Gurugram (TIN-06691921291) is engaged in the business of trading of Ply board, sheets, Cement etc. The original assessment was framed U/s 15(3) of the HVAT Act, 2003 by the then assessing authority on dated 28.03.2018 vide Disposal No. 739/2014-15 and created an additional demand of RS. 655537/- under CST Act and the detail of demand is as under: -

Particulars	VAT	CST
Tax	NIL	345037/-
Interest	NIL	310500/-
Penalty	NIL	NIL
Total	NIL	655537/-

Copy of order has been duly served upon the dealer. **The firm is Active and Migrated into GST regime having GSTIN-06AAGPL8029A1Z1.**

The Audit has pointed out that the claim of concessional rate of tax against C-Forms of Rs.30158635/- has been allowed to the dealer but the C-Forms were found to be cancelled which resulted under assessment of tax.

The Audit Para is admitted.

In this regard, it is submitted that proceedings of verification was initiated in this case. Letters sent to the Assistant Commissioner, Deptt. Of Trade & Taxes, Govt. of NCT of Delhi, Vayapar Bhawan, New Delhi-002 for verification of transactions and C-Forms vide this office memo no.2308/13.09.2019 but no reply received till date. Reminder again sent to the concerned Authority in this regard.

The Re-assessment proceedings have also been initiated against the dealer. Notice in form VAT N-2 and detailed Notice has been issued to the dealer and the matter is still under process. Now, the last and final notice for 16-12-2022 issued to the dealer.

Accordingly, the final reply will be submitted after decision of the case.

14. M/s Azad Impex Pvt. Ltd., Jind, TIN 06301537531, A.Y. 2014-15

The dealer M/s Azad Impex was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06301537531. The dealer deals in Trading of Timber etc. 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 and the dealer submitted his reply which was not 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 appellant authority till date. Hence recovery notice issued to the dealer for 14.10.2022 but the same was not served due to firm has been closed and dealer residence in Delhi. Recovery notice again issued for 25.01.2023.

16. M/s Industrial Trading Co., Rohtak, TIN 06172828915, A.Y. 2014-15

The original Assessment of the case was framed vide Assessing Authority Order No. 1204/2014-15 dt. 09.03.2018 with nil demand and the order was served upon the dealer on 25.04.2018. The farm stands closed & cancelled.

During audit scrutiny of the case, the Audit Party raised an objection that claim of sale at concessional rate of tax was allowed to dealer against invalid 'C' forms of the Delhi firms.

In reply to the audit objection it is intimated that letters for verification have been sent to the concerned Delhi Tax Authorities. Now, letter bearing no. F.1/W-61/T&T/2022-23/1380 dated 29.06.2022 has been received from O/o Dept. of Trade & Taxes, Delhi intimating that 'C' forms No. 19835720551981 and 21564789312157 have not been issued by office.

Accordingly, notice for framing re-assessment under section 17 of the HVAT Act was issued to the dealer for the finalization of the re-assessment of the case. Therefore, the case has been re-assessed vide D.No. 03A/2014-15 dated 07.10.2022 creating additional demand of Rs.1500392/- (include penalty of Rs.1140915/-) under CST Act, 1956. Assessment order along with demand notice VAT N-4 issued. The arrear is declared under Land Revenue Act,1887 vide assessing Authority under date 25-01-2023.

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

17. M/s Haryana Tube Agency, Rohtak, TIN 06612815093, A.Y. 2014-15

2014-15

In this regard it is intimated that original assessment was framed on dt. 14/08/2017 with NIL demand. Based upon receiving information from Delhi VAT department the case has been reassessed vide Demand Disposal No 563A/14-15 dt 05.12.2019 and an additional demand of Rs. 960200/- (Tax= 249557/-, penalty = 748671/-, & Some Excess of HVAT adjusted) including Penalty U/s 38 read with sec-9 under the CST Act, 1956 was created on account of non verification of this C form. Now balance demand is 960200/-. But the dealer has filed on appeal before the Jt. ETC (A) Rohtak against these orders. Case is fixed for 13.07.2021 in appeal. No date has been communicated yet.

2015-16

In this regard it is brought to the notice of audit party that after receiving information from Delhi VAT department the case has been reassessed vide Demand Disposal No 1B/15-16 dt 27.09.2021 and an additional demand of Rs. 1159444/- including Penalty U/s 38 read with sec-9 under the CST Act, 1956 was created on account of non verification of this such C form. But the dealer has filed on appeal before the Jt. ETC(A) Rohtak against these orders. The dealer has submitted surety bond of Rs. 1160000/- under CST Act, 1956 which has been placed on file, verified and accepted by Assessing Authority. No date has been communicated yet.

Hence you are requested to drop the para.

18. M/s Electronics Point, Rohtak, TIN 06842822484, A.Y. 2014-15

The original assessment of the case was framed for the year 2014-15 vide Assessing Authority order D.No. 853 dated 15.02.2018 creating nil demand. The order was served upon the dealer on dt. 15.02.2018.

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 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 stands 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.

In reply to the audit para it is intimated that the case has been re-assessed vide AA's Order no. 3A, dt. 29/11/2021 and demand of Rs. 552926 has been created under CST Act, 1956. Copy of Re-assessment Order alongwith TDN has been duly served upon the dealer. Notices for recovery have been issued to the dealer. It is further informed that the dealer told that the C form are downloaded online from portal which can be downloaded after filing return and reflected in returns of the dealer. Dealer has filed an Appeal before the Jt. Excise & Taxation Commissioner(A) Rohtak, against these orders as the dealer has stated that he has made genuine transactions and paid due tax to government at 2% on ISS.

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

19. M/s Project Sales Corpo, Rohtak, TIN 06402826121, A.Y. 2014-15

The original assessment in the case was framed vide Assessing authority order dated 30-10-2017 and the assessment order served upon to the dealer on dated 27-11-2017.

During the audit scrutiny of the case file for the year 2014-2015, the audit party raised an objection that 'C' form and status of purchasing dealer from website 'dvat.gov.in' of Department of Trade & Taxes, Delhi, it was noticed that a dealer M/s Shree Shyam Trader, Delhi was found cancelled. In reply to the audit para, it is intimated that the para is not admitted as the 'C' forms stands verified from the "tinxsys.com" as well as from the official website of Delhi Trade & Commerce "dvat.gov.in". Further, latest directions of Worthy Excise & Taxation Commissioner, Haryana vide instructions dated 08.01.2018 & 14-02-2020 are as under:-

- (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' form also duly verified from the official website of Delhi Government "dvat.gov.in". Hence, in view of latest instructions of Worthy Excise & Taxation Commissioner, Haryana on dated 08-01-2018 & 14-02-2020, claim of sale at concessional rate was allowed to the dealer on verification of 'C' forms from 'TINXYS' and verification reports from the TINXYS 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 M/s Jain Manufacturing (India) Pvt. Ltd. of Hon'ble Delhi High Court in WP(C) 1358 of 2016. 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 judgements 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 thereunder. "

However, letters for verification of 'C' form have been sent to the Delhi Tax Authorities and in reply to this, verification letter received from the Delhi Authorities that the registration of

the firm of Delhi M/s Shree Shyam trader was cancelled retrospectively from the date of registration. Accordingly, re-assessment proceedings have been initiated against the dealer u/s 17 of the HVAT Act, 2003 along with penalty proceedings u/s 38 of the HVAT Act. In reply to the assessment proceedings, the dealer produced documentary evidences i.e. sale invoices, transport details & bank statements etc. in respect of inter-state sales. Further, the dealer relying on judgements of Hon'ble High Court in case of M/s Jain Manufacturing (India) Pvt. Ltd. and judgements of Hon'ble Haryana tax Tribunal in case of M/s Tulsi Lok & Sons pleaded that he has made genuine inter-state sales to the dealers of Delhi State and he cannot be held liable in case of registration of purchasing dealers or 'C' form was subsequently cancelled with retrospective effect.

Hence, in view of above facts and submissions, the audit memo may please be dropped.

20. M/s A.G. Impex, Gurugram (North), TIN 06351945243, A.Y. 2014-15

In reply to Audit Para it is submitted that **M/s A. G. Impex, Gurgaon holding TIN-06351945243** is a trader of Cigarette etc. The original assessment in the case was framed by the then Assessing Authority vide Demand No.- 472 dated 22.3.2018 and creating an additional demand of Rs. 39638127./ under HVAT Act & Rs. 37761119/ under CST Act. The detail of tax penalty & interest as under: -

The detail of demand created is as under: -

Particulars	VAT	CST
Tax	23017341	37750919
Penalty R-1 u/s 37A	10200	10200
Penalty R-2	132800	
Interest	16532844	15802710

The firm is closed and not migrated to GST regime. The Audit Party has raised the objection that at the time of assessment the dealer has shown Inter State Sale of Cigarette worth Rs. 104515281 to M/s (R. K. impex TIN 07766916639 for Rs. 13713783 and M/s Archana Trader for Rs. 88228702). and claimed full rebate of tax to the cancelled dealer. So Penalty u/s 38 of ITC is to be imposed. **The Audit Para is admitted.**

In view of the above Audit Para, it is submitted that proceeding regarding as per provision of Section 38 of HVAT Act 2003 has been initiated against the dealer and penalty imposed and demand created of Rs. 65844627/.

The recovery proceedings have been initiated against the dealer by issuing notices dated 4.9.2020, 31.3.2021 & 21.9.2021,

The arrear has been declared to be recovered under Punjab Land Revenue Act, 1887 on dated 22.3.2022. Letters have been sent to the Municipal Corporation. & Tehsildar Gurgaon vide this office Memo No. 42 & 43 dated 7.4. 2022 to provide the details of properties if any found in the name of firm or proprietor of the firm. The reply is still awaited. Hence, the Taxation Inspector of the Ward is deputed to visit both the offices and collect the information in person.

The final outcome in this case will be intimated to the audit accordingly.

21. M/s Vikash Enterprises, Gurugram (North), TIN 06431945781, A.Y. 2014-15

In reply to audit para, it is submitted that M/s Vikas Enterprises Gurugram (TIN-06431945781) was doing the business of Trading of Fans. The original assessment was

framed U/s 15(4) as Ex-Parte of the HVAT Act, 2003 by the then Assessing Authority on dated 26.03.2018 vide Disposal No. 730/2014-15 and created an additional demand of Rs.10072790/- under CST Act. As per detail mentioned below:

Particulars	VAT	CST
Tax	NIL	5534500
Interest	NIL	4538290
Penalty	NIL	NIL
Total	NIL	10072790

Copy of assessment order duly served upon the dealer. **The firm is Active and migrated into GST regime having GSTIN-06BPOPG2472L1ZK.**

The Audit has pointed out that the Assessing Authority has levied the tax under CST Act but failed to levy the penalty of Rs.16603500/- U/s 38 of the HVAT Act for bogus claim of Refund which resulted the under assessment of tax.

The Audit Para is admitted and proceedings initiated against the dealer in this regard.

It is further submitted that the dealer has filed an Appeal (GRN/148/VAT & GRN149/CST dated 21.02.2019) before the JETC Appeal, Faridabad against the Assessment Order. The JETC (Appeal) Faridabad has remanded back the case to the Assessing Authority on dated 28.11.2019 for framing de-novo assessment and to allow the claims in questions after due verification of documents and declarations.

Accordingly, the Remand Case Proceedings were initiated in this case and the remand case has been decided vide demand no. 02/2014-15 dated 15-04-2022. As per this remand order, penalty of **Rs.1,66,03,500/-** is levied under Section 38 of the HVAT Act read with Section 9(2) of the CST Act, 1956. Copy of order has been duly served upon the dealer. Recovery proceedings have also been initiated against the dealer.

Sincere efforts are being made to recover the outstanding demand.

The result will be intimated accordingly.

22. M/s Shree Ganesh Trading Com., Gurugram (North), TIN 06711942038, A.Y. 2014-15

In reply to Audit Para it is submitted that M/s Shree Ganesh Trading Co., Gurugram (TIN-06711942038) was engaged in the business of trading of Electronics items. The original assessment was framed U/s 15(3) of the HVAT Act,2003 by the then assessing authority on dated 02.05.2017 vide Disposal No. 03 and allowed excess C/F of Rs.573060/- for the next year under HVAT Act. Copy of order has been duly served upon the dealer. **The firm is Active and Migrated into GST regime having GSTIN-06AMCPK5105E1ZM.**

The Audit has pointed out that the claim of concessional rate of tax against C-Forms of Rs.21856993/- has been allowed to the dealer but the C-Forms were found to be cancelled.

The Audit Para is admitted.

In this regard, it is submitted that proceedings of verification initiated in this case. Letter sent to the Assistant Commissioner, Deptt. Of Trade & Taxes, Govt. of NCT of Delhi, Vayapar Bhawan, New Delhi-002 for verification of transactions and C-Forms vide this office Memo No.3739-3741/31-12-2020. The Deptt. Of Trade & Taxes, Govt. of NCT of Delhi has sent the reply of one firm M/s Royal Enterprises and reply of other two firms are still pending. Reminder again sent to the concerned Authority in this regard.

It is further submitted that the Re-assessment proceedings have also been initiated against the dealer. Copy of Re-Assessment Notice along with VAT N-2 was issued to the dealer for 05.04.2021 and now VAT N-3 Notice is also issued for 25.02.2022. The case is still under examination. Now the last and final notice for 16-12-2022 issued to the dealer.

Accordingly, the final reply will be submitted after decision of the case.

23. M/s Ajay Enterprises, Gurugram (North), TIN 06151935362, A.Y. 2014-15

In reply to audit objection it is submitted that M/s Ajay Enterprises, Gurugram (TIN 06151935362) is engaged in the business of trading of Mobile etc. The original assessment was framed u/s 15(3) of the HVAT Act, 2003 by then assessing authority on dated 16.03.2018 vide Disposal No. 460/2014-15 and created demand of Rs.Nil under both the Acts. Copy of order has been duly served upon the dealer. The firm is **closed** and **not migrated** to GST regime.

The audit party has raised objection that While finalizing the assessment the case AA allowed benefit of concessional rate of tax @ 2% on account of sale against Form "C" scrutiny of C forms has revealed that C forms valuing Rs. 25284967 were "invalid" when online verification made by the Audit on Rajasthan Govt. website. The genuineness of these forms may be got verified from concerned authority, if found invalid then tax and penalty may be levied accordingly.

In this respect, it is submitted that verification letters have been sent to the Commissioner, Commercial Taxes Deptt. Jaipur, Rajasthan for verification of genuineness of the two 'C' Forms issued by their office to M/s Sarthak Enterprises, TIN-08041615144 & M/s Aum Enterprises, TIN-08331669256.

In response to the letter issued regarding two "C" forms, the Rajashtan Authorities has intimated vide Memo No. 79 dated 11-10-2022 that one "C" form No. RJ/C/2014-15/000279196 was declared invalid vide order dated 01-06-2015 issued to M/s Sarthak Enterprises. But verification report regarding second "C" form is still awaited. **The Audit Para is admitted.**

Re-assessment proceedings U/s 17 of the HVAT Act has been initiated against the dealer and are in process. The fate of the same will be intimated accordingly.

24. M/s Gupta Shoe Place, Jind, TIN 06912008179, A.Y. 2015-16

The dealer M/s Gupta shoe was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06912008179. The dealer deals in trader of shoes. The dealer is still working. The dealer stands migrated under the GST Law with GSTIN-06AAQPG6749Q1ZS.

"C" form of M/s Jain impex & M/s Ease Trading company of Delhi State are verified at the time of assessment.

In view of the audit objection raised by the audit party, a letter for verification of C forms has been sent to the Department Trade & Taxes, Vyapar Bhawan I.P Estate, New Delhi vide this office memo no. 2940/TI (W-2) dated 26.03.2021 & and latest reminder sent vide this office memo no. 1928-29/TI W-2 Dated 12.12.2022 for verification of C forms. Reply not yet received. In case of any adverse remarks received from the concerned authority action will be taken as per law.

