

Appendix 2.1

(Refer Paragraph 2.7.4)

Category wise audit universe and sample selection

Sl. No.	Category	Audit Universe	Sample Selection
1	Export of Services - With payment of tax (EXWP)	146	5
2	Export of goods/services-without payment of Tax i.e. ITC accumulated (EXWOP)	4,437	566
3	Deemed Export (Recipient) (EXPRDE)	4	3
4	Deemed Export (Supplier) (EXPSDE)	60	6
5	Excess balance in Electronic Cash ledger (EXBCL)	3,541	182
6	ITC accumulated due to inverted tax structure (INVITC)	3,872	839
7	Tax paid on intra-State supply which is subsequently held to be inter-State supply and vice versa (INTRVC)	8	3
8	On account of supplies made to SEZ units/SEZ Developers (with payment of tax) (SEZWP)	451	18
9	On account of supplies made to SEZ unit/SEZ developer (without payment of tax) (SEZWOP)	248	23
10	On account of assessment/provisional assessment/appeal/any other order (ASSORD)	5	5
11	Excess payment of tax (XSPAY)	113	14
12	Any other (ANYOTH)	346	39
	Total	13,231	1,703

Appendix-2.2

(Refer paragraph 2.7.6.1)

Delay in acknowledgement of applications (All type of refunds) (pre-automation)

Sl. No.	Name of Auditee Unit (Division)	Name of the Commissionerate	Total No. of pre-automation refund cases processed	No. of refund cases examined by the Audit	No. of refund cases in which delay in acknowledgement noticed	Period of delay (in days)
1	Circle C Jaipur	Zone III Jaipur	1,103	81	0	0
2	Circle L Jaipur	Zone III Jaipur	722	24	2	27
3	Circle K Jaipur	Zone I Jaipur	77	8	1	24
4	Circle B Ajmer	Zone Ajmer	245	11	0	0
5	Circle A Ajmer	Zone Ajmer	185	8	0	0
6	Special Circle -1 st Ajmer	Zone Ajmer	28	8	0	0
7	Special Circle -2 nd Ajmer	Zone Ajmer	6	0	0	0
8	Circle A Bhiwadi	Zone Alwar	311	35	0	0
9	Circle B Bhiwadi	Zone Alwar	192	14	0	0
10	Special Circle -1 st Bhiwadi	Zone Alwar	80	3	1	6
11	Special Circle -2 nd Bhiwadi	Zone Alwar	41	5	1	17
12	Circle-A, Jaipur	Zone-II Jaipur	498	47	24	3 to 167
13	Circle-I Jaipur	Zone-III Jaipur	437	25	3	44 to 272
14	Circle-Q Jaipur	Zone-II Jaipur	210	32	0	0
15	Circle Special-III Jaipur	Zone-I Jaipur	34	9	0	0
16	Circle- Special-V Jaipur	Zone-I Jaipur	24	6	0	0
17	Circle- A Sikar	Zone-I Jaipur	41	1	0	0
18	Circle-B Sikar	Zone-I Jaipur	75	8	0	0
19	Circle-Dausa	Zone-II Jaipur	31	2	0	0
20	Circle -P Jaipur	Zone -I Jaipur	305	17	0	0
21	Circle -H Jaipur	Zone -II Jaipur	366	9	0	0
22	Circle -G Jaipur	Zone -I Jaipur	90	8	0	0
23	Circle -O Jaipur	Zone -I Jaipur	233	7	0	0
24	Circle -B Jaipur	Zone -III Jaipur	111	3	0	0
25	Circle -D Jaipur	Zone -II Jaipur	120	6	0	0
26	Circle -Spl Rajasthan	Zone -II Jaipur	11	1	0	0
27	Circle -F Jaipur	Zone -I Jaipur	156	4	0	0
28	Circle -WT-1 Jaipur	Zone -I Jaipur	9	2	0	0
29	Circle -Spl-1 Jaipur	Zone -III Jaipur	7	2	0	0
30	Circle -Kishangarh	Zone -Ajmer	123	5	0	0
31	Circle -Tonk	Zone -III Jaipur	28	2	0	0
32	Circle - E Jaipur	Zone I Jaipur	370	40	0	0
33	Circle - J Jaipur	Zone II Jaipur	394	27	13	2 to 62
34	Circle -N Jaipur	Zone III Jaipur	203	15	0	0
35	Circle -M Jaipur	Zone I Jaipur	210	16	0	0
Total			7,076	491	45	2 to 272

Appendix 2.3

(Refer paragraph 2.7.6.1)

Delay in acknowledgement of applications for all type of refunds (post-automation)

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which delay in acknowledgement noticed	Range of delay (in days)
1	Circle C Jaipur	Zone III Jaipur	370	64	12	5 to 46
2	Circle L Jaipur	Zone III Jaipur	245	25	5	1 to 56
3	Circle K Jaipur	Zone I Jaipur	134	14	7	6 to 167
4	Circle B Ajmer	Zone Ajmer	118	16	5	6 to 53
5	Circle A Ajmer	Zone Ajmer	88	5	0	0
6	Special Circle -1 st Ajmer	Zone Ajmer	13	6	1	3
7	Special Circle -2 nd Ajmer	Zone Ajmer	2	1	0	0
8	Circle A Bhilwara	Zone Bhilwara	360	83	17	1 to 35
9	Circle B Bhilwara	Zone Bhilwara	446	97	24	1 to 39
10	Circle A Alwar	Zone Alwar	75	2	0	0
11	Circle B Alwar	Zone Alwar	96	25	4	2 to 22
12	Circle Banswara	Zone Udaipur	Information not provided	3	1	4
13	Circle Barmer	Zone Jodhpur	60	11	1	7
14	Circle A Beawar	Zone Ajmer	34	5	0	0
15	Circle B Beawar	Zone Ajmer	49	3	1	17
16	Circle A Bharatpur	Zone Bharatpur	46	7	3	16 to 161
17	Circle B Bharatpur	Zone Bharatpur	28	2	0	0
18	Circle W T Bharatpur	Zone Bharatpur	Information not provided	2	1	38
19	Circle-A, Jaipur	Zone-II, Jaipur	84	30	7	3 to 57
20	Circle-I, Jaipur	Zone-III Jaipur	158	21	10	2 to 75
21	Circle-Q, Jaipur	Zone-II, Jaipur	110	21	5	1 to 6
22	Circle-Special-III, Jaipur	Zone-I, Jaipur	26	7	3	4 to 206
23	Circle-Special-V, Jaipur	Zone-I, Jaipur	11	3	2	38 to 40
24	Circle-A, Sikar	Zone-I, Jaipur	24	2	1	9
25	Circle-B, Sikar	Zone-I, Jaipur	26	8	0	0
26	Circle-Dausa	Zone-II, Jaipur	10	1	0	0
27	Circle-Jhalawar	Zone- Kota	7	1	0	0
28	Circle-Jhunjhunu	Zone- Bikaner	7	2	1	16
29	Circle-Karauli	Zone-Bharatpur	2	1	0	0
30	Circle- Makrana	Zone- Ajmer	31	5	3	2 to 55
31	Circle- Merta City	Zone- Ajmer	75	29	8	2 to 16
32	Circle- Nagaur	Zone- Ajmer	33	13	1	1
33	Circle-Rajsamand	Zone- Bhilwara	30	1	0	0
34	Circle- Shahjahanpur	Zone- Alwar	60	7	1	12
35	Circle- Sumerpur	Zone-Pali	45	3	1	3
36	Circle- WCT-II, Jaipur	Zone-II, Jaipur	9	2	0	0
37	Circle- WCT-III, Jaipur	Zone-III Jaipur	15	2	1	44
38	Circle, Balotara	Zone Jodhpur	346	91	43	1 to 91
39	Circle-A, Bikaner	Zone- Bikaner	2	2	0	0
40	Circle-B, Bikaner	Zone Bikaner	17	1	1	24
41	Circle-C, Bikaner	Zone Bikaner	60	13	7	10 to 126
42	Circle-D, Bikaner	Zone- Bikaner	16	2	0	0
43	Circle-WCT, Bikaner	Zone- Bikaner	7	2	0	0
44	Circle-B, Kota	Zone Kota	Information not provided	11	7	2 to 53
45	Circle- C, Kota	Zone- Kota	Information not provided	1	0	0
46	Circle- Spl. I, Kota	Zone- Kota	1	1	0	0
47	Circle-Spl. II Kota	Zone Kota	10	4	1	46
48	Circle- WCT, Kota	Zone- Kota	12	3	0	0