27. M/s Giri Raj Trading Co., Jind, TIN 06132008023, A.Y. 2014-15

The dealer M/s Shri Giri Raj Trading was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06132008123. The dealer deals trading of cotton /oil cake etc. The dealer is still working. The dealer stands migrated under the GST Law with GSTIN-06AIZPK9703F1ZT. Now the firm stand closed.

"C" form of M/s Hari Trading company Chirawa Rajasthan State holding TIN- 08761403773 are verified at the time of assessment.

In reply to para raised by the audit party 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 allows the benefit of concessional rate of tax.

In view of the audit objection raised by the audit party, 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 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 will be taken for reassessment and notice issued for 21.12.2022 as provision u/s 17 of HVAT Act, 2003. Reassessment of the dealer firm was framed vide demand no. 01D ward-2 dated 09.01.2023 creating additional demand worth Rs. 758309/- under the CST Act. Copy of order and TDN was served upon to the dealer.

28. M/s Ram Karan Dass Ganga Ram, Jind TIN 06542003193, A.Y. 2014-15

The dealer M/s Ram Karan Dass Ganga Ram was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06542003193. The dealer deals in trader/manufacturer of cotton/cotton seed and oil etc. The dealer is still working. The dealer stands migrated under the GST Law with GSTIN- 06AARPR7735G1Z5.

"C" form of M/s Shankar Traders & M/s Parkash enterprises of Delhi State are verified at the time of assessment.

In view of the audit objection raised by the audit party, a letter for verification of C forms has been sent to the Department Trade & Taxes, Vyapar Bhawan I.P Estate, New Delhi vide this office memo no. 2938-2939/TI (W-2) dated 26.03.2021 & and latest reminder sent vide this office memo no. 1926-27/TI W-2 Dated 12.12.2022 for verification of C forms. In reply to this letter a verification report received from GSTO ward-35 dated 02.01.2023 through email that M/s Parkash enterprises Delhi TIN- 12131783830215 was registered with ward-35 but now the dealer has been cancelled w.e.f 10.11.2014. As per portal C form no. 12131783830215 amounting to Rs. 3442500/- for the year 2014-15 was issued on 16.02.2015 from this department but was cancelled by the department vide order dated

01.05.2018. Hence as per verification report received from concerned authority a notice issued to the dealer for 10.02.2023 for reassessment of the case. Result will be intimated after decision of the case.

30. M/s AIS Glass Solution Bawal, Rewari, TIN 06032706093, A.Y. 2014-15

In response to the audit objection it is intimated that the original assessment for the year 2014-15 was framed by the then Excise & Taxation Officer-cum Assessing Authority vide order no. 675 dated- 05.12.2017 by creating an additional demand of Rs. 31247/- under HVAT & Rs. 2042855/- under Central Sales Tax Act, 1956. Further, the case was sent to D.E.T.C. cum- Revisional Authority to revise the case on account of negative report of C forms from the concerned authorities. Accordingly, the case was revised by D.E.T.C. cum-Revisional Authority under Central Sales Tax Act, 1956 vide order no. 21/14-15 dated-05.03.2021 by creating an additional demand of Rs. 1501282/- under Central Sales Tax Act, 1956.

Regarding recovery of the arrear, it is pertinent to mention here the dealer has deposited tax amount of Rs. 708892/- vide GRN- 0075218137 dated- 22.03.2021 and for rest amount of Penalty i.e. Rs. 792390, the dealer has preferred an appeal before J.E.T.C (A) Faridabad.

31. M/s Bhagwati Enterprises, Panipat, TIN 06352624437, A.Y. 2014-15

Audit para admitted. The dealer M/s Bhagwati Enterprise was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06352624437. The dealer deals in trading of Pan Masala & Tobacco. The firm is closed now. The case of M/s Bhagwati Enterprise for the assessment year 2014-15 was assessed under Section 15(4) Section of the HVAT Act, 2003 vide Disposal No. 852 dt.13.03.2018 created an additional demand of Rs.9087824/- under CST Act.

The case has been Reassessed vide order No. 17A dated 12.09.2022 and a penalty of Rs.57770764/- under section 38 is imposed on dealer. Since firm is closed and mobile number of prop. is also not reachable. The Arrears is declared in the Land Revenue Act and letter is issued to the Tehsildar to supply the details of property. Recovery is under progress.

The Committee has recommended that the cases pending in appeal/revision be decided/concluded in a time bound manner of three months and sincere and pragmatic steps be taken to expedite the recovery under intimation of the Committee.

[11] 2.10 Under assessment of tax due to application of incorrect rate of tax:

Assessing Authorities, incorrectly levied tax at the rate of 5/5.25 per cent against the applicable rate of 13.125 per cent, resulting in under assessment of tax of Rs. 0.93 crore. In addition, interest of of Rs. 0.53 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 commodities other than commodities classified in any of the schedule 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 02 April 2010. Further, interest was also leviable under Section 14 (6) of the HVAT Act.

Scrutiny of the records (between May 2017 and February 2018) revealed that Assessing Authorities while finalising the assessments (between November 2015 and June 2017) in respect of three cases pertaining to three dealers in the offices of DETC (ST) Jind and Panchkula for 2013-14 to 2014-15, applied lower tax rates than the applicable rate of tax on sale of goods as mentioned in Table 2.3.

Table 2.3

Details of incorrect application of rate of tax

Sr. No.	DETC	Assessment year/ disposal	Commodity	Amount	Tax leviable @12.5 % plus surcharge	Tax levied (5 % or 5.25%)	Short levy of tax	Interest	Dept. reply
1	Jind	1196 dt. 13.06.17 2013-14	Cement	2,42,10,525	31,77,631	12,10,526	19,67,105	17,28,430	Additional demand of Rs 22,52,564 has been created. (Dec 20)
2	Panchkula	567 dt. 02.11.15 2013-14	Electronic Goods	3,95,55,108	51,91,608	20,76,643	31,14,965	15,18,026	<i>Suo motu</i> action (Dec 20)
3	Panchkula	948 dt. 04.11.16 2014-15	Electronic Goods	5,37,99,225	70,61,148	28,24,459	42,36,689	20,73,153	<i>Suo motu</i> action (Dec 20)
Total				11,75,64,858	1,54,30,387	61,11,628	93,18,759	53,19,609	

Source: Details prepared by Audit

The application of lower rate of tax resulted in under assessment of tax of Rs 0.93 crore. In addition, interest of Rs 0.53 crore was also leviable.

The matter was reported to the Government in January 2021. During exit conference (March 2021), the Department accepted the audit observations and stated that DETC Jind has created an additional demand of Rs 0.23 crore. Tax demand notice along with the order has been issued to the dealer and recovery proceeding initiated. In two cases, DETC Panchkula intimated that the cases were sent to DETC-cum-Revisonal Authority (RA) for *suo motu* action. RA adjourned the case sine-die in the light of the case of M/s. Light Graphic, Faridabad and other V/s State of Haryana in the Punjab and Haryana High Court. In the said case, Haryana Tax Tribunal had ordered that assessment order u/s 15(1) cases cannot be taken in Revision under Section 34 of HVAT Act, 2003. The Department preferred an appeal in the Hon'ble High Court against the order of Haryana Tax Tribunal and the matter is still pending in the Court (June 2021).

The Department may undertake a detailed scrutiny of all the cases in order to ensure that tax rates as per HVAT/CST Act are being levied.

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 and persistent irregularities which were observed and reported during audit. There is a need to put in

place effective controls to act as a deterrent against such acts of irregularities causing loss of revenue to the State. Department may initiate appropriate action under rules against Assessing Authorities responsible for such persistent lapse.

The department in its written reply stated as under:-

1. M/s Mahaluxmi Agro Traders, Jind, Tin 06972011638, A.Y. 2013-14

The dealer M/s Mahaluxmi Agro Traders Pilukhera was registered under the HVAT Act, 2003 and the CST Act, 1956 with TIN 06972011638. The dealer deals in trading of cement etc. The dealer stands migrated under the GST Law with GSTIN-06ABBP5227F2ZO and now cancelled w.e.f October 2019.

In reply of the audit objection, it is stated that the para is admitted. The Assessing authority rectified the order under Section 9 (2) of CST Act 1956 read with section 19 of HVAT Act 2003. The dealer had made interstate sale of Cement without C forms amounting to Rs. 24210525/-. However, the cement is not classified in any schedule, hence taxable @ 12.50% plus surcharge. At the time of assessment the Assessing Authority time was allowed for submission of C forms. The dealer has not been submitted C forms up till 13-06-2017. The Assessing Authority rectified the assessment case vide order demand no. 1196 /13-14 dated 13-06-2017 and demand created worth Rs. 2252564/- and time allowed for submission of C forms. C forms not received till today. Copy of order and Tax demand notice served upon to the dealer. Recovery proceeding initiated after issuing notice to the dealer. Now a letter sent to Tehsildar Safidon vide this office memo no. 127/TI dated 23.01.2023 regarding moveable/immovable property of the dealer. Reply yet not received from Tehsildar Safidon.

2. M/s Acrosprrie Technologies, Panchkula, TIN 06092505949, A.Y. 2013-14

In reply to the audit objection, it is intimated that the case has been sent to D.E.T.C.-cum-Revisional Authority for taking appropriate action. The Revisional Authority has adjourned the case sine-die in the light of decision of Hon'ble Haryana Tax Tribunal in M/s Light Graphic, Faridabad and Others V/s State of Haryana. In the case of M/s Light Graphic, Faridabad, Haryana Tax Tribunal has ordered that assessment order u/s 15(1) cases can not be taken in Revision u/s 34 of HVAT Act, 2003. The department has prefferd an appeal in the Hon,ble High Court against the order of the tribunal. The matter is still pending in the High Court.

3. M/s Acrosprrie Technologies, Panchkula, TIN 06092505949, A.Y. 2014-15

In reply to the audit objection, it is intimated that the case has been sent to D.E.T.C.-cum-Revisional Authority for taking appropriate action. The Revisional Authority has adjourned the case sine-die in the light of decision of Hon'ble Haryana Tax Tribunal in M/s Light Graphic, Faridabad and Others V/s State of Haryana. In the case of M/s Light Graphic, Faridabad, Haryana Tax Tribunal has ordered that assessment order u/s 15(1) cases can not be taken in Revision u/s 34 of HVAT Act, 2003. The department has prefferd an appeal in the Hon, ble High Court against the order of the tribunal. The matter is still pending in the High Court.

The Committee has recommended that the cases pending in appeal/revision be decided/concluded in a time bound manner of three months and sincere and pragmatic steps be taken to expedite the recovery under intimation of the Committee.

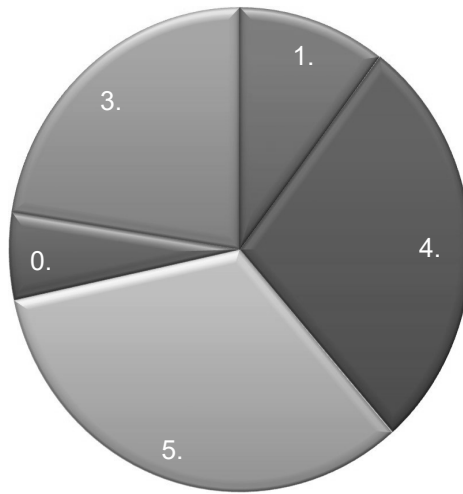
[12] 3.2 Results of audit:

Test check of the records of 28 out of 86 units of the State Excise Department during 2019-20 highlighted non/short realisation of excise duty/license fee/ interest/penalty and other irregularities involving ` 15.77 crore (0.26 per cent of receipt of ` 6,041.87 crore for 2018-19) in 374 cases which fall under the categories depicted in **Table 3.1**.

Table 3.1: Results of audit

Sr. No.	Categories	Number of cases	Amount (in crore)
1.	Non/short deposit of license fee and loss of interest	42	1.63
2.	Non-realisation of differential amount of license fee on re-allotment of vends	18	4.45
3.	Non imposition of additional duty/penalty	85	5.22
4.	Non-recovery of penalty on illicit liquor	147	0.92
5.	Miscellaneous irregularities	82	3.55
	Total	374	15.77

Source: Data compiled by office



The Department accepted under-assessment and other deficiencies amounting to Rs 14.70 crore involved in 363 cases pointed out during the year. The Department recovered Rs 16.44 lakh involved in eight cases relating to previous years.

Some significant cases involving Rs 1.97 crore are discussed in the following paragraphs

The department in its written reply stated as under:

In reply to audit observation it is intimated that as per record of the department there are 402 cases involving an amount of Rs. 13.83 crores whereas the audit has pointed out 374 cases involving amount of Rs 15.77 crores. It is further intimated that out of 402 cases recovery of Rs. 4.07 crores has been made in 148 cases and an amount of Rs. 9.76 crores

is recoverable in 254 cases. Further the department has not accepted observation of the audit in 70 cases. The summary of the cases of para 3.2 (Result of Audit) is as under:-

Summary (Para 3.2) (Amount)

Sr. No.	Categories	Number of cases	Amount	Recovered		Balance	
				No. of cases	Amount	No. of cases	Amount
1	Non/short deposit of license fee and loss of interest.	51	2.91	25	0.69	26	2.22
2	Non realization of differential amount of license fee on re-allotment of vends	6	1.19	4	0.55	2	0.64
3	Non imposition of additional duty/penalty	90	5.22	30	1.52	60	3.70
4	Non recovery of penalty of illicit liquor	177	0.96	85	0.17	92	0.79
5	Miscellaneous irregularities	78	3.55	5	1.34	73	2.21
	Total	402	13.83	149	4.27	253	9.56

3.2 (1) Non/short deposit of license fee and loss of interest.

With respect to non/short deposit of licence fee and loss of interest, the total number of cases reported by Audit are 42. As per office record the total number of cases are 51. The difference is due to number of cases reported by district Rewari. As per AG report there is one case pertaining to short deposit of license fee. It is submitted that in district Rewari there is one case pertaining to short deposit of licence fee and 9 cases with respect to loss of interest on delayed payment of license fee. Further as per AG report the amount involved in 42 cases is 1.63 crore. As per office record the amount involved is 2.91 crore. The difference in amount is due to amount reported by district Rohtak.

3.2 (2) Non realization of differential amount of license fee on re-allotment of vends

With respect to non realization of differential amount of license fees on reallocation of vends, it is submitted that as per AG report, there are 18 cases comprising of 4.45 crore amount. As per office record, the number of cases under this heading are 6 consisting of 1.19 crore amount. The difference of 12 cases involving 3.26 crore relates to district Rohtak and Sonapat. The district office of Rohtak and Sonapat have reported that erroneously shown in wrong category. These cases are already included in license fee and interest category and miscellaneous irregularities.

3.2(3) Non imposition of additional duty/penalty

With respect to non imposition of additional duty, as per AG report there are 85 cases involving 5.22 crore amount. As per office record, the total number of cases are 90 involving the same amount i.e. 5.22 crore. It is submitted that in Hisar there is one case which has not been added by the Audit party but the amount was included. In Karnal district, there are 17 cases involving 1.41 crore instead of 16 cases involving 1.41 crore as reported by audit. In Mewat one case has not been added by the Audit but the amount was included. In Panchkula there are 2 cases which has not been added by Audit but the amount was taken.

3.2(4) Non recovery of penalty of illicit liquor

With respect to non recovery of penalty of illicit liquor, as per AG report there are 147 cases involving 0.92 crore amount. As per office record, the total number of cases are 177 involving the amount of 0.96 crore. It is submitted that in Jind district, there are 113 cases involving 0.13 crore instead of 84 cases involving 0.10 crore as reported by audit and in district Jagadhari there six cases in place of five cases involving same amount. Hence, there is total difference of 30 cases with respect to district jind and Jagadhari.

3.2(5) Miscellaneous irregularities

With respect to Miscellaneous irregularities, as per AG office Report there are 82 cases involving 3.55 crore amount. As per official record the total number of cases are 78 involving 3.55 crore amount. The difference is in the district Sonapat. As per Sonapat report the total number of cases are 4 instead of 7 cases involving 1.85 crore. As per Panchkula report, there is no case but the Audit has reported one case with zero amount involved.

The Committee has recommended that sincere and pragmatic steps be taken to expedite the recovery by auctioning the attached properties under intimation of the Committee.

[13] 3.3 Non/short recovery of interest:

The Deputy Excise and Taxation Commissioners (Excise) neither initiated any action to seal the vends for non-deposit of monthly instalment in time nor levied interest of Rs 1.61 crore for delayed payment of the license fee.

Para 6.4 of the State Excise Policy for the year 2017-18 and 2018-19 stipulates that every licensee holding a licence for retail outlets of Indian Made Foreign Liquor (IMFL) and Country Liquor (CL), shall make payment of monthly instalment of licence fee by 20th of each month. Failure to do so renders the licensee 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 licence fee was due, to the date of payment of the instalment. Further, as per para 6.5 of the State Excise policy, if the licensee fails to deposit the monthly instalment in full along with interest by the end of the month, the zone of the vends shall cease to be in operation on the first day of the following month and shall ordinarily be sealed by the Deputy Excise and Taxation Commissioner (Excise) {DETC (Excise)} of the respective district and his license may be cancelled.

Scrutiny of the records in August and September 2018 of M-2 registers for watch of payment of license fee of DETCs (Excise), Jagadhri and Kaithal for 2017-18 revealed that in 11 out of 33 Zones paid the monthly instalments of license fee amounting to Rs 56.42 crore after the prescribed due date with delay ranging between 21 to 116 days. The DETCs (Excise) did not initiate any action to seal the zone of vends and to levy interest for delayed payment of the license fee. This resulted in non-levy of interest of Rs 1.61 crore.

The matter was reported to the Government in November 2020. During exit conference (March 2021), the Department accepted the audit observations and stated that an amount of Rs 8.68 lakh had been recovered by DETC (X) Jagadhri and recovery proceedings/efforts are being made to recover the balance amount of Rs 1.52 crore.

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

The department in its written reply stated as under:-

It is submitted that in para no. 3.3 (Non/Short recovery of interest), there are total 16 case in 02 districts namely Kaithal & Jagadhari.

The summary of Para 3.3 is mentioned below:-

Summary Para 3.3 (Non/Short recovery of interest)

Sr. No.	Name of District	Para No.	Cases	Amount AS PER AUDIT (Rs. In Lakh)	Amount AS PER DISTRICT (Rs. In Lakh)	Recovered Amount (In Lakh)	Balance Amount (In Lakh)
1	Kaithal	3.3	9	38.46	35.33	0	35.33
2	Jagadhari	3.3	7	114.27	115.98	0	115.98
	Total		16	152.73	151.31	0	151.31

The Committee has recommended that sincere and pragmatic steps be taken to expedite the recovery by auctioning the attached properties under intimation of the Committee.

[14] 3.4 Non-recovery/levy of penalty for illegal possession:

The Department did not initiate appropriate action to recover the penalty of Rs 35.51 lakh by auctioning of confiscated vehicles or by recovery as arrears of land revenue.

Section 61 (1) (aaa) (c) (i) of the Punjab Excise Act, 1914 as applicable to the State of Haryana, provides that penalty of not less than Rs 50 and not more than Rs 500 per bottle of 750 millilitres or part thereof is leviable on an offender for possession of illicit liquor. Further, Rules 12 and 13 of the Haryana Imposition and Recovery of Penalty Rules, 2003, provides that in case penalty is not paid within stipulated period, the Collector or Deputy Excise and Taxation Commissioner (Excise) {DETC (Excise)} shall pass orders for confiscation of means of transport seized along with liquor and the means of transport shall be put to auction within 30 days from the order of confiscation.

Scrutiny of records of five offices of DETC (Excise) for 2017-18 and 2018-19 revealed that the Department had detained 58,699 bottles of illicit liquor between April 2017 and March 2019 in 48 cases during checking on road and confiscated eight vehicles. The Department, after giving reasonable opportunity decided 42 cases and imposed penalty of Rs 19.13 lakh and in remaining six cases penalty of Rs 16.68 lakh was not imposed. Thus, out of the total amount of penalty which worked out to Rs 35.81 lakh, the Department could recover only Rs 0.30 lakh (0.84 *per cent*) and did not initiate action to recover the balance penalty of Rs 35.51 lakh either by auctioning the confiscated vehicles or by recovery as arrears of land revenue even after the lapse of one to three years.

The matter was reported to the Government in November 2020. During exit conference (March 2021), the Department accepted the audit observations and stated that an amount of Rs 0.29 lakh had been recovered and efforts would be made/notices had been issued to recover the balance amount of Rs 18.58 lakh in respect of DETCs (Excise), Hisar, Jagadhri, Panchkula and Sonapat. In DETC (Excise) Gurugram (East), the Department stated that an amount of Rs 5.57 lakh out of Rs 16.64 lakh had been recovered by converting NIPS into a full bottle. The action of the Department is not justified, as per

Punjab Excise Act, minimum penalty of Rs 50 per bottle or part thereof 750 ml is liable on an offence for possession of illicit liquor.

The Department may consider strengthening its internal control mechanism to ensure proper collection of dues and fixing the responsibility of concerned officers for non-levy or short levy of penalty.

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:-

Non-recovery/levy of Penalty for illegal possession.

Summary

Sr. No.	Name of the District	No. of cases	Quantity Seized	Penalty Imposed	Recovered	Balance
1.	Hisar	03	12420	636000	46000	590000
2.	Sonepat	32	1410	251200	251200	0
3.	Panchkula	03	720	442800	10800	432000
4.	Jagadhri	06	10995	586530	586530	0
5.	Gurugram	04	33154	557200	557200	0
Total		48	58699	2473730	1451730	1022000

Note : Gurugram (East) - Amount involved Rs. 5.57 lacs in 4 cases only instead of Rs. 16.64 Lacs as reported by Audit. Hence only Rs. 5.57 Lacs may be considered instead of 16.64 Lacs.

The Committee has recommended that sincere and pragmatic steps be taken to expedite the recovery by auctioning the attached vehicles/properties under intimation of the Committee.

REVENUE AND DISASTER MANGEMENT DEPARTMENT

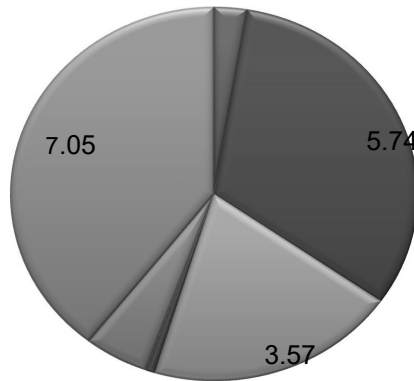
[15] 4.2 Result of audit:

Test check of the records of 101 out of 143 units of the Revenue Department during 2019-20 revealed non/short levy of stamp duty and registration fees etc. and other irregularities amounting to Rs 17.88 crore (0.32 *per cent* of receipt of Rs 5,636.16 crore for 2018-19), in 1,271 cases, which fall under the following categories as mentioned in the Table 4.1.

Table 4.1: Results of Audit

Revenue			
Sr. No.	Categories	Number of cases	Amount (Rs in crore)
1.	Non/short levy of stamp duty on lease agreement	191	0.47
2.	Non/short recovery of stamp duty and registration fees due to		
	• undervaluation of immovable property	299	5.74
	• misclassification of instruments	190	3.57
3.	Short realisation of stamp duty due to sale of property at lower consideration than the amount mentioned in the agreement deeds	15	0.13
4.	Irregular exemption of stamp duty on mortgage deeds/compensation certificates to land acquired	48	0.92
5.	Miscellaneous irregularities	528	7.05
	Total	1,271	17.88

Source: Data compiled by office



The Department accepted under-assessment and other deficiencies amount to Rs 4.21 crore involved in 469 cases which were pointed out during the years. The Department recovered Rs 0.69 lakh involved in three cases pertaining to this year.

Significant cases involving Rs 1.38 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:

AG Audit party pointed out 1271 cases amounting Rs. 17.88 cr, relating to Non/short levy of stamp duty on lease agreement, undervaluation of immovable property, misclassification of instruments, short realization of stamp duty to sale of property at lower consideration than the amount mentioned in the agreement deeds, irregular exemption of stamp duty on mortgage deeds/compensation certificates to land acquired, and Miscellaneous irregularities etc.

This report sent to concerned Department and Deputy Commissioners in the month of February and May 2017 as and when received and all the Deputy Commissioners concerned have been impressed upon for expediting quick disposal of court cases under section 47-A of the said Act and they were directed to expedite recovery as an arrear of land Revenue as per Stamp Law Procedure vide letter dated 05-06-2018, 02.08.2018, 23.08.2018, 05.09.2018, 09.01.2020, 22.01.2020, 16.06.2020, 23.06.2020, D.O letter from SSR dated 09.05.2022 and last letter dated 17.05.2022 and last guidelines issued all the concerned departments of the Haryana on dated 08.06.2022.

Efforts of the department to expedite the cases under section 47-A of the Indian Stamp Act, 1899 are as under:-

All the District Collectors of the State have been impressed upon vide letter dated 21.06.2022 and D.O letter dated 30.06.2022, 26.07.2022, 05.08.2022, 17.11.2022 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 from time to time. Monthly review meetings relating to cases under section 47-A have also been held at the level of Divisional Commissioners of the State with the SDO (Civil) cum Collectors DRO cum Collectors and Sub-Registrars Joint Sub-Registrars and they have been directed in the review meeting for quick disposal of pending court cases and to expedite recovery thereof by Special Secretary Revenue in the month June, July and November 2022.

All the Collectors of the State have been directed to hold the courts on regular basis for disposal of cases under section 47-A. Further, it has been directed to all the District Collectors in the state that special campaign in the matter be launched to effect the recovery in already decided cases by the collectors of the said Act and monthly review be conducted for the purposes i.e. disposal of court cases as well as the recovery thereof. It has also been directed to all the Deputy Commissioners in the state that a special campaign be initiated for disposal all the court case concerned by assigning the cases to the other offices who have been empowered with the powers of the Collectors under section 47-A of the said Act, i.e., like Additional Deputy Commissioners, City Magistrate, DRO, SDO (Civil) etc, by rationalizing the work in view of number of cases in the Sub-Divisions of the districts.

It has also been directed to all the District Collectors of the state that in such cases where the matter has been decided by Collectors as the matter is dropped for proper stamp and fees is deducted a reasoned base speaking detail order be passed and the reason for dropping the matter be explained therein. Further, it has been also invited the attention of all the District Collectors of the State towards the provision contained in section 47-A (4) of the said Act, wherein the provisions of appeal provided, after perusal and examination of the order passed by the Collectors, Appropriate decision for filling the appeal against the order of Collectors be exercised and appeal be filled, where competent authority (District Registrar) deems fit.

It is also informed to the PAC that the instruction 7.11.2023, regarding disposal of the Court cases under section 47-A of the said Act within two months issued by Government has been suppressed by instruction dated 17.05.22 in the form of facts stated in above para.

All the 36 segment treating to instrument of conveyance, sale, gift, exchange, compromise decree in the form of conveyance etc have been integrated with collector rate for calculation of stamp duty and registration fees through Web-HALRIS to prevent leakage of stamp duty and fees. The software of Web-HALRIC has been linked for registration of instruments of transfer of property under section 17 and 18 of registration Act, 1908 with various departments such as ULB, HSVP, TCP, HSIIDS, Housing Board etc.

Progress as a whole result of audit para can be seen as under: -

		No. of cases	Amt in Cr.
1	Amount Recovered by the department	23	0.52
2	Amount dropped by Collectors	15	2.36
3	Pending in various courts of Collectors u/s 47-A	1051	9.71
4	Recovery pending u/s 48 of the said Act as an arrear of land revenue	182	5.29
	Total	1271	17.88

The Committee has recommended that the cases pending under Section 47-A of the Stamp Act be concluded in a time bound manner under intimation of the Committee.

[16] 4.3 Short levy of stamp duty to misclassification of sale deeds as collaboration agreements:

Misclassification of sale deeds as collaboration agreements instead of agreement to sell in case of five agreements resulted in short levy of stamp duty and registration fees of Rs 0.45 crore.

As per Haryana Government notification issued in October 2013, any agreement that relates to giving authority or power to a promoter or a developer, by whatever name called, for construction on, development of or, sale or transfer (in any manner whatsoever) of, any immovable property shall be liable to stamp duty as is leviable on a conveyance, on the market value of the property mentioned in the agreement.

Scrutiny of records of Panipat and Rohtak Sub Registrars (SRs) revealed that five collaboration agreements were registered between February and May 2017 on which stamp duty and registration fees (SD and RF) of 2.50 lakh was levied. Scrutiny of these agreements revealed that the owners of land had authorised the developers to take possession of the land with the right to construct, build-up shop-cum-flats and residential houses. These agreements were, therefore, liable to be levied for stamp duty as per Notification issued in October 2013. As per rates fixed by the Collector, value of land transferred to the developers worked out to Rs 9.40 crore on which stamp duty and registration fees leviable was Rs 47.75 lakh. Thus, misclassification of these documents as collaboration agreements resulted in short levy of SD and RF of Rs 45.25 lakh.

The matter was pointed out to the Government in August 2020. During exit conference (April 2021), the Department accepted the audit observations and stated that strenuous efforts would be made to expedite the cases pending in courts of Collectors under Section 47-A, of the IS Act for early decision and recovery thereof.

The Department may follow the notification issued by the Government, status report for collaboration agreement be submitted within stipulated time frame. The Department may consider holding of special campaign in order to effect timely recovery, in all cases.

The department in its written reply stated as under:

This para relates to Short levy of stamp duty due to misclassification of sale deeds as collaboration agreements relating to recorded of Panipat and Rohtak Sub Registrars: -

The position of this para is as under:-

		No. Of cases)	Amt (in lakh)
1	Short levy of stamp duty as pointed out by AG office	5	45.00
2	Amount dropped by Collectors	3	34.23
3	Pending in courts of Collectors for decision u/s 47-A	2	10.77

The Committee has recommended that (i) the difference of Rs.25,000/- be reconciled; (ii) the reason for dropping of three cases amount to Rs.34.23 lacs be intimated; and (iii) recovery be expedited vigorously in a time bound manner under intimation of the Committee.

[17] 4.4 Irregular exemption of Stamp Duty to autonomous bodies:

Registering authorities allowed irregular exemption from payment of stamp duty and registration fees of Rs 24.11 lakh to Haryana State Agriculture Marketing Board and Municipal Corporation, treating them as Government entities.

As per provision contained in Section 3 (1) of the IS Act, as applicable to the State of Haryana, no SD shall be chargeable in respect of any instrument executed by, or on behalf of or in favour of Government.

Scrutiny of the records in the offices of SRs Jagadhri and Kharkhoda revealed that two sale deeds were registered without charging SD and RF amounting to Rs 24.11 lakh on total consideration of Rs 4.58 crore (February and October 2019) in respect of Haryana State Agriculture Marketing Board (HSAMB), Panchkula and Municipal Corporation (MC), Jagadhri. As the HSAMB and MC, are autonomous bodies and SD and RF was required to be levied, the registering authorities allowed exemptions from payment of SD and RF, treating these as Government body, whereas these orders were not applicable on Local bodies. This resulted in irregular exemption of SD and RF of Rs 24.11 lakh.

The matter was reported to the Government in December 2020. During exit conference (April 2021), the Department accepted the audit observations and stated that strenuous efforts would be made to expedite the cases pending in courts of Collectors under Section 47-A of the IS Act for early decision and recovery thereof.