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which delay in acknowledgement noticed	Range of delay (in days)
49	Circle- Pali	Zone pali	101	50	21	1 to 130
50	Circle- Sirohi	Zone pali	54	16	9	1 to 15
51	Circle- A Udaipur	Zone Udaipur	61	9	8	1 to 65
52	Circle- B Udaipur	Zone Udaipur	7	3	1	1
53	Circle- C Udaipur	Zone Udaipur	Information not provided	4	2	2 to 5
54	Circle -P Jaipur	Zone -I Jaipur	121	21	7	11 to 97
55	Circle -H Jaipur	Zone -II Jaipur	88	9	4	12 to 33
56	Circle -G Jaipur	Zone -I Jaipur	35	4	0	0
57	Circle -O Jaipur	Zone -I Jaipur	44	11	3	7 to 180
58	Circle -B Jaipur	Zone -III Jaipur	44	8	3	41 to 53
59	Circle -D Jaipur	Zone -II Jaipur	54	1	0	0
60	Circle -F Jaipur	Zone -I Jaipur	35	3	1	12
61	Circle -WT-1 Jaipur	Zone -I Jaipur	5	3	0	0
62	Circle -SPL-1 Jaipur	Zone -III Jaipur	2	1	0	0
63	Circle -Kishangarh	Zone Ajmer	87	11	2	7 to 30
64	Circle -Tonk	Zone -III Jaipur	16	3	1	30
65	Circle -A Jodhpur	Zone - Jodhpur	71	10	2	1 to 2
66	Circle -B Jodhpur	Zone - Jodhpur	219	53	36	1 to 122
67	Circle -C Jodhpur	Zone - Jodhpur	298	79	13	3 to 44
68	Circle -D Jodhpur	Zone - Jodhpur	76	16	9	3 to 15
69	Circle -E Jodhpur	Zone - Jodhpur	55	11	5	1 to 73
70	Circle -F Jodhpur	Zone - Jodhpur	88	15	5	2 to 83
71	Circle -SPL 1 Jodhpur	Zone - Jodhpur	3	1	0	0
72	Circle -SPL 3 Jodhpur	Zone -Jodhpur	10	3	2	3 to 5
73	Circle -C Bhilwara	Zone Bhilwara	270	37	4	1 to 4
74	Circle -SPL 1 Bhilwara	Zone Bhilwara	2	1	0	0
75	Circle -WT Bhilwara	Zone Bhilwara	1	1	0	0
76	Circle -Bundi	Zone -Kota	19	1	1	95
77	Circle -Chittorgarh	Zone -Bhilwara	35	10	3	8 to 23
78	Circle -Churu	Zone -Bikaner	11	1	0	0
79	Circle -Dungarpur	Zone -Udaipur	11	2	0	0
80	Circle -B, Hanumangarh	Zone Ganganagar	7	3	3	5 to 6
81	Circle -SPL 11 Jaipur	Zone -III Jaipur	4	1	1	12
82	Circle -Jaisalmer	Zone -Jodhpur	14	2	0	0
83	Circle -Jalore	Zone -Pali	40	6	0	0
84	Circle -E Jaipur	Zone -I Jaipur	155	35	7	1 to 33
85	Circle -J Jaipur	Zone -II Jaipur	251	30	8	2 to 50
86	Circle -N Jaipur	Zone -III Jaipur	94	15	9	1 to 58
87	Circle -M Jaipur	Zone -I Jaipur	62	10	1	2
88	Circle -A Bhiwadi	Zone-Alwar	106	30	1	1
89	Circle-B Bhiwadi	Zone-Alwar	62	12	6	4 to 195
90	Circle SPI-I Bhiwadi	Zone-Alwar	13	5	5	5 to 45
91	Circle SPI-II Bhiwadi	Zone-Alwar	24	3	2	8 to 24
92	Circle WT Bhiwadi	Zone-Alwar	2	1	0	0
Total			6,155	1,212	370	1 to 206

Appendix 2.4

(Refer paragraph 2.7.6.2)

Applications not disposed within time (Interest due-paid/not paid) (pre-automation)

S. No.	Name of Division	Name of the Commissionerate	Total No. of pre-automation refund applications processed	No. of refund applications examined by the Audit as per sample	No. of refund cases in which audit objections noticed	Period of delay (in days)	Interest due paid	Interest due not paid	Reasons for delay
1	Circle C Jaipur	Zone III Jaipur	1,103	81	10	6 to 86	0	27,267	Not Available
2	Circle L Jaipur	Zone III Jaipur	722	24	3	3 to 92	0	5,533	Not Available
3	Circle K Jaipur	Zone I Jaipur	77	8	3	16 to 141	0	7,540	Not Available
4	Circle B Ajmer	Zone Ajmer	245	11	0	0	0	0	-
5	Circle A Ajmer	Zone Ajmer	185	8	0	0	0	0	-
6	Special Circle -1 st Ajmer	Zone Ajmer	28	8	0	0	0	0	-
7	Special Circle -2 nd Ajmer	Zone Ajmer	6	0	0	0	0	0	-
8	Circle A Bhiwadi	Zone Alwar	311	35	2	2 to 5	0	776	Not Available
9	Circle B Bhiwadi	Zone Alwar	192	14	7	165 to 316	0	1,34,320	Not Available
10	Special Circle -1 st Bhiwadi	Zone Alwar	80	3	0	0	0	0	-
11	Special Circle -2 nd Bhiwadi	Zone Alwar	41	5	3	5 to 118	0	8,373	Not Available
12	Circle-A, Jaipur	Zone-II, Jaipur	498	47	17	7 to 521	0	56,025	Not Available
13	Circle-I, Jaipur	Zone-III, Jaipur	437	25	0	0	0	0	-
14	Circle-Q, Jaipur	Zone-II, Jaipur	210	32	8	33 to 276	0	48,364	Not Available
15	Circle Special-III, Jaipur	Zone-I, Jaipur	34	9	6	5	0	971	Not Available
16	Circle-Special-V, Jaipur	Zone-I, Jaipur	24	6	0	0	0	0	-
17	Circle- A, Sikar	Zone-I, Jaipur	41	1	0	0	0	0	-
18	Circle-B, Sikar	Zone-I, Jaipur	75	8	0	0	0	0	-
19	Circle-Dausa	Zone-II, Jaipur	31	2	1	223	0	828	Not Available
20	Circle-P Jaipur	Zone-I Jaipur	305	17	7	3 to 80	0	17,660	Not Available

21	Circle-H Jaipur	Zone-II Jaipur	366	9	1	38	0	768	Not Available
22	Circle-G Jaipur	Zone-I Jaipur	90	8	0	0	0	0	-
23	Circle-O Jaipur	Zone-I Jaipur	233	7	1	6	0	87	Not Available
24	Circle-B Jaipur	Zone-III Jaipur	111	3	1	271	0	19,399	Not Available
25	Circle-D Jaipur	Zone-II Jaipur	120	6	2	11 to 298	0	8,467	Not Available
26	Circle-Spl Rajasthan	Zone-II Jaipur	11	1	0	0	0	0	-
27	Circle-F Jaipur	Zone-I Jaipur	156	4	1	115	0	2,227	Not Available
28	Circle-WT-1 Jaipur	Zone-I Jaipur	9	2	0	0	0	0	-
29	Circle-Spl-1 Jaipur	Zone-III Jaipur	7	2	0	0	0	0	-
30	Circle-Kishangarh	Zone-Ajmer	123	5	0	0	0	0	-
31	Circle-Tonk	Zone-III Jaipur	28	2	0	0	0	0	-
32	Circle- E Jaipur	Zone I Jaipur	370	40	8	11 to 206	0	60,647	Not Available
33	Circle- J Jaipur	Zone II Jaipur	394	27	19	02 to 321	0	85,067	Not Available
34	Circle-N Jaipur	Zone III Jaipur	203	15	7	34 to 522	0	32,925	Not Available
35	Circle-M Jaipur	Zone-I Jaipur	210	16	1	51	0	2,274	Not Available
Total			7,076	491	108			5,19,518	

Appendix 2.5

(Refer paragraph 2.7.6.2)

Applications not disposed within time (Interest due-paid/not paid) (post-automation)