The Department may follow up the provision of Indian Stamp Act, 1890 strictly.

The department in its written reply stated as under:

This para relates to Irregular exemption of Stamp Duty to autonomous bodies related Haryana State Agriculture Marketing Board (HSAMB), Panchkula and Municipal Corporation (MC), Jagadhari: -

This position of this para is as under: -

		No. of cases	Amt (in lakh)
1	Short levy of stamp duty as pointed out by AG office	2	24.11
2	Pending in courts of Collector Jagadhari and Kharkhoda u/s 47-A	2	24.11

The Committee has recommended that the department to clarify from the Finance Department as to whether the Boards/ Corporations etc. are exempted or not under Section 3(1) of the Indian Stamp Act. Besides, recovery be expedited vigorously in a time bound manner under intimation of the Committee.

[18] 4.5 Irregular exemption of Stamp Duty to farmers:

The exemption of stamp duty in 11 cases was allowed to farmers, though they purchased residential/commercial land from compensation received, which was not permitted as per Government's order dated January 2011, resulting in non/short levy of stamp duty and registration fees of Rs 12.25 lakh.

As per Government order issued in January 2011 under the Indian Stamp Act, 1899, (IS Act) the Government exempts stamp duty (SD) and registration fees (RF) 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 SD and RF as per rules.

Scrutiny of records of five Sub Registrars (SRs) revealed that in eleven cases, farmers whose land had been acquired by the Government for public purposes, purchased residential/commercial land valued at Rs 1.71 crore. SD and RF of Rs 12.34 lakh was to be levied in these cases, as exemption of SD was available only for purchasing of agricultural land. The Department had, however, levied SD and RF amounting to Rs 0.09 lakh only in respect of SR Jind, which resulted in irregular exemption of SD and RF of Rs 12.25 lakh to the farmers for purchase of residential plot from the compensation amount received.

The matter was pointed out to the Government in December 2020. During exit conference (April 2021), the Department accepted the audit observations and stated that strenuous efforts would be made to expedite the cases pending in courts of Collectors under Section 47-A of the IS Act for early decision and recovery thereof. In two cases the farmers purchased the plot and residential house without paying SD and RF amounting to Rs 7.73 lakh out of compensation amount received and the Collector finalised these cases and exempted the stamp duty on July 2019 which is against the order of the Government, *ibid*. As per direction issued by the Government in November 2013, if the decision of the Collector made against the Government then the Sub Registrar should file appeal against these. However, no appeal was filed by the SR.

The Government may ensure that exemption in SD and RF was allowed to farmers only for purchases of agricultural land from the compensation amount received.

The department in its written reply stated as under:

This para relates to Irregular exemption of Stamp Duty of Rs 12.25 lakh to farmers in 11 cases was allowed to farmers, though they purchased residential/ commercial land from compensation received, which was not permitted as per Government's order dated January 2011, relating to Ellanabad, Fathehabad, Jagadhari, Jind and Sirsa.

The position of this para is as under: -

		No. of cases	Amt (in lakh)
1	Short levy of stamp as pointed out by AG office	11	12.25
2	Amount Recovered by the department	2	5.38
3	Amount dropped by Collectors	2	2.12
4	Recovery order passed by Collector Jind, and Ambala but recovery is still pending	2	1.70
5	Pending in courts of collectors Yamunanagar, Jind, Fthehabad and Sirsa u/s 47-A	5	3.05

Strenuous efforts are being made by the department to expedite the cases pending in courts of Collectors u/s 47-A for early decision and recovery thereof shown in table at serial no. 4 and 5 above.

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

[19] 4.6 Short levy of stamp duty due to application of incorrect rates of immovable property.

Registering Authorities assessed 16 sale deeds of plots falling within municipal limits with an area less than 1,000 square yards at rates fixed for agricultural land instead of residential land, resulting in short levy of stamp duty and registration fees of Rs 0.39 crore.

In order to check evasion of stamp duty (SD) in sale deeds, the Government issued instructions in November 2000 to all registering authorities in the State to the effect that agricultural land sold within municipal limits, with an area less than 1,000 square yards or in case where purchasers are more than one and the share of each purchaser is less than 1,000 square yards, be valued at the rate fixed for residential property of that locality for the purpose of levying Stamp Duty.

Scrutiny of the records (February to December 2018) of seven registering offices revealed that 16 sale deeds of plots falling within the parameter of notification, *ibid*, were registered between April 2016 and January 2018. These deeds were liable to be assessed for Rs 8.48 crore based on the rates fixed for residential areas and SD and RF of Rs 0.53 crore was leviable. However, the registering authorities assessed these deeds for Rs 1.76 crore based on the rates fixed for agricultural land and levied SD and RF of Rs 0.15 crore. This resulted in short levy of SD and RF of Rs 0.39 crore.

The matter was reported to the Government in January 2021. During exit conference (April 2021), the Department accepted the audit observations and stated that strenuous efforts would be made by the Department to expedite the cases pending in courts of Collectors under Section 47-A of the IS Act for early decision and recovery thereof.

The Department should design its software in such a way that if share of an individual in the property is less than 1,000 sq. yards then it should automatically be evaluated at residential rates.

The department in its written reply stated as under:

This para relating to short levy of stamp duty Rs. 0.39 Cr. Due to application of incorrect rates of immovable property that agricultural land sold within municipal limits, with an area less than 1,000 square yards or in case where purchasers are more than one and the share of each purchaser is less than 1,000 square yards, be valued at the rate fixed for residential property of that locality for the purpose of levying Stamp Duty. In this para-AG office has shown in the report 16 cases amounting to Rs 0.39 cr. While the actual Amount as per report of D. Cs of the state are Rs 0.35 cr. This Para is relating to Ambala Cantt., Ambala City, Bhuna, Kalanwali, Rohtak, Safidon and Tohana.

This position of this para is as under:-

		No. of cases	Amt (in lakh)
1	Short levy of stamp as pointed out by AG office	16	35.71
2	Amount Recovered by the department	2	5.38
3	Amount dropped by Collectors	2	2.12
4	Recovery order passed by Collector Rohtak and Ambala but recovery is still pending	7	20.34
5	Pending in courts of collectors u/s 47-A	5	7.87

Strenuous efforts are being made by the department to expedite the cases pending in courts of Collectors u/s 47-A for early decisions and recovery thereof shown in the table at serial no. 4 and 5 above.

The Committee has recommended that the pending cases be got concluded in a time bound manner by constituting special courts and also recovery be expedited in a time bound manner under intimation of the Committee.

[20] 4.7 Short levy of stamp duty due to application of normal rates on prime khasra land.

Registering Authorities incorrectly assessed prime khasra land at normal rates fixed for agricultural land, resulting in short levy of stamp duty of Rs 18.06 lakh.

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, Haryana Government issued instructions in September 2013 for constituting district level committees comprising of officers of Revenue Department and Municipal Committees for evaluating different categories of land for fixing collector rates. Further, Section 27 of the Indian Stamp Act, 1899 (IS Act) as applicable to the State of Haryana, provides that consideration and all other facts and circumstances affecting the chargeability of any instrument with duty or the amount of duty chargeable, should be fully or truly set forth therein.

Scrutiny of the records of six SRs/JSRs revealed (January 2017 and March 2018) that 32 conveyance deeds were registered between April 2016 and March 2017 in prime khasra

as per land revenue record which were liable to be assessed for Rs 9.53 crore based on the higher rate fixed for prime land on which Stamp Duty of Rs 38.66 lakh and Registration Fees of Rs 2.40 lakh was leviable. However, the immovable properties was incorrectly assessed at Rs 5.38 crore on the basis of normal rates and SD of Rs 21.55 lakh and RF of Rs 1.45 lakh was levied, which resulted in short levy of SD and RF for Rs 18.06 lakh.

The matter was reported to the Government in January 2021. During exit conference (April 2021), the Department accepted the audit observations and stated that strenuous efforts would be made to expedite the cases pending in courts of Collectors under Section 47-A of the IS Act for early decision and recovery thereof.

The Department may identify and record the Khasra number of prime land, colonies/ward/sectors in software HARIS for proper evaluation of stamp duty. The Department may consider to adopt a foolproof system for mapping of business processes in accordance with the provisions of various Acts and Rules applicable, so as to prevent leakages of revenue by way of evasion of stamp duty and registration fees.

The department in its written reply stated as under:

This para relates to short levy of stamp duty due application of normal rates on prime khasra land:-

Note: - In this para-AG office has shown in the report 32 cases amounting to Rs 18.06 Lakh while the actual cases as per report of D. Cs of the state are 31 amounting to Rs 18.65 lakh. The difference to figure will be reconcile from AG office.

This position of this para is as under: -

		No. of cases	Amt (in lakh)
1	Short levy of stamp as pointed out by AG office	31	18.65
2	Amount Recovered by the department	8	1.42
3	Amount dropped by Collectors	2	1.20
4	Recovery order passed by Collector Ambala but recovery is still pending	1	0.51
5	Pending in courts of collectors u/s 47-A	20	15.52

This department agrees with the observations of Accountant General (Audit) Haryana, Chandigarh. Strenuous efforts are being made by the department to expedite the cases pending in courts of Collectors u/s 47-A for early decision and recovery thereof. The data of prime khasra numbers have been uploaded on the software of Web HALRIS to prevent such objections in future.

The Committee has recommended that the pending cases be got concluded in a time bound manner by constituting special courts and also 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	Under utilisation 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 drawls 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 drawls 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 inspection s 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 vendors
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-actioun
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 Addex 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 leavey 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 peantly 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 excessbenefit 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:
729	542	Excise and Taxation	86	1	Non production of Records of audit for scrutiny
730	543	Excise and Taxation	86	2	Recovery in accepted cases
731	544	Excise and Taxation	86	3	Results of Audit
732	545	Excise and Taxation	86	4	Evasion of tax due to supersession of sales
733	546	Excise and Taxation	86	5	Evasion of tax due to suppression of purchase
734	547	Excise and Taxation	86	6	input Tax Credit incorrectly allowed on Capital Goods and Petroleum Products
735	548	Excise and Taxation	86	7	Incorrect benefit of input Tax Credit on goods not sold
736	549	Excise and Taxation	86	8	Under assessment of tax due to mistake in calculation
737	550	Excise and Taxation	86	9	Under assessment of tax due to application of incorrect rate of tax
738	551	Excise and Taxation	86	10	Under assessment of tax due to non levy of tax on handling charges
739	552	Excise and Taxation	86	11	Tax benefits allowed against invalid forms 'F'
740	553	Excise and Taxation	86	12	Non levy of interest

741	554	Excise and Taxation	86	13	Non levy of tax on taxable goods
742	555	Excise and Taxation	86	14	Non levy of penalty
743	556	Excise and Taxation	86	15	Results of audit
744	557	Excise and Taxation	86	16	Non levy of penalty for short lifting of quarterly quota of liquor
745	558	Excise and Taxation	86	17	Non levy of interest on delayed payment of license fee
Finance					
746	1	Haryana State Lotteries	36	25	Suspended misappropriation of Government money
747	2	Haryana State Lotteries	46	36	Appointment of main stockists
748	3	Haryana State Lotteries	46	40	Other points of interest
749	4	Finance (Lotteries)	50	3	Printing of lottery tickets
750	5	Finance (Lotteries)	50	146	Results of Audit
751	6	Haryana State Lotteries	52	87	Short Deposit of State proceeds of lottery tickets
752	7	Finance	56	14	Overpayment of pensionary benefits
753	8	Finance	58	39	Non charging of interest and penal interest
754	9	Finance	58	40	Loans to Municipal Councils/ Municipal Committees
755	10	Finance	58	72	Overpayment of pensionary benefits
756	11	Finance and Justice	62	68	Recovery regarding appointment of daily wage workers
757	12	Finance	63	38	Results of Audit
758	13	Finance	63	39	Incorrect classification / non-collection of guarantee fee
759	14	Finance	63	40	Government guarantees
760	15	Finance	63	41	Conclusion/Recommendations
761	16	Finance	63	76	Mismatch of expenditure data in OTIS database
762	17	Finance	65	20	Overpayment of pensionary benefits
763	18	Finance	67	37	Overpayment of pensionary benefits
764	19	Finance	68	90	Non recovery of loans and interest
765	20	Finance	68	92	Non recovery of loans granted in lieu of deferment of sales tax and interest
766	21	Finance	68	93	Non reconciliation of outstanding loans and interest
767	22	Finance	71	75	Non-raising of demand of guarantee fee
768	23	Finance	74	48	Non-claiming of interest on unutilized funds
769	24	Finance	80	52	Misappropriations, losses, defalcations, etc.
770	25	Finance	81	56	Misappropriations, losses, defalcations, etc.
Food and Drug Administration					
771	1	Food and Drug Administration	79	28	Non-conducting of survey and non-registration of Food Business Operators

772	2	Food and Drug Administration	79	29	Inadequate infrastructure facilities in the food laboratories
773	3	Food and Drug Administration	79	30	Non-availability of infrastructure and equipment with FSOs/DOs for safe storage of food samples
774	4	Food and Drug Administration	79	31	Inspection of registered establishment
775	5	Food and Drug Administration	79	32	Non-achievement of targets for collection of samples
776	6	Food and Drug Administration	79	33	Non-adjudication against offenders of sub-standard/misbranded samples
777	7	Food and Drug Administration	79	34	Delay in adjudication of cases
778	8	Food and Drug Administration	79	35	Availability of manpower
779	9	Food and Drug Administration	79	36	Information, Education and Communication activities
780	10	Food and Drug Administration	79	37	Conclusion
Food, Civil supplies & Consumer Affairs					
781	1	Food, Civil supplies & Consumer Affairs	23	35	Haryana State Federation of Consumer Co-operative Wholesale Stores Limited, Chandigarh
782	2	Food, Civil supplies & Consumer Affairs	34	47	Under storage of wheat
783	3	Food, Civil supplies & Consumer Affairs	36	7	Loss due to storage of wheat.
784	4	Food, Civil supplies & Consumer Affairs	40	47	Damage caused to wheat in Storage
785	5	Food, Civil supplies & Consumer Affairs	42	42	Loss due to negligence
786	6	Food, Civil supplies & Consumer Affairs	60	90	Loss due to delay in supply of wheat to Food Corporation of India
787	7	Food, Civil supplies & Consumer Affairs	63	68	(i) Food Security, Subsidy and Management of Foodgrain (ii) Financial arrangements
788	8	Food, Civil supplies & Consumer Affairs	63	69	Loss of interest due to delay in deposit of cheques
789	9	Food, Civil supplies & Consumer Affairs	63	70	Loss due to non adherence of the instructions of FCI
790	10	Food, Civil supplies & Consumer Affairs	63	71	Millers had not supplied the rice after milling of paddy
791	11	Food, Civil supplies & Consumer Affairs	63	72	Loss due to damage of wheat
792	12	Food, Civil supplies & Consumer Affairs	63	73	Suspected misappropriation/pilferage of wheat due to short accounting of moisture gain
793	13	Food, Civil supplies & Consumer Affairs	65	14	State/District Consumer Protection Councils not functional
794	14	Food, Civil supplies & Consumer Affairs	65	16	Excess consumption of gunny bags
795	15	Food, Civil supplies & Consumer Affairs	68	30	Loss due to lack of supervision and improper storage of wheat stock
796	16	Food, Civil supplies & Consumer Affairs	72	47	Loss of interest due to delay in claiming refund of Bonus paid to farmers

797	17	Food, Civil supplies & Consumer Affairs	75	58	Loss due to distribution of food grains to ineligible ration card holders
798	18	Food, Civil supplies & Consumer Affairs	77	39	Avoidable payment of interest due to delay in realization of bills from Food Corporation of India
799	19	Food, Civil supplies & Consumer Affairs	77	40	Compliance of terms and conditions of milling agreements for Custom Milled Rice
800	20	Food, Civil supplies & Consumer Affairs	77	41	Non-delivery of rice by millers
801	21	Food, Civil supplies & Consumer Affairs	77	42	Non-recovery from the millers
802	22	Food, Civil supplies & Consumer Affairs	77	43	Non-recovery of amount of value cut and moisture cut from millers
803	23	Food, Civil supplies & Consumer Affairs	77	44	Non-adherence of guidelines
804	24	Food, Civil supplies & Consumer Affairs	80	13	Non-realisation of claims from FCI and extra burden of interest
805	25	Food, Civil supplies & Consumer Affairs	80	14	Delay in furnishing utilization certificates
806	26	Food, Civil supplies & Consumer Affairs	81	14	Extra burden of interest
807	27	Food, Civil supplies & Consumer Affairs	81	15	Loss due to suspected misappropriation of paddy
808	28	Food, Civil supplies & Consumer Affairs	81	16	Delay in furnishing utilization certificates
809	29	Food, Civil supplies & Consumer Affairs	82	28	Misappropriation of paddy due to violation of laid down norms by the department
810	30	Food, Civil supplies & Consumer Affairs	82	29	Extra burden of interest due to delay in claiming drriage charges.
811	31	Food, Civil supplies & Consumer Affairs	82	30	Delay in furnishing utilisation certificate (S.F.)
812	32	Food, Civil supplies & Consumer Affairs	83	1	Loss to the State Exchequer due to delayed claim of lower interest charges
813	33	Food, Civil supplies & Consumer Affairs	83	2	Irregular expenditure on watch and ward
814	34	Food, Civil supplies & Consumer Affairs	83	3	Delay in submission of Utilisation Certificates
Forest & Wildlife					
815	1	Forest	56	5	Rehabilitation of common lands in Aravali Hills
816	2	Forest	58	3	Rehabilitation of common lands in Aravalli Hills
817	3	Forest	58	41	Short Recovery of royalty on forest produce
818	4	Forest	58	130	Loss due to delay in harvesting of poplar trees
819	5	Forest	58	132	Absence of physical verification of timer
820	6	Forest	63	79	Nugatory expenditure
821	7	Forest	80	15	Unfruitful expenditure on water harvesting structure

822	8	Forest	82	31	Encroachment of forest land
823	9	Forest	82	33	Poor/inadequate control Failur
824	10	Forest	82	34	Delay in furnishing utilisation certificates (SF)
825	11	Forest	83	20	Delay in submission of Utilisation Certificates
General					
826	1	General	52	65	Write-off of losses etc
827	2	General	58	44	Results of Audit
828	3	General	58	97	Write-off of losses, etc
829	4	General	61	28	Misappropriations, defalcations, etc.
830	5	General	61	31	Lack of accountability
831	6	General	63	84	Financial assistance to local bodies and other institutions
832	7	General	63	85	Misappropriations, defalcations, etc.
833	8	General	63	86	Write-off of losses, etc.
834	9	General	64	9	Financial assistance to local bodies and others institutions
835	10	General	64	10	Misappropriations, defalcations etc.
836	11	General	64	11	Write-off losses etc.
837	12	General	65	23	Financial assistance to local bodies and other institutions
838	13	General	65	24	Misappropriations, defalcations, etc.
839	14	General	65	25	Write-off of losses, etc.
Health & Family Welfare					
840	1	Medical and Health	38	18	Stores and Stock
841	2	Medical and Health	56	6	Working of Medical and Health Department including Manpower Management
842	3	Medical and Health	56	7	Hospitals and dispensaries
843	4	Medical and Health	56	9	Hospital Waste Management
844	5	Medical and Health	58	68	Working of Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences, Rohtak
845	6	Medical and Health	58	69	Implementation of Prevention of Food Adulteration Act
846	7	Medical and Health	60	3	Prevention and Control of Diseases.
847	8	Medical and Health	62	56	Manpower
848	9	Medical and Health	62	57	Manufacturing and selling units
849	10	Medical and Health	62	59	Statistics of prosecutions vis-à-vis cases filed
850	11	Family welfare	65	22	Lack of response to Audit findings and observations resulting in erosion of accountability
851	12	Health	68	44	Avoidable payment due to non-insurance of vehicles

852	13	Health	68	45	Unauthorized retention of the departmental receipts outside the Consolidated Fund of the State
853	14	Health	68	47	Follow up on Audits
854	15	Health	70	3	Financial Management
855	16	Health	70	4	Shortage of staff at CHC and PHC level
856	17	Health	70	6	Unfruitful expenditure on purchase of food testing equipment
857	18	Health	72	4	Outstanding loans and advances
858	19	Health and Family Welfare	73	70	Embezzlement due to inadequate internal control
859	20	Health	74	15	Construction of CHCs, PHCs and SCs
860	21	Health	74	16	Improper-functioning of PHCs/Sub-Centres
861	22	Health	74	17	Lack of basic amenities in Sub-Centres
862	23	Health	74	19	Dispensing adulterated/spurious medicines to the patients
863	24	Health	74	20	Unfruitful expenditure on non-functional Drug Testing Laboratory and State Ayurvedic Pharmacy
864	25	Health	74	21	Embezzlement due to inadequate financial control
865	26	Health	75	59	Non-recovery of bond money
866	27	Health	77	45	Utilization of funds by Red cross Society
867	28	Health	77	46	Training to the handicapped persons
868	29	Health	81	17	Award of rate contract to ineligible firms
869	30	Health	81	18	Purchase of medicines from blacklisted firms
870	31	AYUSH(Health)	82	25	Loss of revenue
Higher Education					
871	1	Higher Education	52	6	Extra expenditure on purchase of paper
872	2	Higher Education	72	12	Performance evaluation
873	3	Higher Education	72	13	Misappropriations, losses, defalcations, etc.
874	4	Higher Education	77	22	Implementation of reservation / fee concession policy
875	5	Higher Education	77	23	Infrastructure
876	6	Higher Education	77	24	Internal control mechanism
877	7	Higher Education	80	2	Non-adjustment of temporary advances
878	8	Higher Education	80	3	Avoidable payment of Service Tax
879	9	Higher Education	80	4	Computerisation of University Activities
Home					
880	1	Home(Jail)	50	9	Injudicious purchase
881	2	Home	56	18	Stores and Stock
882	3	Home	63	49	Arrears of revenue

883	4	Home	63	50	Results of Audit
884	5	Home	63	77	Wasteful expenditure on creation of Haryana State Industrial Security Force
885	6	Home	67	38	Inadmissible payment of conveyance allowance to the newly recruited constables during basic training period
886	7	Home	68	37	Extra expenditure on account of delayed payment of land, compensation and interest thereon
887	8	Home	68	94	Arrears of revenue
888	9	Home	68	95	Results of Audit
889	10	Home	68	161	Analysis of arrears of revenue
890	11	Home	70	11	Delay/non-completion of building works
891	12	Home	70	72	Non-realization of police cost from Railways
892	13	Home	70	73	Non-existence of system to monitor the raising of claims for incentive money for passport verifications
893	14	Home	70	75	Non-short raising of bills
894	15	Home	70	76	Non-short raising of bills
895	16	Home	70	77	Non-disposal of arms and ammunition
896	17	Home	73	65	Non-forfeiture of surety bonds
897	18	Home and Administration of Justice	75	61	Management of properties of Haryana Wakf Board
898	19	Home	77	49	Non-implementation of Outdoor Surveillance System
899	20	Home(Jail)	80	8	Outstanding recoveries on account of job work/sales by jail factories
900	21	Home(Jail)	80	12	Non-constitution of Board of Visitors for inspection of Jails
901	22	Home	82	35	Unauthorised use of golf course on Government land
Housing					
902	1	Housing (Housing Board)	81	20	Avoidable expenditure on abandoned housing project
903	2	Housing (Housing Board)	82	36	Avoidable payment of income tax and non-realisation of interest
Skill Development & Industrial Training					
904	1	Industrial Training	62	80	Delay in issue of Inspections and settlement of old objections
905	2	Industrial Training and Vocational Education	77	50	Blockade of funds due to injudicious selection of site
906	3	Industrial Training	79	39	Purchases without tendering process
907	4	Industrial Training	79	40	Non-utilization of surplus machinery and tools
908	5	Industrial Training	80	53	Misappropriations, losses, defalcations, etc.
909	6	Industrial Training	82	66	Delay in furnishing utilisation certificates (S.F.)
910	7	Skill development Industrial training	83	27	Delay in submission of Utilisation Certificates

Industries and Commerce					
911	1	Industries and Commerce	16	2(d)	Supply of setting up industries unit in selected backward areas
912	2	Industries and Commerce	22	10 (ii)	Industrial Estate
913	3	Industries and Commerce	32	4	Development of small industries
914	4	Industries and Commerce	36	13	Non-utilization of loan
915	5	Industries and Commerce (Supplies and Disposal)	40	49	Extra expenditure due to retendering
916	6	Industries and Commerce	50	5	Capital investment subsidy
917	7	Industries and Commerce	64	66	Results of Audit
918	8	Industries and Commerce	72	117	Non/short recovery of interest free loan
919	9	Industries and Commerce	73	87	Delay in furnishing utilization certificates (STATE FINANCES)
920	10	Industries and Commerce	79	43	Non-recovery of grants-in-aids - Irregularities in conducting entrepreneurship development programmes
921	11	Industries and Commerce (Supplies and Disposal)	81	21	Information Technology Audit of e-Procurement system
922	12	Industries and Commerce (Supplies and Disposal)	81	22	Delay in furnishing utilization certificates
Information, Public Relations and Cultural Affairs					
923	1	Information, Public Relations and Cultural Affairs	75	63	Irregularities in the functioning of the Information, Public Relations and Cultural Affairs Department
924	2	Information, Public Relations and Cultural Affairs	80	17	Effectiveness of advertisement on TV channels
Irrigation and Water Resources					
925	1	Irrigation and Water Resources	46	34	Procurement of sub-standard cement
926	2	Irrigation and Water Resources	54	90	Short recovery of lease rent
927	3	Irrigation and Water Resources	60	39	Land under unauthorized possessions
928	4	Irrigation and Water Resources	60	41	Recoverable amount
929	5	Irrigation and Water Resources	60	42	Store management
930	6	Irrigation and Water Resources	60	46	Recoverable amount from HUDA.
931	7	Irrigation and Water Resources	60	51	Monitoring
932	8	Irrigation and Water Resources	68	98	Results of Audit
933	9	Irrigation and Water Resources	71	81	Results of Audit
934	10	Irrigation and Water Resources	72	36	Excess payment due to adoption of incorrect Wholesale price index of steel
935	11	Irrigation and Water Resources	73	6	Planning
936	12	Irrigation and Water Resources	73	10	Damage of head regulator costing Rs.1.35 crore
937	13	Irrigation and Water Resources	73	13	Non-recovery of balance amount from LAO
938	14	Irrigation and Water Resources	73	15	Non-recovery/adjustment of amount lying in MPWA against staff and others

939	15	Irrigation and Water Resources	73	20	Utilisation of Acquired/Allotted Land and Management of Government Land
940	16	Irrigation and Water Resources	73	22	Extra voidable expenditure due to non-use of excavated earth in dam embankments
941	17	Irrigation and Water Resources	75	65	Irregularities and deficiencies in construction of Dam across river Kaushalya near Panchkula
942	18	Irrigation and Water Resources	75	66	Miscellaneous Public Works Advances
943	19	Irrigation and Water Resources	77	53	Avoidable expenditure on acquisition of land
944	22	Irrigation and Water Resources	82	63	Misappropriations, losses, defalcations, etc. (S.F.)
945	23	Irrigation and Water Resources	83	18	Delay in submission of Utilisation Certificates
946	24	Irrigation and Water Resources	83	19	Misappropriations, losses, thefts, etc
Labour					
947	1	Labour and Employment	72	48	Non-achievement of objectives due to non-Utilization of cess funds
948	2	Labour	73	3	Short realization of cess
949	3	Labour	73	4	Short collection of cess
950	4	Labour	73	5	Delayed/non-deposit of cess
951	5	Labour	79	45	Delay in construction of Workers' Facilitation Centres
952	6	Labour	80	18	Non-utilization of funds on Welfare Schemes for Construction Workers and avoidable payment of Income Tax
953	7	Labour (ESI)	81	53	Delay in furnishing utilization certificates:
954	8	Labour	82	64	Misappropriations, losses, defalcations, etc. (S.F.)
955	9	Labour	83	8	Recoverable amount from employers against declined cheques
956	10	Labour	83	9	Misappropriations, losses, thefts, etc
Medical Education and Research					
957	1	Medical Education and Research	77	27	Irregularities noticed in respect of bank guarantees
958	2	Medical Education and Research	79	10	Deficiencies in maintenance of records and suspected embezzlement
959	3	Medical Education and Research	79	11	Non-adjustment of advances
960	4	Medical Education and Research	79	14	Implementation of Schemes - Pradhan Mantri Swasthya Suraksha Yojana
961	5	Medical Education and Research	79	16	Avoidable payment of Service Tax
962	6	Medical Education and Research	79	17	Improper evaluation of bids
Mines and Geology					
963	1	Mines and Geology	29	71	Results of Audit
964	2	Mines and Geology	32	47	Uncollected revenue
965	3	Mines and Geology	32	48	Results of Audit
966	4	Mines and Geology	34	55	Uncollected revenue

967	5	Mines and Geology	38	50	Results of Audit
968	6	Mines and Geology	38	51	Receipts from Mines and Minerals
969	7	Mines and Geology	40	93	Outstanding Inspection s.
970	8	Mines and Geology	40	94	Results of Audit
971	9	Mines and Geology	44	48	Uncollected Revenue
972	10	Mines and Geology	44	50	Results of Audit
973	11	Mines and Geology	44	53	Short Calculation of interest
974	12	Mines and Geology	44	54	Uncollected Revenue
975	13	Mines and Geology	44	56	Results of Audit
976	14	Mines and Geology	44	57	Non-realisation of contract money and interest
977	15	Mines and Geology	44	58	Non-recovery of dead rent and interest thereon
978	16	Mines and Geology	44	59	Interest not charged on delayed payments
979	17	Mines and Geology	44	60	Uncollected revenue.
980	18	Mines and Geology	44	61	Results of Audit
981	19	Mines and Geology	44	62	Non-recovery of contract money and interest
982	20	Mines and Geology	44	63	Non-recovery/Short-recovery of royalty
983	21	Mines and Geology	44	64	Interest not charged
984	22	Mines and Geology	48	14	Arrears in revenue
985	23	Mines and Geology	48	15	Outstanding inspection s and audit observations
986	24	Mines and Geology	50	112	Results of Audit
987	25	Mines and Geology	50	139	Arrears in revenue
988	26	Mines and Geology	54	97	Arrears in revenue
989	27	Mines and Geology	54	98	Results of Audit
990	28	Mines and Geology	54	99	Short recovery of contract money and interest
991	29	Mines and Geology	58	19	Arrears in revenue
992	30	Mines and Geology	58	20	Results of Audit
993	31	Mines and Geology	58	21	Receipts from Mines and Minerals
994	32	Mines and Geology	58	22	Non/Short recovery of dead rent, royalty and interest
995	33	Mines and Geology	58	23	Non/Short recovery of royalty from Brick Kiln Owners
996	34	Mines and Geology	58	24	Non-recovery of lease fee on short term permits
997	35	Mines and Geology	58	25	Non recovery of interest on belated payments
998	36	Mines and Geology	63	47	Arrears of revenue
999	37	Mines and Geology	63	48	Results of Audit
1000	38	Mines and Geology	65	65	Arrears of revenue
1001	39	Mines and Geology	65	66	Arrears of revenue