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund applications processed	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Period of delay (in days)	Interest due paid	Interest due not paid	Reasons for delay
1	Circle C Jaipur	Zone III Jaipur	370	64	6	9 to 92	0	16,283	Not available
2	Circle L Jaipur	Zone III Jaipur	245	25	4	6 to 121	0	4,229	Not available
3	Circle K Jaipur	Zone I Jaipur	134	14	0	0	0	0	-
4	Circle B Ajmer	Zone Ajmer	118	16	0	0	0	0	-
5	Circle A Ajmer	Zone Ajmer	88	5	2	75 to 78	0	951	Not available
6	Special Circle -1 st Ajmer	Zone Ajmer	13	6	0	0	0	0	-
7	Special Circle -2 nd Ajmer	Zone Ajmer	2	1	0	0	0	0	-
8	Circle A Bhilwara	Zone Bhilwara	360	83	0	0	0	0	-
9	Circle B Bhilwara	Zone Bhilwara	446	97	2	42 to 45	0	8,458	Not available
10	Circle A Alwar	Zone Alwar	75	2	1	41	0	38	Not available
11	Circle B Alwar	Zone Alwar	96	25	0	0	0	0	-
12	Circle Banswara	Zone Udaipur	Information not provided	3	0	0	0	0	-
13	Circle Barmer	Zone Jodhpur	60	11	0	0	0	0	-
14	Circle A Beawar	Zone Ajmer	34	5	0	0	0	0	-
15	Circle B Beawar	Zone Ajmer	49	3	0	0	0	0	-
16	Circle A Bharatpur	Zone Bharatpur	46	7	2	109 to 150	0	2,852	Not available
17	Circle B Bharatpur	Zone Bharatpur	28	2	1	45	0	22	Not available
18	Circle W T Bharatpur	Zone Bharatpur	Information not provided	2	0	0	0	0	-
19	Circle-A, Jaipur	Zone-II, Jaipur	84	30	4	2 to 40	0	3,575	Not Available
20	Circle-I, Jaipur	Zone-III, Jaipur	158	21	2	58 to 125	0	11,637	Not Available
21	Circle-Q, Jaipur	Zone-II, Jaipur	110	21	1	75	0	67	Not Available
22	Circle-Special-III, Jaipur	Zone-I, Jaipur	26	7	1	161	0	50,538	Not Available

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund applications processed	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Period of delay (in days)	Interest due paid	Interest due not paid	Reasons for delay
23	Circle-Special-V, Jaipur	Zone-I, Jaipur	11	3	0	0	0	0	-
24	Circle-A, Sikar	Zone-I, Jaipur	24	2	1	164	0	2,292	Not Available
25	Circle-B, Sikar	Zone-I, Jaipur	26	8	3	110 to 139	0	1,602	Not Available
26	Circle-Dausa	Zone-II, Jaipur	10	1	0	0	0	0	-
27	Circle-Jhalawar	Zone-Kota	7	1	1	44	0	1,157	Not Available
28	Circle-Jhunjhunu	Zone-Bikaner	7	2	1	3	0	157	Not Available
29	Circle-Karauli	Zone-Bharatpur	2	1	1	20	0	17	Not Available
30	Circle-Makrana	Zone-Ajmer	31	5	1	10	0	1,308	Not Available
31	Circle- Merta City	Zone-Ajmer	75	29	0	0	0	0	-
32	Circle- Nagaur	Zone-Ajmer	33	13	0	0	0	0	-
33	Circle-Rajsamand	Zone-Bhilwara	30	1	0	0	0	0	-
34	Circle-Shahjahanpur	Zone-Alwar	60	7	3	2 to 17	0	3,990	Not Available
35	Circle-Sumerpur	Zone-Pali	45	3	2	16 to 20	0	4,297	Not Available
36	Circle- WCT-II, Jaipur	Zone-II, Jaipur	9	2	0	0	0	0	-
37	Circle- WCT-III, Jaipur	Zone-III, Jaipur	15	2	2	73 to 191	0	29,731	Not Available
38	Circle-Balotara	Zone Jodhpur	346	91	12	01 to 46	0	13,870	Not Available
39	Circle-A, Bikaner	Zone-Bikaner	2	2	0	0	0	0	-
40	Circle-B, Bikaner	Zone-Bikaner	17	1	0	0	0	0	-
41	Circle-C Bikaner	Zone Bikaner	60	13	4	44 to 114	0	1,76,757	Not Available
42	Circle-D Bikaner	Zone Bikaner	16	2	1	34	0	24	Not Available
43	Circle-WCT, Bikaner	Zone-Bikaner	7	2	0	0	0	0	-
44	Circle- B Kota	Zone Kota	Information not provided	11	4	7 to 10	0	9,663	Not Available
45	Circle- C Kota	Zone Kota	Information not provided	1	1	10	0	74	Not Available
46	Circle- Spl. I, Kota	Zone-Kota	1	1	0	0	0	0	-
47	Circle- Spl. II Kota	Zone Kota	10	4	4	9 to 45	0	99,602	Not Available

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund applications processed	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Period of delay (in days)	Interest due paid	Interest due not paid	Reasons for delay
48	Circle- WCT, Kota	Zone- Kota	12	3	0	0	0	0	-
49	Circle- Pali	Zone pali	101	50	17	9 to 195	0	88,558	Not Available
50	Circle- Sirohi	Zone- Pali	54	16	0	0	0	0	-
51	Circle- A Udaipur	Zone Udaipur	61	9	1	20	0	3,557	Not Available
52	Circle-B Udaipur	Zone- Udaipur	7	3	0	0	0	0	-
53	Circle- C Udaipur	Zone Udaipur	Information not provided	4	1	46	0	899	Not Available
54	Circle -P Jaipur	Zone -I Jaipur	121	21	7	30 to 135	0	19,546	Not Available
55	Circle -H Jaipur	Zone -II Jaipur	88	9	1	52	0	213	Not Available
56	Circle -G Jaipur	Zone -I Jaipur	35	4	0	0	0	0	-
57	Circle -O Jaipur	Zone -I Jaipur	44	11	3	22 to 135	0	45,721	Not Available
58	Circle -B Jaipur	Zone -III Jaipur	44	8	1	8	0	2,393	Not Available
59	Circle -D Jaipur	Zone -II Jaipur	54	1	0	0	0	0	-
60	Circle -F Jaipur	Zone -I Jaipur	35	3	0	0	0	0	-
61	Circle -WT-1 Jaipur	Zone -I Jaipur	5	3	0	0	0	0	-
62	Circle -SPL-1 Jaipur	Zone -III Jaipur	2	1	0	0	0	0	-
63	Circle - Kishangarh	Zone- Ajmer	87	11	0	0	0	0	-
64	Circle -Tonk	Zone -III Jaipur	16	3	1	71	0	1,663	Not Available
65	Circle -A Jodhpur	Zone - Jodhpur	71	10	0	0	0	0	-
66	Circle -B Jodhpur	ZONE- Jodhpur	219	53	15	01 to 77	0	80,785	Not Available
67	Circle -C Jodhpur	Zone - Jodhpur	298	79	0	0	0	0	-
68	Circle -D Jodhpur	ZONE- Jodhpur	76	16	2	9 to 66	0	105	Not Available
69	Circle -E Jodhpur	Zone- Jodhpur	55	11	1	3	0	532	Not Available
70	Circle -F Jodhpur	Zone- Jodhpur	88	15	4	12 to 37	0	98,344	Not Available
71	Circle -SPL 1 Jodhpur	Zone- Jodhpur	3	1	0	0	0	0	-
72	Circle -SPL 3 Jodhpur	Zone- Jodhpur	10	3	0	0	0	0	-
73	Circle -C Bhilwara	Zone- Bhilwara	270	37	0	0	0	0	-