1002	40	Mines and Geology	65	67	Non/short recovery of royalty and interest
1003	41	Mines and Geology	67	75	Non recovery of royalty and interest
1004	42	Mines and Geology	68	79	Results of Audit
1005	43	Mines and Geology	70	81	Result of audit
1006	44	Mines and Geology	70	82	Non-recovery of royalty and interest
1007	45	Mines and Geology	71	82	Results of audit
1008	46	Mines and Geology	71	83	Non-recovery of royalty and interest
1009	47	Mines and Geology	72	121	Non-recovery of royalty and interest
1010	48	Mines and Geology	73	144	Results of Audit
1011	49	Mines and Geology	73	145	Non/short realisation of bid money
1012	50	Mines and Geology	74	117	Non/short realisation of bid money
1013	51	Mines and Geology	78	49	Non/short recovery of royalty and interest
1014	52	Mines and Geology	82	110	Result of Audit
1015	53	Mines and Geology	82	111	Non/short recovery of royalty and interest
1016	54	Mines and Geology	84	37	Result of Audit
1017	55	Mines and Geology	84	38	Non recovery of contract money and interest.
1018	56	Mines and Geology	84	39	Non/short recovery of royalty and interest.
1019	57	Mines and Geology	85	45	Termination of Contract:
1020	58	Mines and Geology	85	46	Delayed/non-execution of agreements:
1021	59	Mines and Geology	85	47	Receipts from mining contracts and leases Short/non-deposit of contract money and interest thereon:
1022	60	Mines and Geology	85	48	Delayed/non-deposit of monthly installment to the Fund and interest thereon:
1023	61	Mines and Geology	85	49	Lack of monitoring of the Fund
1024	62	Mines and Geology	85	50	Non preparation of District Survey Report (DSR):
1025	63	Mines and Geology	85	51	Mapping of allotted sand mining area:
1026	64	Mines and Geology	85	52	Identification of unauthorized mining activities Nagli Block YNR B-1:
1027	65	Mines and Geology	85	53	Verification of environmental clearance conditions:
1028	66	Mines and Geology	85	54	Short/non-recovery of royalty, additional royalty and interest thereon from brick kiln owners:
1029	67	Mines and Geology	86	30	Results of audit
1030	68	Mines and Geology	86	31	Short/non recovery of advance monthly instalments and interest
1031	69	Mines and Geology	86	32	Short/non deposit in Mines and Mineral Development, Restoration and Rehabilitation Fund
1032	70	Mines and Geology	86	33	Non/short recovery of royalty and interest

Other Administrative Services					
1033	1	Other administrative services	83	25	Delay in submission of Utilisation Certificates
Power (Chief Electrical Inspector)					
1034	1	Power (Chief Electrical Inspector)	52	76	Non-charging of electricity duty on extended load
1035	2	Power (Chief Electrical Inspector)	52	77	Short realization of electricity duty due to application of incorrect rates
1036	3	Power (Chief Electrical Inspector)	52	78	Electricity duty not charged after expiry of exemption period
1037	4	Power (Chief Electrical Inspector)	70	85	Analysis of arrears of revenue
Printing and Stationery					
1038	1	Printing and Stationery	58	82	Excess issue of paper to private printers
139	2	Printing and Stationery	60	90A	Overpayment to private printer
Public Health Engineering					
1040	1	Public Health Engineering	61	12	Shortage of material
1041	2	Public Health Engineering	64	3	Non-recovery of loans and non-contribution of share by MCs
1042	3	Public Health Engineering	64	4	Recoverable amount from HUDA
1043	4	Public Health Engineering	64	6	Yamuna Action Plan
1044	5	Public Health Engineering	71	18	Blocking of funds on purchase of stores in excess of requirement
1045	6	Public Health Engineering	71	85	Non-recovery of water charges
1046	7	Public Health Engineering	75	1	Expenditure in excess of estimates
1047	8	Public Health Engineering	75	3	Irregular splitting of works
1048	9	Public Health Engineering	77	4	Irregular splitting of works
1049	10	Public Health Engineering	77	11	Blockade of funds on unutilized pipes
1050	11	Public Health Engineering	80	22	Non-completion of the projects within stipulated period
1051	12	Public Health Engineering	80	23	Irregular enhancement of scope of works
1052	13	Public Health Engineering	82	37	Unfruitful expenditure on incomplete work.
1053	14	Public Health Engineering	82	38	Misappropriations, losses, defalcations, etc. (S.F.)
1054	15	Public Health Engineering	83	12	Wasteful expenditure on non-functional water works
1055	16	Public Health Engineering	83	13	Misappropriations, losses, thefts, etc
Public Works Department (Building & Roads)					
1056	1	Public Works Department (Building & Roads)	38	61	Arrears of rent
1057	2	Public Works Department (Building & Roads)	50	47	Construction of major building including Staff Quarters
1058	3	Public Works Department (Building & Roads)	50	49	Execution of works without technical sanction of cost estimates

1059	4	Public Works Department (Building & Roads)	50	57	Reimbursement claims
1060	5	Public Works Department (Building & Roads)	50	61	Release of advances not covered by agreement
1061	6	Public Works Department (Building & Roads)	50	63	Excess payment of price increase on diesel
1062	7	Public Works Department (Building & Roads)	52	43	Miscellaneous Public Works Advances
1063	8	Public Works Department (Building & Roads)	54	22	Avoidable payment of interest
1064	9	Public Works Department (Building & Roads)	58	136	Utilization of departmental receipts towards expenditure
1065	10	Public Works Department (Building & Roads)	60	64	Non-responsiveness to Audit findings and observations resulting in erosion of accountability
1066	11	Public Works Department (Building & Roads)	61	8	Execution of Works
1067	12	Public Works Department (Building & Roads)	62	77	Irregular/un-authorized expenditure of storage charges
1068	13	Public Works Department (Building & Roads)	62	78	Non-recovery of difference of sales tax
1069	14	Public Works Department (Building & Roads)	63	61	Deficient agreements
1070	15	Public Works Department (Building & Roads)	63	62	Execution of works without technical sanctions
1071	16	Public Works Department (Building & Roads)	63	65	Supply of Portland pozzolona cement instead of ordinary Portland Cement
1072	17	Public Works Department (Building & Roads)	68	39	Irregular expenditure on operation of excess ex-cadre posts
1073	18	Public Works Department (Building & Roads)	72	39	Undue financial aid to contractor
1074	19	Public Works Department (Building & Roads)	73	36	Status of Acquisition and Allotment of Land at State Level
1075	20	Public Works Department (Building & Roads)	73	37	Acquisition of land
1076	21	Public Works Department (Building & Roads)	73	38	Conducting of physical verification of Government land
1077	22	Public Works Department (Building & Roads)	73	39	Non-mutation of land acquired
1078	23	Public Works Department (Building & Roads)	75	68	Incomplete works
1079	24	Public Works Department (Building & Roads)	75	69	Miscellaneous Public Works Advances
1080	25	Public Works Department (Building & Roads)	77	55	Avoidable expenditure on acquisition of land
1081	26	Public Works Department (Building & Roads)	79	46	Maintenance of Roads
1082	27	Public Works Department (Building & Roads)	79	47	Contract management - Non-recovery of liquidated damages

1083	28	Public Works Department (Building & Roads)	79	48	Excess payment to agencies
1084	29	Public Works Department (Building & Roads)	79	49	Unfruitful expenditure on incomplete work
1085	30	Public Works Department (Building & Roads)	80	24	Premature deposit of funds with Railways
1086	31	Public Works Department (Building & Roads)	80	25	Time and cost overrun
1087	32	Public Works Department (Building & Roads)	82	39	Unfruitful expenditure on widening and strengthening of link road.
Renewable Energy					
1088	1	Renewable Energy	38	16	Evaluation and monitoring.
1089	2	Renewable Energy	74	60	Implementation of Solar Street Lighting Systems Programme
Revenue and Disaster Management					
1090	1	Revenue and Disaster Management	26	10	Gratuitous relief for crops/houses damaged
1091	2	Revenue and Disaster Management	29	62	Results of Audit
1092	3	Revenue and Disaster Management	34	29	Land reforms
1093	4	Revenue and Disaster Management	34	30	Compensation to landowner
1094	5	Revenue and Disaster Management	34	31	Consolidation of holdings
1095	6	Revenue and Disaster Management	34	84	Under valuation of immovable property
1096	7	Revenue and Disaster Management	40	80	Results of Audit
1097	8	Revenue and Disaster Management	40	81	Under valuation of immovable property
1098	9	Revenue and Disaster Management	40	82	Misclassifications of instruments
1099	10	Revenue and Disaster Management	40	83	Irregular grant of exemption
1100	11	Revenue and Disaster Management	40	89	Embezzlement of Government revenue
1101	12	Revenue and Disaster Management	42	103	Results of Audit
1102	13	Revenue and Disaster Management	42	104	Irregular exemption of stamp duty
1103	14	Revenue and Disaster Management	44	46	Mewat Development Board
1104	15	Revenue and Disaster Management	44	66	Uncollected Revenue (Land Revenue)
1105	16	Revenue and Disaster Management	44	68	Short levy of Stamp duty
1106	17	Revenue and Disaster Management	44	70	Evasion of Stamp duty and registration fee through power of attorney
1107	18	Revenue and Disaster Management	44	72	Misclassification of instruments
1108	19	Revenue and Disaster Management	44	73	Uncollected Revenue
1109	20	Revenue and Disaster Management	44	76	Results of Audit
1110	21	Revenue and Disaster Management	50	95	Internal Audit
1111	22	Revenue and Disaster Management	50	100	Short levy of stamp duty
1112	23	Revenue and Disaster Management	50	105	Outstanding audit objections in Internal Audit

1113	24	Revenue and Disaster Management	50	107	Short recovery of stamp duty on mortgage deed
1114	25	Revenue and Disaster Management	50	108	Evasion of stamp and registration fees through power of attorney
1115	26	Revenue and Disaster Management	50	137	Arrears in revenue
1116	27	Revenue and Disaster Management	52	69	Results of Audit
1117	28	Revenue and Disaster Management	52	71	Evasion of Stamp Duty due to under valuation of immovable property
1118	29	Revenue and Disaster Management	54	17	Inadmissible payment of cash compensation to manufacturing units/industry owners
1119	30	Revenue and Disaster Management	54	18	Fictitious payment of gratuitous relief
1120	31	Revenue and Disaster Management	54	19	Drawal of funds without requirement
1121	32	Revenue and Disaster Management	54	49	Arrear in revenue
1122	33	Revenue and Disaster Management	54	50	Results of Audit
1123	34	Revenue and Disaster Management	54	51	Results of Audit
1124	35	Revenue and Disaster Management	54	52	Non/Short recovery of Stamp duty
1125	36	Revenue and Disaster Management	54	53	Incorrect exemption of Stamp duty
1126	37	Revenue and Disaster Management	54	54	Evasion of stamp duty due to undervaluation of immovable property
1127	38	Revenue and Disaster Management	54	57	Evasion of stamp duty and registration fees through power of attorney
1128	39	Revenue and Disaster Management	54	59	Results of Audit
1129	40	Revenue and Disaster Management	54	60	Internal Controls in Land Revenue Department for recovery of dues treated as arrears of land revenue
1130	41	Revenue and Disaster Management	54	61	Procedure for receipt and disposal of revenue recovery cases
1131	42	Revenue and Disaster Management	54	62	Return of RRCs
1132	43	Revenue and Disaster Management	56	21	Loss of interest due to delayed refund of unspent amount
1133	44	Revenue and Disaster Management	56	22	Excess payment of Gratuitous Relief
1134	45	Revenue and Disaster Management	58	29	Results of Audit
1135	46	Revenue and Disaster Management	58	30	Stamp Duty and Registration Fees
1136	47	Revenue and Disaster Management	58	116	Results of Audit
1137	48	Revenue and Disaster Management	58	117	Short levy of stamp duty on exchange of property
1138	49	Revenue and Disaster Management	58	119	Evasion of stamp duty
1139	50	Revenue and Disaster Management	60	24	Fraudulent drawals and embezzlement of Government money
1140	51	Revenue and Disaster Management	60	25	Drawal of funds in advance of requirement
1141	52	Revenue and Disaster Management	60	114	Results of Audit
1142	53	Revenue and Disaster Management	60	115	Outstanding inspections and audit observations
1143	54	Revenue and Disaster Management	60	117	Short levy of stamp duty on exchange of property

1144	55	Revenue and Disaster Management	60	119	Short levy of stamp duty on lease deed
1145	56	Revenue and Disaster Management	60	120	Embezzlement/evasion of stamp duty
1146	57	Revenue and Disaster Management	62	36	Results of Audit
1147	58	Revenue and Disaster Management	62	38	Evasion of stamp duty due to under valuation of immovable property
1148	59	Revenue and Disaster Management	62	39	Non-levy of stamp duty on exchange of property
1149	60	Revenue and Disaster Management	62	41	Short levy of stamp duty
1150	61	Revenue and Disaster Management	62	42	Inadmissible exemption of stamp duty
1151	62	Revenue and Disaster Management	63	17	Results of Audit
1152	63	Revenue and Disaster Management	63	18	Evasion of stamp duty due to under valuation of immovable property
1153	64	Revenue and Disaster Management	63	19	Short levy of stamp duty on exchange of property
1154	65	Revenue and Disaster Management	63	20	Evasion of stamp duty on release deeds
1155	66	Revenue and Disaster Management	63	66	Policy for recovery of beneficiaries share not formulated
1156	67	Revenue and Disaster Management	64	7	Organizational set up
1157	68	Revenue and Disaster Management	64	43	Results of Audit
1158	69	Revenue and Disaster Management	64	45	Sales and utilization of non judicial stamps
1159	70	Revenue and Disaster Management	64	46	Defects noticed in Sub-Registrar Offices
1160	71	Revenue and Disaster Management	64	47	Indents for supply of non-judicial stamps
1161	72	Revenue and Disaster Management	64	48	Short receipt of stamps
1162	73	Revenue and Disaster Management	64	49	Non-disposal of obsolete/damaged stamps
1163	74	Revenue and Disaster Management	64	50	Evasion of stamp duty due to misclassification of sale deeds into release deeds
1164	75	Revenue and Disaster Management	64	51	Failure to cross verify the transactions
1165	76	Revenue and Disaster Management	64	52	Short levy of stamp duty
1166	77	Revenue and Disaster Management	64	53	Under valuation of immovable properties
1167	78	Revenue and Disaster Management	64	54	Short levy of stamp duty due to incorrect application of rates
1168	79	Revenue and Disaster Management	64	56	Incorrect grant of exemption
1169	80	Revenue and Disaster Management	64	57	Incorrect grant of exemption
1170	81	Revenue and Disaster Management	64	58	Misclassification of instruments
1171	82	Revenue and Disaster Management	64	59	Short levy of stamp duty on lease deeds
1172	83	Revenue and Disaster Management	64	60	Short levy of stamp duty
1173	84	Revenue and Disaster Management	64	61	Non/short levy of registration fee
1174	85	Revenue and Disaster Management	64	62	Results of Audit
1175	86	Revenue and Disaster Management	64	63	Failure of senior officials to enforce accountability and protect interest of Government