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund applications processed	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Period of delay (in days)	Interest due paid	Interest due not paid	Reasons for delay
74	Circle -SPL 1 Bhilwara	Zone-Bhilwara	2	1	1	16	0	7,675	Not available
75	Circle -WT Bhilwara	Zone-Bhilwara	1	1	1	11	0	89	Not available
76	Circle -Bundi	Zone-Kota	19	1	1	58	0	23,881	Not available
77	Circle - Chittorgarh	Zone-Bhilwara	35	10	4	31 to 63	0	18,176	Not available
78	Circle -Churu	Zone-Bikaner	11	1	0	0	0	0	-
79	Circle - Dungarpur	Zone-Udaipur	11	2	0	0	0	0	-
80	Circle -B, Hanumangarh	Zone-Sri Ganganagar	7	3	0	0	0	0	-
81	Circle -SPL 11 Jaipur	Zone-III Jaipur	4	1	0	0	0	0	-
82	Circle - Jaisalmer	Zone-Jodhpur	14	2	1	66	0	330	Not available
83	Circle -Jalore	Zone-Pali	40	6	2	55 to 83	0	7,098	Not available
84	Circle -J Jaipur	Zone-II Jaipur	251	30	1	5	0	540	Not available
85	Circle-A Bhiwadi	Zone-Alwar	106	30	3	2 to 23	0	2,210	Not available
86	Circle-B Bhiwadi	Zone-Alwar	62	12	3	150 to 179	0	1,21,001	Not available
87	Circle SPL-I Bhiwadi	Zone-Alwar	13	5	1	30	0	1,96,632	Not available
88	Circle -E Jaipur	Zone -I Jaipur	155	35	0	0	0	0	-
89	Circle -N Jaipur	Zone-III Jaipur	94	15	0	0	0	0	-
90	Circle -M Jaipur	Zone -I Jaipur	62	10	0	0	0	0	-
91	Circle SPI-II Bhiwadi	Zone-Alwar	24	3	0	0	0	0	-
92	Circle WT Bhiwadi	Zone-Alwar	2	1	0	0	0	0	-
Total			6,155	1,212	139			11,63,139	

Appendix 2.6

(Refer paragraph 2.7.6.3)

Provisional refund on account of zero rated supply not sanctioned within time (pre-automation)

S. No.	Name of Division	Name of the Commissionerate	Total No. of zero rated refund applications processed	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Period of delay (in days)
1	Circle C	Zone III Jaipur	587	59	4	3 to 17
2	Circle L Jaipur	Zone III Jaipur	335	16	0	0
3	Circle K Jaipur	Zone I Jaipur	64	4	0	0
4	Circle B Ajmer	Zone Ajmer	79	4	0	0
5	Circle A Ajmer	Zone Ajmer	31	5	0	0
6	Special Circle -1 st Ajmer	Zone Ajmer	27	8	0	0
7	Special Circle -2 nd Ajmer	Zone Ajmer	Information not provided	1	0	0
8	Circle A Bhiwadi	Zone Alwar	81	14	0	0
9	Circle B Bhiwadi	Zone Alwar	36	9	0	0
10	Special Circle 1 st Bhiwadi	Zone Alwar	4	0	0	0
11	Special Circle 2 nd Bhiwadi	Zone Alwar	15	2	0	0
12	Circle A Jaipur	Zone II Jaipur	336	28	0	0
13	Circle I Jaipur	Zone III Jaipur	313	16	0	0
14	Circle Q Jaipur	Zone II Jaipur	146	21	3	4 to 11
15	Circle Special-III Jaipur	Zone I Jaipur	0	0	0	0
16	Circle Special-V Jaipur	Zone I Jaipur	0	0	0	0
17	Circle A Sikar	Zone I Jaipur	8	0	0	0
18	Circle B Sikar	Zone I Jaipur	1	0	0	0
19	Circle Dausa	Zone II Jaipur	12	0	0	0
20	Circle P Jaipur	Zone I Jaipur	94	6	0	0
21	Circle H Jaipur	Zone II Jaipur	283	7	0	0
22	Circle G Jaipur	Zone I Jaipur	33	2	0	0
23	Circle O Jaipur	Zone I Jaipur	141	1	0	0
24	Circle B Jaipur	Zone III Jaipur	79	2	1	324
25	Circle D Jaipur	Zone II Jaipur	70	3	1	24
26	Circle Spl Rajasthan	Zone II Jaipur	0	0	0	0
27	Circle F Jaipur	Zone I Jaipur	56	1	0	0
28	Circle WT-1 Jaipur	Zone I Jaipur	0	0	0	0
29	Circle Spl-1 Jaipur	Zone III Jaipur	1	0	0	0
30	Circle Kishangarh	Zone Ajmer	96	3	0	0
31	Circle Tonk	Zone III Jaipur	1	0	0	0
32	Circle N Jaipur	Zone III Jaipur	143	14	6	2 to 26
33	Circle E Jaipur	Zone I Jaipur	75	10	0	0
34	Circle J Jaipur	Zone II Jaipur	330	26	0	0
35	Circle M Jaipur	Zone I Jaipur	83	6	0	0
Total			3,560	268	15	2 to 324

Appendix 2.7

(Refer paragraph 2.7.6.3)

Provisional refund on account of zero rated supply not sanctioned within time (post-automation)

Sr. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation zero rated refund applications processed	No. of zero rated refund cases examined by the Audit from sample	No. of refund cases in which audit objections noticed	Period of delay (in days)
1	Circle C Jaipur	Zone III Jaipur	104	36	9	7 to 62
2	Circle L Jaipur	Zone III Jaipur	73	12	0	0
3	Circle K Jaipur	Zone I Jaipur	27	3	0	0
4	Circle B Ajmer	Zone Ajmer	56	10	0	0
5	Circle A Ajmer	Zone Ajmer	5	0	0	0
6	Special Circle -1 st Ajmer	Zone Ajmer	12	6	0	0
7	Special Circle -2 nd Ajmer	Zone Ajmer	2	1	0	0
8	Circle A Bhilwara	Zone Bhilwara	65	21	0	0
9	Circle B Bhilwara	Zone Bhilwara	77	29	0	0
10	Circle A Alwar	Zone Alwar	23	0	0	0
11	Circle B Alwar	Zone Alwar	4	0	0	0
12	Circle A Beawar	Zone Ajmer	4	3	0	0
13	Circle B Beawar	Zone Ajmer	1	1	0	0
14	Circle A Bharatpur	Zone Bharatpur	0	0	0	0
15	Circle B Bharatpur	Zone Bharatpur	0	0	0	0
16	Circle W T Bharatpur	Zone Bharatpur	0	0	0	0
17	Circle Banswara	Zone Udaipur	Information not provided	1	0	0
18	Circle Barmer	Zone Jodhpur	16	5	0	0
19	Circle-A, Jaipur	Zone-II, Jaipur	29	16	0	0
20	Circle-I, Jaipur	Zone-III, Jaipur	89	16	7	2 to 178
21	Circle-Q, Jaipur	Zone-II, Jaipur	36	13	3	4 to 17
22	Circle-Special-III, Jaipur	Zone-I, Jaipur	3	0	0	0
23	Circle-Special-V, Jaipur	Zone I Jaipur	0	0	0	0
24	Circle-A, Sikar	Zone I Jaipur	0	0	0	0
25	Circle-B, Sikar	Zone I Jaipur	0	0	0	0
26	Circle-Dausa	Zone II Jaipur	0	0	0	0
27	Circle-Jhalawar	Zone Kota	0	0	0	0
28	Circle-Jhunjhunu	Zone Bikaner	0	0	0	0
29	Circle-Karauli	Zone Bharatpur	0	0	0	0
30	Circle- Makrana	Zone Ajmer	10	0	0	0
31	Circle- Merta City	Zone Ajmer	3	2	0	0
32	Circle- Nagaur	Zone Ajmer	0	0	0	0
33	Circle-Rajsamand	Zone Bhilwara	1	0	0	0
34	Circle- Shahjahanpur	Zone Alwar	39	6	3	1 to 4
35	Circle- Sumerpur	Zone Pali	4	1	0	0
36	Circle- WCT-II, Jaipur	Zone II Jaipur	0	0	0	0
37	Circle- WCT-III, Jaipur	Zone III Jaipur	1	1	0	0
38	Circle Balotara	Zone Jodhpur	2	2	1	54
39	Circle-A, Bikaner	Zone- Bikaner	0	0	0	0
40	Circle-B, Bikaner	Zone- Bikaner	0	0	0	0
41	Circle-C, Bikaner	Zone- Bikaner	16	3	0	0
42	Circle-D, Bikaner	Zone- Bikaner	0	0	0	0
43	Circle-WCT, Bikaner	Zone- Bikaner	0	0	0	0
44	Circle-B, Kota	Zone- Kota	Information not provided	3	0	0