1176	87	Revenue and Disaster Management	65	44	Short levy of stamp duty and registration fee
1177	88	Revenue and Disaster Management	65	45	Non realization of stamp duty
1178	89	Revenue and Disaster Management	65	47	Short levy of stamp duty due to incorrect application of rate of tax
1179	90	Revenue and Disaster Management	67	82	Results of Audit
1180	91	Revenue and Disaster Management	67	83	Short levy of stamp duty due to misclassification of deeds
1181	92	Revenue and Disaster Management	67	84	Irregular exemption of stamp duty & registration fee on mortgage deeds executed & registered by the Agricultureists
1182	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
1183	94	Revenue and Disaster Management	67	88	Misclassification of documents
1184	95	Revenue and Disaster Management	67	89	Short levy of stamp duty due to under valuation of properties
1185	96	Revenue and Disaster Management	67	90	Short levy of stamp duty due to under valuation of properties
1186	97	Revenue and Disaster Management	67	91	Unauthorized retention of receipts
1187	98	Revenue and Disaster Management	68	41	Misappropriation, losses, defalcation, etc.
1188	99	Revenue and Disaster Management	68	86	Results of Audit
1189	100	Revenue and Disaster Management	68	87	Short levy of stamp duty due to application of incorrect rates of immovable property
1190	101	Revenue and Disaster Management	68	142	Absence of mechanism to detect availing of irregular exemption by not presenting documents for registration
1191	102	Revenue and Disaster Management	68	143	Contracts for catching fish from public ponds
1192	103	Revenue and Disaster Management	68	144	Incorrect grant of exemption on instrument of SEZ/real estate developer
1193	104	Revenue and Disaster Management	68	145	Exemption of SD on collusive decrees
1194	105	Revenue and Disaster Management	68	146	Remission of SD on instruments of compensation awards
1195	106	Revenue and Disaster Management	68	147	Incorrect grant of remission of SD
1196	107	Revenue and Disaster Management	68	149	Delay in implementation of enhanced rates
1197	108	Revenue and Disaster Management	68	150	Evasion of stamp duty due to undervaluation of immovable property
1198	109	Revenue and Disaster Management	68	151	Loss of stamp duty due to misclassification of documents
1199	110	Revenue and Disaster Management	68	152	Short levy duty due to application of incorrect rates of immovable property
1200	111	Revenue and Disaster Management	68	153	General controls
1201	112	Revenue and Disaster Management	68	154	Audit findings/General controls
1202	113	Revenue and Disaster Management	68	155	Inadequacy of input controls & validation checks
1203	114	Revenue and Disaster Management	68	156	Disputed lands and properties
1204	115	Revenue and Disaster Management	68	157	Non-allotment of unique ID number to land owner/cultivator

1205	116	Revenue and Disaster Management	68	158	Absence of provision in HARIS to capture serial number of stamp papers
1206	117	Revenue and Disaster Management	68	159	Other points of interest
1207	118	Revenue and Disaster Management	70	28	Non-refund of un-utilized balance of CRF
1208	119	Revenue and Disaster Management	70	29	Payment of gratuitous relief on contradictory s
1209	120	Revenue and Disaster Management	70	30	Fraud in distribution and double payment of CRF
1210	121	Revenue and Disaster Management	70	59	Result of audit
1211	122	Revenue and Disaster Management	70	60	Evasion of stamp duty due to undervaluation of immovable property
1212	123	Revenue and Disaster Management	70	61	Evasion of stamp duty due to misclassification of documents
1213	124	Revenue and Disaster Management	70	62	Short levy of stamp duty due to application of incorrect rates of immovable property
1214	125	Revenue and Disaster Management	70	63	Exemption of stamp duty on collusive decrees
1215	126	Revenue and Disaster Management	71	58	Absence of mechanism to detect evasion of stamp duty by not presenting documents for registration
1216	127	Revenue and Disaster Management	71	59	Contracts for collection of toll by private entrepreneurs
1217	128	Revenue and Disaster Management	71	60	Sale of industrial units through public auction by Haryana Financial Corporation (HFC)
1218	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
1219	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
1220	131	Revenue and Disaster Management	71	63	Absence of time limit for disposal of undervaluation cases referred to the Collector
1221	132	Revenue and Disaster Management	71	64	Short levy of stamp duty and registration fee due to misclassification of documents
1222	133	Revenue and Disaster Management	71	65	Delay in implementation of enhanced rates of registration fee
1223	134	Revenue and Disaster Management	71	66	Evasion of stamp duty due to undervaluation of immovable property
1224	135	Revenue and Disaster Management	71	67	Non-levy of stamp duty on collusive decrees 18
1225	136	Revenue and Disaster Management	72	110	Evasion of stamp duty due to misclassification of Documents
1226	137	Revenue and Disaster Management	72	111	Evasion of stamp duty due to undervaluation of immovable property
1227	138	Revenue and Disaster Management	72	112	Short levy of stamp duty due to application of incorrect rates of immovable property
1228	139	Revenue and Disaster Management	72	113	Suspected misappropriation of stamp duty
1229	140	Revenue and Disaster Management	72	114	Short levy of stamp duty on partition deed
1230	141	Revenue and Disaster Management	72	115	Irregular exemption of stamp duty
1231	142	Revenue and Disaster Management	73	67	Audit Findings

1232	143	Revenue and Disaster Management	73	68	Misappropriations, losses, defalcations, etc.(STATE FINANCES)
1233	144	Revenue and Disaster Management	73	137	Evasion of stamp duty due to undervaluation of immovable property
1234	145	Revenue and Disaster Management	73	138	Non-levy of stamp duty on plant and machinery
1235	146	Revenue and Disaster Management	73	139	Evasion of stamp duty due to misclassification of documents
1236	147	Revenue and Disaster Management	73	140	Short levy of stamp duty and registration fee due to misclassification of documents
1237	148	Revenue and Disaster Management	73	141	Short levy of stamp duty due to application of incorrect rates of immovable property
1238	149	Revenue and Disaster Management	73	142	Irregular exemption of stamp duty
1239	150	Revenue and Disaster Management	74	94	Results of audit
1240	151	Revenue and Disaster Management	74	95	Misclassification of sale deeds
1241	152	Revenue and Disaster Management	74	96	Critical fields left blank
1242	153	Revenue and Disaster Management	74	97	Measurement units
1243	154	Revenue and Disaster Management	74	98	Wrong input of construction year
1244	155	Revenue and Disaster Management	74	99	Incomplete data capturing
1245	156	Revenue and Disaster Management	74	100	Acceptance of junk data input
1246	157	Revenue and Disaster Management	74	101	Non-capturing of second property details
1247	158	Revenue and Disaster Management	74	102	Non-mapping of locations falling within/outside MC limits
1248	159	Revenue and Disaster Management	74	103	Non-digitisation of prime Khasra master
1249	160	Revenue and Disaster Management	74	104	Transactions by farmers and minus data in case of land purchased against compensation
1250	161	Revenue and Disaster Management	74	105	Transactions on Agricultural land within municipal Omits
1251	162	Revenue and Disaster Management	74	106	HUDA plots having preferential number 'P'
1252	163	Revenue and Disaster Management	74	107	Continued dependence on manual procedures
1253	164	Revenue and Disaster Management	74	108	Non recording of Khasra numbers in the Collector rate list
1254	165	Revenue and Disaster Management	74	109	Non-disposal/recovery of pending cases of under- valuation referred to the Collectors
1255	166	Revenue and Disaster Management	74	110	Short levy of stamp duty due to undervaluation of immovable property
1256	167	Revenue and Disaster Management	74	111	Improper maintenance of record
1257	168	Revenue and Disaster Management	74	112	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1258	169	Revenue and Disaster Management	74	113	Evasion of stamp duty due to undervaluation of immovable property
1259	170	Revenue and Disaster Management	74	114	Short levy of stamp duty due to application of incorrect rates of immovable property
1260	171	Revenue and Disaster Management	74	115	Undue benefit through reduction in stamp duty
1261	172	Revenue and Disaster Management	74	116	Exemption of stamp duty on collusive decrees

1262	173	Revenue and Disaster Management	75	70	Delay in release of annuity payment to the beneficiaries
1263	174	Revenue and Disaster Management	75	98	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1264	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
1265	176	Revenue and Disaster Management	75	100	Short levy of stamp duty due to application of incorrect rates of immoveable property
1266	177	Revenue and Disaster Management	75	101	Short levy of stamp duty due to undervaluation of immoveable property
1267	178	Revenue and Disaster Management	75	102	Evasion of stamp duty due to misclassification of documents
1268	179	Revenue and Disaster Management	75	103	Evasion of stamp duty due to undervaluation of immoveable property
1269	180	Revenue and Disaster Management	75	104	Undue benefit through reduction in Stamp Duty
1270	181	Revenue and Disaster Management	75	105	Position of arrears
1271	182	Revenue and Disaster Management	75	106	Non/delayed account of Revenue Recovery Certificates (RRCs)
1272	183	Revenue and Disaster Management	75	107	Non-follow up/delayed action
1273	184	Revenue and Disaster Management	75	108	Failure to follow up the RRCs sent to other Collectors
1274	185	Revenue and Disaster Management	78	39	Results of audit:
1275	186	Revenue and Disaster Management	78	40	Short realization of stamp duty due to misclassification of documents
1276	187	Revenue and Disaster Management	78	41	Short levy of stamp duty due to application of incorrect rates of immoveable properties
1277	188	Revenue and Disaster Management	78	42	Short levy of stamp duty due to application of non prime rates on land containing prime khasras
1278	189	Revenue and Disaster Management	78	43	Short realization of stamp duty due to registration of documents on the basis of old agreement
1279	190	Revenue and Disaster Management	78	44	Evasion of stamp duty due to undervaluation of immovable property
1280	191	Revenue and Disaster Management	78	45	Irregular exemption of stamp duty
1281	192	Revenue and Disaster Management	78	46	Undue benefit through reduction in stamp duty
1282	193	Revenue and Disaster Management	80	26	Extra burden of interest due to parking of funds outside the Government Account violating government instructions
1283	194	Revenue and Disaster Management	81	25	Payment of inadmissible compensation for damaged crops
1284	195	Revenue and Disaster Management	82	24	Suspected embezzlement
1285	196	Revenue and Disaster Management	82	98	Result of audit
1286	197	Revenue and Disaster Management	82	99	sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property
1287	198	Revenue and Disaster Management	82	100	sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property

1288	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.
1289	200	Revenue and Disaster Management	82	102	Short levy of stamp duty due to application of non prime rates on land containing prime khasras
1290	201	Revenue and Disaster Management	82	103	Misclassification of 'conveyance on sale' as release deeds
1291	202	Revenue and Disaster Management	82	104	Irregular remission of stamp duty
1292	203	Revenue and Disaster Management	82	105	Incorrect grant of exemption
1293	204	Revenue and Disaster Management	82	106	Short realisation of stamp duty due to application of incorrect rates
1294	205	Revenue and Disaster Management	82	107	Irregular exemption of stamp duty
1295	206	Revenue and Disaster Management	82	108	Short levy of stamp duty on lease deeds
1296	207	Revenue and Disaster Management	84	24	Result of Audit
1297	208	Revenue and Disaster Management	84	25	Short levy of stamp duty and registration fees due to underevaluation of residential, commercial properties as agriculture properties.
1298	209	Revenue and Disaster Management	84	26	Short levy of stamp duty and registration fees due to application of incorrect rates of immovable property.
1299	210	Revenue and Disaster Management	84	27	Short levy of stamp duty due to misclassification of sale deeds as collaboration agreement.
1300	211	Revenue and Disaster Management	84	28	Short levy of stamp duty on lease deeds.
1301	212	Revenue and Disaster Management	84	29	Short levy of stamp duty due to underevaluation of immovable property.
1302	213	Revenue and Disaster Management	84	30	Irregular exemption of stamp duty.
1303	214	Revenue and Disaster Management	84	31	Misclassification of 'Conveyance on sale' as release deeds.
1304	215	Revenue and Disaster Management	84	32	Irregular remission of stamp duty.
1305	216	Revenue and Disaster Management	84	33	Short levy of stamp duty due to application of nonprime rates on land containing prime khasra.
1306	217	Revenue and Disaster Management	85	33	Result of audit:
1307	218	Revenue and Disaster Management	85	34	Non/short levy of stamp duty and registration fees:
1308	219	Revenue and Disaster Management	85	35	Loss of stamp duty and registration fees due to non registrationof lease agreement:
1309	220	Revenue and Disaster Management	85	36	Short levy of stamp duty due to misclassification of sale deeds as collaboration agreements:
1310	221	Revenue and Disaster Management	85	37	Short levy of stamp duty due to incorrect classification of residential/ commercial properties as agricultural land:
1311	222	Revenue and Disaster Management	85	38	Misclassification of Sale deeds as release deeds resulting inshort levy of stamp duty:
1312	223	Revenue and Disaster Management	85	39	Irregular remission of stamp duty :
1313	224	Revenue and Disaster Management	85	40	Short levy of stamp duty due to application of normal rates onprime khasra land:

1314	225	Revenue and Disaster Management	85	41	Irregular exemption of stamp duty:
1315	226	Revenue and Disaster Management	85	42	Short levy of stamp duty due to under-valuation of immovable property:
1316	227	Revenue and Disaster Management	86	18	Result of audit
1317	228	Revenue and Disaster Management	86	19	Non mapping of Business Rules
1318	229	Revenue and Disaster Management	86	20	System design Deficiency
1319	230	Revenue and Disaster Management	86	21	Inadequate application controls/ E-registration module
1320	231	Revenue and Disaster Management	86	22	Non validation of stamp duty realized
1321	232	Revenue and Disaster Management	86	23	Delay in sanction of Mutation
1322	233	Revenue and Disaster Management	86	24	Non Completion of work related to modernization/Computerizations of land records under National Land Records Modernizations Programme
1323	234	Revenue and Disaster Management	86	25	Non existence of disaster recovery plans
1324	235	Revenue and Disaster Management	86	26	Lack of Audit module in the system
1325	236	Revenue and Disaster Management	86	27	Other compliance issue
Rural Development					
1326	1	Rural Development	44	36	Integrated Rural Development Programme
1327	2	Rural Development	50	78	Non-recovery/non-adjustment of advances to Ex-Sarpanches
1328	3	Rural Development	50	79	Non-recovery of misutilised subsidy
1329	4	Rural Development	61	16	Other irregularities
1330	5	Rural Development	65	17	Misappropriation of wheat under Samporna Grameen Rozgar Yojana
1331	6	Rural Development	65	18	Advances from former Sarpanches not recovered/adjusted
1332	7	Rural Development	70	13	Financial performance
1333	8	Rural Development	70	14	Programme management
1334	9	Rural Development	70	15	Abnormal delay in completion of projects
1335	10	Rural Development	70	17	Execution of works
1336	11	Rural Development	70	18	Other topics of interest
1337	12	Rural Development	70	19	Maintenance of record
1338	13	Rural Development	73	53	Execution of forest works
1339	14	Rural Development (Transferred from Social Justice and Empowerment)	80	42	Delay in furnishing utilization certificates
1340	15	Rural Development	81	48	Delay in furnishing utilization certificates:
1341	16	Rural Development	82	65	Delay in furnishing utilisation certificates (S.F.)
1342	17	Rural Development (Transferred from Social Justice and Empowerment)	82	67	Delay in furnishing utilisation certificates (S.F)
1343	18	Rural Development	83	22	Delay in submission of Utilisation Certificates