Sr. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation zero rated refund applications processed	No. of zero rated refund cases examined by the Audit from sample	No. of refund cases in which audit objections noticed	Period of delay (in days)
45	Circle-C, Kota	Zone- Kota	0	0	0	0
46	Circle-Spl. I, Kota	Zone- Kota	1	1	0	0
47	Circle-Spl. II, Kota	Zone- Kota	2	1	0	0
48	Circle-WCT, Kota	Zone- Kota	0	0	0	0
49	Circle-Pali	Zone- Pali	0	0	0	0
50	Circle-Sirohi	Zone- Pali	2	1	0	0
51	Circle-A Udaipur	Zone Udaipur	46	9	2	1 to 14
52	Circle-B Udaipur	Zone-Udaipur	6	2	0	0
53	Circle-C Udaipur	Zon- Udaipur	0	0	0	0
54	Circle-P Jaipur	Zone-I Jaipur	12	1	0	0
55	Circle-H Jaipur	Zone-II Jaipur	58	8	0	0
56	Circle-G Jaipur	Zone-I Jaipur	13	1	0	0
57	Circle-O Jaipur	Zone-I Jaipur	14	2	0	0
58	Circle-B Jaipur	Zone-III Jaipur	18	2	0	0
59	Circle-D Jaipur	Zone-II Jaipur	29	1	0	0
60	Circle-F Jaipur	Zone-I Jaipur	4	2	0	0
61	Circle-WT-1 Jaipur	Zone-I Jaipur	0	0	0	0
62	Circle-Spl-1 Jaipur	Zone-III Jaipur	0	0	0	0
63	Circle-Kishangarh	Zone-Ajmer	61	9	2	37 to 44
64	Circle-Tonk	Zone-III Jaipur	1	1	0	0
65	Circle-A Jodhpur	Zone-Jodhpur	33	5	3	2 to 26
66	Circle-B Jodhpur	Zone-Jodhpur	10	0	0	0
67	Circle-C Jodhpur	Zone-Jodhpur	62	26	5	2 to 14
68	Circle-D Jodhpur	Zone-Jodhpur	28	4	0	0
69	Circle-E Jodhpur	Zone-Jodhpur	10	2	0	0
70	Circle-F Jodhpur	Zone-Jodhpur	58	13	5	68 to 77
71	Circle-Spl 1 Jodhpur	Zone-Jodhpur	0	0	0	0
72	Circle-Spl 3 Jodhpur	Zone-Jodhpur	0	0	0	0
73	Circle-C Bhilwara	Zone-Bhilwara	27	1	0	0
74	Circle-Spl 1 Bhilwara	Zone-Bhilwara	2	1	1	57
75	Circle-WT Bhilwara	Zone Bhilwara	0	0	0	0
76	Circle-Bundi	Zone Kota	1	0	0	0
77	Circle-Chittorgarh	Zone Bhilwara	1	1	0	0
78	Circle-Churu	Zone Bikaner	0	0	0	0
79	Circle-Dungarpur	Zone Udaipur	3	0	0	0
80	Circle-B, Hanumangarh	Zone Ganganagar	3	3	0	0
81	Circle-Spl 11 Jaipur	Zone III Jaipur	0	0	0	0
82	Circle-Jaisalmer	Zone Jodhpur	3	1	1	42
83	Circle-Jalore	Zone Pali	7	1	0	0
84	Circle -E Jaipur	Zone I Jaipur	23	2	0	0
85	Circle -J Jaipur	Zone II Jaipur	84	16	0	0
86	Circle -N Jaipur	Zone III Jaipur	41	10	0	0
87	Circle -M Jaipur	Zone I Jaipur	23	5	0	0
88	CIRCLE-A Bhiwadi	Zone Alwar	31	10	0	0
89	Circle-B Bhiwadi	Zone Alwar	24	5	0	0
90	Circle SPI-I Bhiwadi	Zone Alwar	0	0	0	0
91	Circle SPI-II Bhiwadi	Zone Alwar	10	1	0	0
92	Circle WT Bhiwadi	Zone Alwar	0	0	0	0
Total			1,453	339	42	1 to 178

Appendix 2.8

(Refer paragraph 2.7.6.4)

Irregular allowance of refund of inverted duty structure (pre-automation)

S. No.	Name of Division	Name of the Commissionerate	Total No. of pre-automation refund cases on account of inverted duty structure processed	No. of refund cases examined by Audit from the sample	No. of refund cases in which audit objections noticed	Irregular refund granted (in ₹)		
						IGST	CGST	SGST
1	Circle C Jaipur	Zone III Jaipur	144	8	0	0	0	0
2	Circle L Jaipur	Zone III Jaipur	21	2	0	0	0	0
3	Circle K Jaipur	Zone I Jaipur	12	1	0	0	0	0
4	Circle B Ajmer	Zone Ajmer	73	4	0	0	0	0
5	Circle A Ajmer	Zone Ajmer	47	2	0	0	0	0
6	Special Circle 1 st Ajmer	Zone Ajmer	0	0	0	0	0	0
7	Special Circle -2 nd Ajmer	Zone Ajmer	0	0	0	0	0	0
8	Circle A Bhiwadi	Zone Alwar	132	15	1	12,70,727	0	0
9	Circle B Bhiwadi	Zone Alwar	46	4	0	0	0	0
10	Special Circle - 1 st Bhiwadi	Zone Alwar	24	3	0	0	0	0
11	Special Circle 2 nd Bhiwadi	Zone Alwar	11	2	0	0	0	0
12	Circle A Jaipur	Zone-II Jaipur	51	11	0	0	0	0
13	Circle I Jaipur	Zone-III Jaipur	4	3	0	0	0	0
14	Circle Q Jaipur	Zone-II Jaipur	21	8	0	0	0	0
15	Circle Special-III Jaipur	Zone-I Jaipur	33	9	0	0	0	0
16	Circle Special-V Jaipur	Zone-I Jaipur	19	6	0	0	0	0
17	Circle- A, Sikar	Zone-I Jaipur	0	0	0	0	0	0
18	Circle-B, Sikar	Zone-I Jaipur	48	6	0	0	0	0
19	Circle-Dausa	Zone-II Jaipur	1	0	0	0	0	0
20	Circle-P Jaipur	Zone-I Jaipur	164	7	1	0	0	15,840
21	Circle-H Jaipur	Zone-II Jaipur	0	0	0	0	0	0
22	Circle-G Jaipur	Zone-I Jaipur	35	4	2	1,34,887	0	0
23	Circle-O Jaipur	Zone-I Jaipur	14	1	0	0	0	0
24	Circle-B Jaipur	Zone-III Jaipur	3	1	0	0	0	0
25	Circle-D Jaipur	Zone-II Jaipur	0	0	0	0	0	0
26	Circle-Spl Rajasthan	Zone-II Jaipur	0	0	0	0	0	0
27	Circle-F Jaipur	Zone-I Jaipur	8	0	0	0	0	0
28	Circle-Wt-1 Jaipur	Zone-I Jaipur	1	1	0	0	0	0
29	Circle-Spl-1 Jaipur	Zone-III Jaipur	4	1	0	0	0	0
30	Circle-Kishangarh	Zone-Ajmer	7	0	0	0	0	0
31	Circle-Tonk	Zone-III Jaipur	0	0	0	0	0	0
32	Circle- E Jaipur	Zone I Jaipur	259	26		0	0	0
33	Circle- J Jaipur	Zone II Jaipur	8	0	0	0	0	0
34	Circle-N Jaipur	Zone III Jaipur	9	0	0	0	0	0
35	Circle-M Jaipur	Zone I Jaipur	9	4	0	0	0	0
Total			1,208	129	4	14,05,614	0	15,840
						14,21,454		

Appendix 2.9

(Refer paragraph 2.7.6.4)

Irregular allowance of refund of inverted duty structure (post-automation)

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation inverted duty structure refund applications processed	No. of inverted duty structure refund applications examined by Audit from sample	No. of refund applications in which audit objections noticed	Irregular refund granted (in ₹)		
						IGST	CGST	SGST
1	Circle C Jaipur	Zone III Jaipur	93	18	3	0	2,44,769	2,44,770
2	Circle L Jaipur	Zone III Jaipur	11	6	2	2,55,487	19,626	19,626
3	Circle K Jaipur	Zone I Jaipur	51	8	3	0	0	6,07,68,870
4	Circle B Ajmer	Zone Ajmer	28	6	1	9,63,856	0	0
5	Circle A Ajmer	Zone Ajmer	2	2	0	0	0	0
6	Special Circle 1 st Ajmer	Zone Ajmer	0	0	0	0	0	0
7	Special Circle 2 nd Ajmer	Zone Ajmer	0	0	0	0	0	0
8	Circle A Bhilwara	Zone Bhilwara	254	58	0	0	0	0
9	Circle B Bhilwara	Zone Bhilwara	349	67	2	0	1,50,125	1,50,126
10	Circle A Alwar	Zone Alwar	8	1	0	0	0	0
11	Circle B Alwar	Zone Alwar	57	23	0	0	0	0
12	Circle Banswara	Zone Udaipur	Information not provided	1	0	0	0	0
13	Circle Barmer	Zone Jodhpur	17	5	0	0	0	0
14	Circle A Beawar	Zone Ajmer	12	2	0	0	0	0
15	Circle B Beawar	Zone Ajmer	20	1	0	0	0	0
16	Circle A Bharatpur	Zone Bharatpur	Information not provided	5	0	0	0	0
17	Circle B Bharatpur	Zone Bharatpur	11	1	0	0	0	0
18	Circle W T Bharatpur	Zone Bharatpur	Information not provided	1	0	0	0	0
19	Circle-A, Jaipur	Zone-II, Jaipur	8	4	0	0	0	0
20	Circle-I, Jaipur	Zone-III, Jaipur	7	3	0	0	0	0
21	Circle-Q, Jaipur	Zone-II, Jaipur	20	6	0	0	0	0
22	Circle-Special III Jaipur	Zone-I, Jaipur	12	6	0	0	0	0
23	Circle-Special V Jaipur	Zone-I, Jaipur	4	3	0	0	0	0
24	Circle-A, Sikar	Zone-I, Jaipur	1	1	0	0	0	0
25	Circle-B, Sikar	Zone-I, Jaipur	13	5	0	0	0	0
26	Circle-Dausa	Zone-II, Jaipur	2	0	0	0	0	0
27	Circle-Jhalawar	Zone- Kota	0	0	0	0	0	0
28	Circle-Jhunjhunu	Zone- Bikaner	0	0	0	0	0	0
29	Circle-Karauli	Zone- Bharatpur	0	0	0	0	0	0
30	Circle- Makrana	Zone- Ajmer	17	5	0	0	0	0
31	Circle- Merta City	Zone- Ajmer	61	27	0	0	0	0
32	Circle- Nagaur	Zone- Ajmer	29	12	1	0	9,009	9,009
33	Circle-Rajsamand	Zone Bhilwara	2	1	0	0	0	0
34	Circle- Shahjahanpur	Zone Alwar	3	0	0	0	0	0
35	Circle- Sumerpur	Zone Pali	25	2	0	0	0	0
36	Circle- WCT-II Jaipur	Zone II Jaipur	0	0	0	0	0	0
37	Circle- WCT-III Jaipur	Zone III Jaipur	0	0	0	0	0	0
38	Circle, Balotara	Zone Jodhpur	318	88	0	0	0	0
39	Circle-A, Bikaner	Zone Bikaner	Information not provided	2	0	0	0	0
40	Circle-B, Bikaner	Zone Bikaner	0	0	0	0	0	0
41	Circle- C Bikaner	Zone Bikaner	21	8	1	0	71,050	71,050
42	Circle-D, Bikaner	Zone Bikaner	0	0	0	0	0	0
43	Circle-WCT, Bikaner	Zone Bikaner	0	0	0	0	0	0
44	Circle- B, Kota	Zone Kota	Information not provided	5	0	0	0	0
45	Circle- C, Kota	Zone Kota	0	0	0	0	0	0
46	Circle- Spl. I, Kota	Zone Kota	0	0	0	0	0	0

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation inverted duty structure refund applications processed	No. of inverted duty structure refund applications examined by Audit from sample	No. of refund applications in which audit objections noticed	Irregular refund granted (in ₹)		
						IGST	CGST	SGST
47	Circle- Spl. II, Kota	Zone Kota	7	3	0	0	0	0
48	Circle- WCT, Kota	Zone Kota	0	0	0	0	0	0
49	Circle- Pali	Zone Pali	98	45	0	0	0	0
50	Circle- Sirohi	Zone Pali	36	14	0	0	0	0
51	Circle-A Udaipur	Zone Udaipur	9	0	0	0	0	0
52	Circle-B Udaipur	Zone Udaipur	1	0	0	0	0	0
53	Circle-C Udaipur	Zone Udaipur	Information not provided	4	0	0	0	0
54	Circle-P Jaipur	Zone I Jaipur	61	12	0	0	0	0
55	Circle-H Jaipur	Zone II Jaipur	4	0	0	0	0	0
56	Circle-G Jaipur	Zone I Jaipur	9	3	1	12,35,585	0	0
57	Circle-O Jaipur	Zone I Jaipur	3	2	0	0	0	0
58	Circle-B Jaipur	Zone III Jaipur	8	5	0	0	0	0
59	Circle-D Jaipur	Zone II Jaipur	2	0	0	0	0	0
60	Circle-F Jaipur	Zone I Jaipur	4	0	0	0	0	0
61	Circle-WT-1 Jaipur	Zone I Jaipur	0	0	0	0	0	0
62	Circle-Spl-1 Jaipur	Zone III Jaipur	0	0	0	0	0	0
63	Circle-Kishangarh	Zone Ajmer	1	0	0	0	0	0
64	Circle-Tonk	Zone III Jaipur	0	0	0	0	0	0
65	Circle-A Jodhpur	Zone Jodhpur	11	4	1	19,929	0	0
66	Circle-B Jodhpur	Zone Jodhpur	193	50	1	0	13,169	13,168
67	Circle-C Jodhpur	Zone Jodhpur	209	51	1	0	0	31,056
68	Circle-D Jodhpur	Zone Jodhpur	30	8	0	0	0	0
69	Circle-E Jodhpur	Zone Jodhpur	27	8	2	0	0	50,17,951
70	Circle-F Jodhpur	Zone Jodhpur	8	1	0	0	0	0
71	Circle-Spl 1 Jodhpur	Zone Jodhpur	2	1	0	0	0	0
72	Circle-Spl 3 Jodhpur	Zone Jodhpur	7	3	1	0	97,633	97,632
73	Circle-C Bhilwara	Zone Bhilwara	222	35	0	0	0	0
74	Circle-Spl 1 Bhilwara	Zone Bhilwara	0	0	0	0	0	0
75	Circle-WT Bhilwara	Zone Bhilwara	0	0	0	0	0	0
76	Circle-Bundi	Zone-Kota	0	0	0	0	0	0
77	Circle-Chittorgarh	Zone-Bhilwara	17	1	0	0	0	0
78	Circle-Churu	Zone-Bikaner	0	0	0	0	0	0
79	Circle-Dungarpur	Zone-Udaipur	3	1	0	0	0	0
80	Circle-B Hanumangarh	Zone Sri Ganganagar	0	0	0	0	0	0
81	Circle-Spl 11 Jaipur	Zone-III Jaipur	3	0	0	0	0	0
82	Circle-Jaisalmer	Zone-Jodhpur	0	0	0	0	0	0
83	Circle-Jalore	Zone-Pali	0	0	0	0	0	0
84	Circle -E Jaipur	Zone -I Jaipur	86	29	0	0	0	0
85	Circle -J Jaipur	Zone -II Jaipur	21	9	0	0	0	0
86	Circle -N Jaipur	Zone III Jaipur	9	3	0	0	0	0
87	Circle -M Jaipur	Zone -I Jaipur	11	2	0	0	0	0
88	CIRCLE-A Bhiwadi	Zone-Alwar	46	15	0	0	0	0
89	Circle-B Bhiwadi	Zone-Alwar	16	7	0	0	0	0
90	Circle SPI-I Bhiwadi	Zone-Alwar	7	5	0	0	0	0
91	Circle SPI-II Bhiwadi	Zone-Alwar	10	2	0	0	0	0
92	Circle WT Bhiwadi	Zone-Alwar	0	0	0	0	0	0
Total			2,637	706	20	24,74,857	6,05,381	6,64,23,258
						6,95,03,496		

Appendix 2.10

(Refer paragraph 2.7.6.5)

Refund amount included ITC availed on capital goods (pre-automation)