Science and Technology					
1344	1	Science & Technology	83	23	Delay in submission of Utilisation Certificates
Social Justice and Empowerment					
1345	1	Social Welfare	44	23	Payment of pension to ineligible persons
1346	2	Social Welfare	52	60	Embezzlement of Rs.3.99 lakh
1347	3	Social Welfare	60	26	Fraudulent payment of Old Age Pension
1348	4	Social Justice and Empowerment	73	69	Disbursement of old age summan allowances to ineligible persons
1349	5	Social Justice and Empowerment	79	59	Misappropriations, losses, defalcations, etc
1350	6	Social Justice and Empowerment	80	43	Misappropriations, losses, defalcations, etc.
1351	7	Social Justice and Empowerment	81	45	Misappropriations, losses, defalcations, etc:
1352	8	Social Justice and Empowerment	82	68	Misappropriation, losses, defalcation, etc.
1353	9	Social justice & empowerment	83	16	Delay in submission of Utilisation Certificates
1354	10	Social justice & empowerment	83	17	Misappropriations, losses, thefts, etc
Sports and Youth Affairs					
1355	1	Sports and Youth Affairs	77	59	Irregular payment and Non-recovery from the students
1356	2	Sports and Youth Affairs	82	69	Delay in furnishing utilisation certificates (S.F)
1357	3	Sports and Youth Affairs	83	4	Parking of government funds
1358	4	Sports and Youth Affairs	83	5	Delay in submission of Utilisation Certificates
Technical Education					
1359	1	Technical Education	73	80	Special coaching for competition/placement for SC Students
1360	2	Technical Education	73	85	Financial Irregularities
1361	3	Technical Education	83	28	Delay in submission of Utilisation Certificates
Town & Country Planning					
1362	1	Town and Country Planning	44	41	Functioning of State Planning Cell
1363	2	Town and Country Planning	44	43	Avoidable payment of interest
1364	3	Town and Country Planning	50	24	Construction of Building and Roads by HUDA
1365	4	Town & Country Planning	50	25	Construction of Building
1366	5	Town and Country Planning	50	28	Non-recovery of compounding fee
1367	6	Town and Country Planning	50	29	Avoidable payment of interest
1368	7	Town and Country Planning	50	81	Non-recovery of auction money
1369	8	Town and Country Planning	52	53	Non-recovery of rent from the lessees due to non-observance of conditions of lease deed
1370	9	Town and Country Planning	54	34	Non-utilization of land
1371	10	Town and Country Planning	54	35	Loss due to non-recovery of rebate
1372	11	Town and Country Planning	58	93	Non-recovery of enhanced compensation of land

1373	12	Town and Country Planning	60	27	Non-collection of External Development Charges (EDCs)
1374	13	Town and Country Planning	60	29	Less recovery of plan scrutiny fee
1375	14	Town and Country Planning	60	30	Avoidable loss due to delay in handing over possession of plots
1376	15	Town and Country Planning	61	26	Non recovery of external development charges
1377	16	Town and Country Planning	62	70	Exemption of Sales Tax
1378	17	Town and Country Planning	65	3	Outstanding recovery of Planning water sewerage charges
1379	18	Town and Country Planning	65	6	Avoidable payments of Planning interest due to delay making payment of enhanced Acquisition to land owners
1380	19	Town and Country Planning	65	9	Occupation of shops by Planning Government departments
1381	20	Town and Country Planning	65	10	Land under unauthorized Planning possession
1382	21	Town and Country Planning	67	25	Estate Officer, HUDA Faridabad
1383	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)
1384	23	Town and Country Planning	68	34	Extra expenditure on account of delayed payment of land, compensation and interest thereon
1385	24	Town and Country Planning	68	35	Unfruitful expenditure on incomplete work
1386	25	Town and Country Planning	71	76	Results of audit
1387	26	Town and Country Planning	71	77	Non recovery / realization of licence fee
1388	27	Town and Country Planning	71	78	Non recovery / realization of licence fee
1389	28	Town and Country Planning	73	25	Recovery of external development charges
1390	29	Town and Country Planning	73	26	Delays in payment of Annuity to landowners
1391	30	Town and Country Planning	73	27	Non-maintenance of records
1392	31	Town and Country Planning	73	28	Payments made without updating the revenue records
1393	32	Town and Country Planning	73	29	Wrong calculation of Income Tax at source
1394	33	Town and Country Planning	73	30	Deduction of Income Tax at source
1395	34	Town and Country Planning	73	31	Conclusions
1396	35	Town and Country Planning	73	32	Audit Findings
1397	36	Town and Country Planning	73	33	Non-recovery of lease rent from petrol pumps
1398	37	Town and Country Planning	73	34	Undue favour to the Society
1399	38	Town and Country Planning	73	35	Grant of licenses to private colonizers
1400	39	Town and Country Planning	74	22	Planning not done in consonance with the Regional Plan of NCRPB
1401	40	Town and Country Planning	74	23	Extra payment of interest due to delay in referring the cases to Courts

1402	41	Town and Country Planning	74	24	Infructuous expenditure on development of auto market
1403	42	Town and Country Planning	74	25	Non development of acquired land
1404	43	Town and Country Planning	74	26	Abnormal rates allowed to a contractor
1405	44	Town and Country Planning	74	27	Execution of works not in the ambit of HUDA
1406	45	Town and Country Planning	74	28	Sewer and storm water drainage works
1407	46	Town and Country Planning	74	29	Water supply works in Gurgaon
1408	47	Town and Country Planning	74	30	Development of roads
1409	48	Town and Country Planning	74	31	Non-development of land for commercial complexes
1410	49	Town and Country Planning	74	33	Irregularities in allotment of plots under reserve categories
1411	50	Town and Country Planning	74	34	Issues related to private colonizers
1412	51	Town and Country Planning	74	35	Inadequate control over colonizers
1413	52	Town and Country Planning	74	36	Non-completion of low cost/affordable housing colonies
1414	53	Town and Country Planning	74	37	Non-renewal of licences
1415	54	Town and Country Planning	74	38	Non-approval of building plans
1416	55	Town and Country Planning	74	39	Time schedule for completion of projects as a whole
1417	56	Town and Country Planning	74	40	Non-submission of accounts statements
1418	57	Town and Country Planning	74	41	Non-recovery of EDC/IDC
1419	58	Town and Country Planning	74	42	Non-recovery of lease money and other charges
1420	59	Town and Country Planning	75	71	Construction of Buildings and their utilization
1421	60	Town and Country Planning	75	72	Status of utilisation of land acquired by HUDA
1422	61	Town and Country Planning(HUDA)	79	53	Non-recovery of unearned increase in value of land and annual ground rent
1423	62	Town and Country Planning	80	27	Failure to recover Government dues from a defaulter developer
1424	63	Town and Country Planning	80	28	Purchase of pipes in excess of requirement
1425	64	Town and Country Planning (HSVP)	81	31	Grant of licences without assessing financial adequacy:
1426	65	Town and Country Planning (HSVP)	81	32	Non-initiation of action against defaulters:
1427	66	Town and Country Planning (HSVP)	81	33	Non-auction of originally un-allotted properties in developed sectors:
1428	67	Town and Country Planning (HSVP)	81	34	Non-reconciliation leading to non-detection of fraud:
1429	68	Town and Country Planning (HSVP)	81	35	Lack of perspective plan for time bound development of acquired land:
1430	69	Town and Country Planning (HSVP)	81	36	Non-recovery of external development charges:
1431	70	Town and Country Planning (HSVP)	81	37	Management of recovery of land enhanced compensation:
1432	71	Town and Country Planning (HSVP)	81	38	Continuance of business in resumed properties:
1433	72	Town and Country Planning (HSVP)	81	39	Outstanding recovery of water and sewerage charges:

1434	73	Town and Country Planning (HSVP)	81	40	Outstanding rent against leased property:
1435	74	Town and Country Planning (HSVP)	81	41	Irregularities in execution of Sports Complex Project:
1436	75	Town and Country Planning (HSVP)	81	42	Allotment of works to an ineligible contractor through enhancement:
1437	76	Town and Country Planning	82	40	Growth of unauthorised colonies
1438	77	Town and Country Planning	82	41	Licences granted in excess of permissible area
1439	78	Town and Country Planning	82	42	Delay in initiation of action for cancellation of licence.
1440	79	Town and Country Planning	82	43	Lack of action against defaulting developer
1441	80	Town and Country Planning	82	44	Part occupation certificate issued without recovering EDC
1442	81	Town and Country Planning	82	45	Non-development of colonies of cancelled licences
1443	82	Town and Country Planning	82	46	Short-transfer of Economically Weaker Sections plots/ flats
1444	83	Town and Country Planning	82	47	Non-recovery of External Development Charges/ Infrastructure Development Charges
1445	84	Town and Country Planning	82	48	Non-recovery of revised licence fee
1446	85	Town and Country Planning	82	49	Bank-guarantees not obtained from colonisers
1447	86	Town and Country Planning	82	50	Non-revalidation of bank guarantees
1448	87	Town and Country Planning	82	51	Non-recovery of demolition charges
1449	88	Town and Country Planning	82	52	Grant of CLU permissions in violation of rules and regulations
1450	89	Town and Country Planning	82	53	Violations of conditions of CLU permission
1451	90	Town and Country Planning	82	54	Non-recovery of External Development Charges
1452	91	Town and Country Planning	82	55	Grant of Occupation Certificate to incomplete building
1453	92	Town and Country Planning	82	56	Irregular utilisation of agriculture warehouse
1454	93	Town and Country Planning	82	57	Excess payment to contractor (HSVP)
1455	94	Town and Country Planning	82	58	Execution of works irregularly and without calling tenders (HSVP)
1456	95	Town and Country Planning	83	6	Loss due to non-recovery of lease money
1457	96	Town and Country Planning	83	7	Non-recovery of compensation from contractor
Transport					
1458	1	Transport	48	20	Outstanding audit objections in internal audit
1459	2	Transport	58	34	Non deposit of token tax
1460	3	Transport	58	121	Taxes on Motor Vehicles
1461	4	Transport	58	123	Short realization of permit/countersignature fee
1462	5	Transport	58	125	Non-recovery of token tax in respect of Stage carriage buses
1463	6	Transport	60	129	Non/short charging of fitness fee (Passing fee)
1464	7	Transport	60	130	Non-realization of fees

1465	8	Transport	62	43	Non-realization of token tax
1466	9	Transport	63	25	Non deposit of token tax
1467	10	Transport	65	50	Non recovery of token tax in respect of stage carriage buses
1468	11	Transport	65	51	Short charging of driving licence fee
1469	12	Transport	65	52	Short realization of Registration fees
1470	13	Transport	65	54	Private Service Vehicles
1471	14	Transport	67	79	Non realization of token tax from private service vehicles
1472	15	Transport	67	80	Short realization of bid money on stage carriage permits
1473	16	Transport	68	80	Lack of control over monitoring of duplicate engine/chassis number
1474	17	Transport	68	81	Same registration numbers were allotted to two vehicles
1475	18	Transport	68	129	Non-charging of permit transfer fee
1476	19	Transport	68	130	Non-realisation of bid money on stage carriage permits
1477	20	Transport	68	131	Non/short recovery of token tax from stage carriage bus owners
1478	21	Transport	68	132	Short realization of conductor's licence fee
1479	22	Transport	70	69	Stage carriage buys owners
1480	23	Transport	70	70	Short realization of permit transfer fee
1481	24	Transport	70	71	Non-realization of additional fee for retention of choice registration
1482	25	Transport	71	72	Stage carriage bus owners
1483	26	Transport	71	74	Non-realisation of additional fee for retention of choice registration mark
1484	27	Transport	72	109	City bus owners
1485	28	Transport	73	143	Non/short realization of bid money on stage carriage permits
1486	29	Transport	74	63	Avoidable loss due to procurement of buses violating CMVR
1487	30	Transport	74	119	Non collection of Adda fees
1488	31	Transport	75	110	Non/short levy of penalty on over loading of vehicles
1489	32	Transport	75	111	Non/short recovery of token tax from private/goods vehicles
1490	33	Transport	75	112	Short deposit/loss of interest on delayed deposit of Government revenue and non-attestation/verification of of DCR/CTR register
1491	34	Transport	80	29	Undue favour to Agency
1492	35	Transport	81	43	Under utilization of buses
1493	36	Transport	82	59	Excess expenditure due to award of work at higher rates
1494	37	Transport	84	34	Results of Audit
1495	38	Transport	84	35	Non/Short realization of Goods Tax

1496	39	Transport	84	36	Non/Short realization of Token Tax
1497	40	Transport	85	43	Results of Audit:
1498	41	Transport	85	44	Non/short recovery of Token Tax:
1499	42	Transport	86	28	Non/short realization of Motor Vehicle tax and penalty
1500	43	Transport	86	29	Non recovery of penalty imposed on transport vehicles
Urban Local Bodies					
1501	1	Urban Development	58	90	Urban Employment Generation Programme
1502	2	Urban Development	62	66	Non-collection of fire tax
1503	3	Urban Development	63	42	Results of Audit
1504	4	Urban Development	63	43	Non recovery of 832 supervision charges
1505	5	Urban Local Bodies	68	59	Non-submission of Accounts
1506	6	Urban Local Bodies	73	66	Audit Findings
1507	7	Urban Local Bodies	75	11	Non-recovery of supervision charges
1508	8	Urban Local Bodies	75	13	Split-up of estimates
1509	9	Urban Local Bodies	75	17	Non-recovery of Labour Cess
1510	10	Urban Local Bodies	75	19	Non-recovery of old outstanding taxes, fees etc
1511	11	Urban Local Bodies	75	20	Non-allotment of EWS houses constructed under JNNURM
1512	12	Urban Local Bodies	75	21	Solid Waste Management
1513	13	Urban Local Bodies	75	22	Urban wage employment programme
1514	14	Urban Local Bodies	75	23	Payment made without execution of works
1515	15	Urban Local Bodies	75	25	Internal Control
1516	16	Urban Local Bodies	75	26	Loss due to non-recovery of outstanding lease money
1517	17	Urban Local Bodies	82	72	Delay in furnishing utilisation certificates (S.F.)
1518	18	Urban Local Bodies	83	10	Excess payment to professional services providers
1519	19	Urban Local Bodies	83	11	Delay in submission of Utilisation Certificates
Welfare of SC and BC					
1520	1	Welfare of SC and BC (Transferred from Social Justice and Empowerment)	44	26	Liberation of scavengers
1521	2	Welfare of SC and BC	80	40	Suspected fraudulent payment of scholarships
1522	3	Welfare of SC and BC	82	1	Annual work plan and database of eligible beneficiaries not prepared.
1523	4	Welfare of SC and BC	82	2	Decline in number of SC beneficiaries
1524	5	Welfare of SC and BC	82	3	Non-payment of scholarship to SC students
1525	6	Welfare of SC and BC	82	4	Timelines for scholarship disbursement not prescribed

1526	7	Welfare of SC and BC	82	5	Budget allocation and expenditure
1527	8	Welfare of SC and BC	82	6	Irregularities in financial administration
1528	9	Welfare of SC and BC	82	7	Non-reconciliation of bank balances with response files
1529	10	Welfare of SC and BC	82	8	Irregularities in disbursement of scholarship
1530	11	Welfare of SC and BC	82	9	Payment of scholarship to students not registered with Universities
1531	12	Welfare of SC and BC	82	10	Disbursement of scholarship to students not registered with DMER
1532	13	Welfare of SC and BC	82	11	Payment of scholarship in excess of prescribed limit
1533	14	Welfare of SC and BC	82	12	Double payment of scholarship
1534	15	Welfare of SC and BC	82	13	Lack of scrutiny regarding income, caste, education qualification, etc
1535	16	Welfare of SC and BC	82	14	Suspected fraudulent payment to students studying outside the State
1536	17	Welfare of SC and BC	82	15	Scholarship paid for same stage of education
1537	18	Welfare of SC and BC	82	16	Doubtful payment of scholarship
1538	19	Welfare of SC and BC	82	17	Payment made to students who were not residents of Haryana
1539	20	Welfare of SC and BC	82	18	Excess payment of Scholarship
1540	21	Welfare of SC and BC	82	19	Payment to overage students
1541	22	Welfare of SC and BC	82	20	Monitoring and evaluation
1542	23	Welfare of SC and BC	82	21	Evaluation of the scheme
1543	24	Welfare of SC and BC	82	22	Recommendations
Women and Child Development					
1544	1	Women and Child Development (Transferred from Social Justice and Empowerment)	50	8	Panjiri Plants
1545	2	Women and Child Development	71	13	Pre-school education kits
1546	3	Women and Child Development	77	60	Extra expenditure on purchase of utensils
1547	4	Women and Child Development	79	54	Occupancy in Homes and lack of awareness
1548	5	Women and Child Development	79	56	Follow up action and monitoring
1549	6	Women & child development	83	29	Misappropriations, losses, thefts, etc