S. No.	Name of Division	Name of the Commissionerate	Total No. of pre-automation zero rated refund applications processed	No. of zero rated refund applications examined by the Audit	No. of refund cases in which audit objections noticed	Excess amount refunded (in ₹)		
						IGST	CGST	SGST
1	Circle C Jaipur	Zone III Jaipur	587	59	0	0	0	0
2	Circle L Jaipur	Zone III Jaipur	335	16	1	4,35,597	1,94,927	1,94,927
3	Circle K Jaipur	Zone I Jaipur	64	4	0	0	0	0
4	Circle B Ajmer	Zone Ajmer	79	4	0	0	0	0
5	Circle A Ajmer	Zone Ajmer	31	5	0	0	0	0
6	Special Circle - 1 st Ajmer	Zone Ajmer	27	8	0	0	0	0
7	Special Circle - 2 nd Ajmer	Zone Ajmer	Information not provided	1	0	0	0	0
8	Circle A Bhiwadi	Zone Alwar	81	14	0	0	0	0
9	Circle B Bhiwadi	Zone Alwar	36	9	0	0	0	0
10	Special Circle 1 st Bhiwadi	Zone Alwar	4	0	0	0	0	0
11	Special Circle 2 nd Bhiwadi	Zone Alwar	15	2	0	0	0	0
12	Circle-A Jaipur	Zone-II Jaipur	336	28	0	0	0	0
13	Circle-I, Jaipur	Zone-III Jaipur	313	16	0	0	0	0
14	Circle-Q Jaipur	Zone-II Jaipur	146	21	0	0	0	0
15	Circle Special-III Jaipur	Zone-I Jaipur	0	0	0	0	0	0
16	Circle- Special-V Jaipur	Zone-I Jaipur	0	0	0	0	0	0
17	Circle- A Sikar	Zone-I Jaipur	8	0	0	0	0	0
18	Circle-B Sikar	Zone-I Jaipur	1	0	0	0	0	0
19	Circle-Dausa	Zone-II Jaipur	12	0	0	0	0	0
20	Circle-P Jaipur	Zone-I Jaipur	94	6	0	0	0	0
21	Circle-H Jaipur	Zone-II Jaipur	283	7	0	0	0	0
22	Circle-G Jaipur	Zone-I Jaipur	33	2	0	0	0	0
23	Circle-O Jaipur	Zone-I Jaipur	141	1	0	0	0	0
24	Circle-B Jaipur	Zone-III Jaipur	79	2	0	0	0	0
25	Circle-D Jaipur	Zone-II Jaipur	70	3	0	0	0	0
26	Circle-Spl Rajasthan	Zone-II Jaipur	0	0	0	0	0	0
27	Circle-F Jaipur	Zone-I Jaipur	56	1	0	0	0	0
28	Circle-WT-1 Jaipur	Zone-I Jaipur	0	0	0	0	0	0
29	Circle-Spl-1 Jaipur	Zone-III Jaipur	1	0	0	0	0	0
30	Circle Kishangarh	Zone-Ajmer	96	3	0	0	0	0
31	Circle Tonk	Zone-III Jaipur	1	0	0	0	0	0
32	Circle- E Jaipur	Zone I Jaipur	75	10	1	14,639	0	0
33	Circle- J Jaipur	Zone II Jaipur	330	26	2	0	0	2,64,962
34	Circle N Jaipur	Zone III Jaipur	143	14	0	0	0	0
35	Circle M Jaipur	Zone I Jaipur	83	6	0	0	0	0
Total			3,560	268	4	4,50,236	1,94,927	4,59,889
						11,05,052		

Appendix 2.11

(Refer paragraph 2.7.6.5)

Refund amount included ITC availed on capital goods (post-automation)

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation zero rated refund cases processed	No. of zero rated refund cases examined by Audit from the sample	No. of refund cases in which audit objections noticed	Excess amount refunded (in ₹)		
						IGST	CGST	SGST
1	Circle C Jaipur	Zone III Jaipur	104	36	3	5,78,480	12,890	12,890
2	Circle L Jaipur	Zone III Jaipur	73	12	0	0	0	0
3	Circle K Jaipur	Zone I Jaipur	27	3	0	0	0	0
4	Circle B Ajmer	Zone Ajmer	56	10	0	0	0	0
5	Circle A Ajmer	Zone Ajmer	5	0	0	0	0	0
6	Special Circle 1 st Ajmer	Zone Ajmer	12	6	1	0	1,74,962	1,74,962
7	Special Circle 2 nd Ajmer	Zone Ajmer	2	1	0	0	0	0
8	Circle A Bhilwara	Zone Bhilwara	65	21	2	0	1,90,711	1,90,711
9	Circle B Bhilwara	Zone Bhilwara	77	29	2	0	75,538	75,537
10	Circle A Alwar	Zone Alwar	23	0	0	0	0	0
11	Circle B Alwar	Zone Alwar	4	0	0	0	0	0
12	Circle A Beawar	Zone Ajmer	4	3	0	0	0	0
13	Circle B Beawar	Zone Ajmer	1	1	0	0	0	0
14	Circle A Bharatpur	Zone Bharatpur	0	0	0	0	0	0
15	Circle B Bharatpur	Zone Bharatpur	0	0	0	0	0	0
16	Circle W T Bharatpur	Zone Bharatpur	0	0	0	0	0	0
17	Circle Banswara	Zone Udaipur	Information not provided	1	0	0	0	0
18	Circle Barmer	Zone Jodhpur	16	5	0	0	0	0
19	Circle-A, Jaipur	Zone-II, Jaipur	29	16	0	0	0	0
20	Circle-I, Jaipur	Zone-III, Jaipur	89	16	0	0	0	0
21	Circle-Q, Jaipur	Zone-II, Jaipur	36	13	1	0	2,25,107	2,25,107
22	Circle-Special-III Jaipur	Zone-I, Jaipur	3	0	0	0	0	0
23	Circle-Special-V Jaipur	Zone-I, Jaipur	0	0	0	0	0	0
24	Circle-A, Sikar	Zone-I, Jaipur	0	0	0	0	0	0
25	Circle-B, Sikar	Zone-I, Jaipur	0	0	0	0	0	0
26	Circle-Dausa	Zone-II, Jaipur	0	0	0	0	0	0
27	Circle-Jhalawar	Zone- Kota	0	0	0	0	0	0
28	Circle-Jhunjhunu	Zone- Bikaner	0	0	0	0	0	0
29	Circle-Karauli	Zone- Bharatpur	0	0	0	0	0	0
30	Circle- Makrana	Zone- Ajmer	10	0	0	0	0	0
31	Circle- Merta City	Zone- Ajmer	3	2	0	0	0	0
32	Circle- Nagaur	Zone- Ajmer	0	0	0	0	0	0
33	Circle-Rajsamand	Zone- Bhilwara	1	0	0	0	0	0
34	Circle- Shahjahanpur	Zone- Alwar	39	6	0	0	0	0
35	Circle- Sumerpur	Zone-Pali	4	1	0	0	0	0
36	Circle- WCT-II, Jaipur	Zone-II, Jaipur	0	0	0	0	0	0
37	Circle- WCT-III, Jaipur	Zone-III, Jaipur	1	1	0	0	0	0
38	Circle, Balotara	Zone- Jodhpur	2	2	0	0	0	0
39	Circle-A, Bikaner	Zone- Bikaner	0	0	0	0	0	0
40	Circle-B, Bikaner	Zone- Bikaner	0	0	0	0	0	0
41	Circle-C, Bikaner	Zone- Bikaner	16	3	0	0	0	0
42	Circle-D, Bikaner	Zone- Bikaner	0	0	0	0	0	0
43	Circle-WCT, Bikaner	Zone- Bikaner	0	0	0	0	0	0
44	Circle- B, Kota	Zone- Kota	Information not provided	3	0	0	0	0
45	Circle- C, Kota	Zone- Kota	0	0	0	0	0	0
46	Circle- Spl. I, Kota	Zone- Kota	1	1	0	0	0	0
47	Circle- Spl. II, Kota	Zone- Kota	2	1	0	0	0	0
48	Circle- WCT, Kota	Zone- Kota	0	0	0	0	0	0
49	Circle- Pali	Zone- Pali	0	0	0	0	0	0
50	Circle- Sirohi	Zone- Pali	2	1	0	0	0	0

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation zero rated refund cases processed	No. of zero rated refund cases examined by Audit from the sample	No. of refund cases in which audit objections noticed	Excess amount refunded (in ₹)		
						IGST	CGST	SGST
51	Circle-A Udaipur	Zone- Udaipur	46	9	0	0	0	0
52	Circle-B Udaipur	Zone-Udaipur	6	2	0	0	0	0
53	Circle-C Udaipur	Zone- Udaipur	0	0	0	0	0	0
54	Circle-P Jaipur	Zone-I Jaipur	12	1	0	0	0	0
55	Circle-H Jaipur	Zone-II Jaipur	58	8	1	2,69,103	0	0
56	Circle-G Jaipur	Zone-I Jaipur	13	1	0	0	0	0
57	Circle-O Jaipur	Zone-I Jaipur	14	2	0	0	0	0
58	Circle-B Jaipur	Zone-III Jaipur	18	2	0	0	0	0
59	Circle-D Jaipur	Zone-II Jaipur	29	1	0	0	0	0
60	Circle-F Jaipur	Zone-I Jaipur	4	2	0	0	0	0
61	Circle-WT-1 Jaipur	Zone-I Jaipur	0	0	0	0	0	0
62	Circle-Spl-1 Jaipur	Zone-III Jaipur	0	0	0	0	0	0
63	Circle-Kishangarh	Zone-Ajmer	61	9	0	0	0	0
64	Circle-Tonk	Zone-III Jaipur	1	1	0	0	0	0
65	Circle-A Jodhpur	Zone-Jodhpur	33	5	0	0	0	0
66	Circle-B Jodhpur	Zone-Jodhpur	10	0	0	0	0	0
67	Circle-C Jodhpur	Zone-Jodhpur	62	26	0	0	0	0
68	Circle-D Jodhpur	Zone-Jodhpur	28	4	1	62,460	16,069	16,069
69	Circle-E Jodhpur	Zone-Jodhpur	10	2	0	0	0	0
70	Circle-F Jodhpur	Zone-Jodhpur	58	13	0	0	0	0
71	Circle-Spl 1 Jodhpur	Zone-Jodhpur	0	0	0	0	0	0
72	Circle-Spl 3 Jodhpur	Zone-Jodhpur	0	0	0	0	0	0
73	Circle-C Bhilwara	Zone-Bhilwara	27	1	0	0	0	0
74	Circle-Spl 1 Bhilwara	Zone-Bhilwara	2	1	0	0	0	0
75	Circle-Wt Bhilwara	Zone-Bhilwara	0	0	0	0	0	0
76	Circle-Bundi	Zone-Kota	1	0	0	0	0	0
77	Circle-Chittorgarh	Zone-Bhilwara	1	1	0	0	0	0
78	Circle-Churu	Zone-Bikaner	0	0	0	0	0	0
79	Circle-Dungarpur	Zone-Udaipur	3	0	0	0	0	0
80	Circle-B, Hanumangarh	Zone-Sri Ganganagar	3	3	0	0	0	0
81	Circle-Spl 11 Jaipur	Zone-III Jaipur	0	0	0	0	0	0
82	Circle-Jaisalmer	Zone-Jodhpur	3	1	0	0	0	0
83	Circle-Jalore	Zone-Pali	7	1	0	0	0	0
84	Circle -E Jaipur	Zone -I Jaipur	23	2	0	0	0	0
85	Circle -J Jaipur	Zone -II Jaipur	84	16	1	0	0	1,92,242
86	Circle -N Jaipur	Zone -III Jaipur	41	10	0	0	0	0
87	Circle -M Jaipur	Zone -I Jaipur	23	5	0	0	0	0
88	Circle -A Bhiwadi	Zone-Alwar	31	10	0	0	0	0
89	Circle-B Bhiwadi	Zone-Alwar	24	5	0	0	0	0
90	Circle SPI-I Bhiwadi	Zone-Alwar	0	0	0	0	0	0
91	Circle SPI-II Bhiwadi	Zone-Alwar	10	1	0	0	0	0
92	Circle WT Bhiwadi	Zone-Alwar	0	0	0	0	0	0
Total			1,453	339	12	9,10,043	6,95,277	8,87,518
						24,92,838		

Appendix 2.12

(Refer paragraph 2.7.6.6)

Irregular grant of provisional refund

S. No.	Name of Division	Name of the Commissionerate	Total No. of pre-automation other than zero rated refund applications processed	Total No. of other than zero rated refund applications examined by the Audit	No. of refund cases in which audit objections noticed	Excess amount refunded (in ₹)		
						IGST	CGST	SGST
1	Circle C Jaipur	Zone III Jaipur	104	22	2	13,017	5,11,117	5,41,847
2	Circle L Jaipur	Zone III Jaipur	387	8	1	29,299	86,302	86,302
3	Circle K Jaipur	Zone I Jaipur	13	4	0	0	0	0
4	Circle B Ajmer	Zone Ajmer	159	7	0	0	0	0
5	Circle A Ajmer	Zone Ajmer	154	3	0	0	0	0
6	Special Circle -1 st Ajmer	Zone Ajmer	1	0	0	0	0	0
7	Special Circle -2 nd Ajmer	Zone Ajmer	6	0	0	0	0	0
8	Circle A Bhiwadi	Zone Alwar	132	21	0	0	0	0
9	Circle B Bhiwadi	Zone Alwar	156	5	0	0	0	0
10	Special Circle -1 st Bhiwadi	Zone Alwar	36	3	0	0	0	0
11	Special Circle -2 nd Bhiwadi	Zone Alwar	26	3	1	15,32,206	30,432	30,432
12	Circle-A, Jaipur	Zone-II Jaipur	336	28	6	16,03,191	30,487	25,647
13	Circle-I, Jaipur	Zone-III Jaipur	313	16	0	0	0	0
14	Circle-Q, Jaipur	Zone-II Jaipur	146	21	0	0	0	0
15	Circle Special-III, Jaipur	Zone-I Jaipur	34	9	9	1,60,79,412	21,97,971	19,93,782
16	Circle- Special-V, Jaipur	Zone-I Jaipur	0	0	0	0	0	0
17	Circle- A, Sikar	Zone-I Jaipur	33	1	0	0	0	0
18	Circle-B, Sikar	Zone-I Jaipur	74	8	0	0	0	0
19	Circle-Dausa	Zone-II Jaipur	19	0	0	0	0	0
20	Circle-P Jaipur	Zone-I Jaipur	211	11	2	1,78,346	3,95,923	3,95,923
21	Circle-H Jaipur	Zone-II Jaipur	83	2	0	0	0	0
22	Circle-G Jaipur	Zone-I Jaipur	33	6	0	0	0	0
23	Circle-O Jaipur	Zone-I Jaipur	92	6	1	0	2,17,542	2,17,542
24	Circle-B Jaipur	Zone-III Jaipur	32	1	0	0	0	0
25	Circle-D Jaipur	Zone-II Jaipur	50	3	0	0	0	0
26	Circle-Spl Rajasthan	Zone-II Jaipur	11	1	0	0	0	0
27	Circle-F Jaipur	Zone-I Jaipur	100	3	0	0	0	0
28	Circle-WT-1 Jaipur	Zone-I Jaipur	9	2	0	0	0	0
29	Circle-Spl-1 Jaipur	Zone-III Jaipur	7	2	0	0	0	0
30	Circle-Kishangarh	Zone-Ajmer	27	2	0	0	0	0
31	Circle-Tonk	Zone-III Jaipur	27	2	0	0	0	0
32	Circle- E Jaipur	Zone I Jaipur	295	30	0	0	0	0
33	Circle- J Jaipur	Zone II Jaipur	64	1	0	0	0	0
34	Circle- N Jaipur	Zone III Jaipur	60	1	0	0	0	0
35	Circle-M Jaipur	Zone I Jaipur	127	10	0	0	0	0
Total			3,357	242	22	1,94,35,471	34,69,774	32,91,475
						2,61,96,720		

Appendix 2.13

(Refer paragraph 2.7.7.1)

Irregularities of portal to calculate correct refundable amount of CGST and SGST (pre-automation)

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Pre automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which calculation of incorrect CGST and SGST	Irregular calculated excess refund (in ₹)		
						CGST	SGST	TOTAL
1	Circle-C Jaipur	Zone-III Jaipur	1,103	81	2	3,10,722	3,10,722	6,21,444
2	Circle-L Jaipur	Zone-III Jaipur	722	24	6	17,89,524	17,89,523	35,79,047
3	Circle-K Jaipur	Zone-I Jaipur	77	8	2	60,152	60,152	1,20,304
4	Circle-A, Bhiwadi	Zone Alwar	311	35	16	44,69,088	85,80,783	1,30,49,871
5	Circle-B, Bhiwadi	Zone Alwar	192	14	7	56,29,844	56,29,844	1,12,59,688
6	Circle- Spl I, Bhiwadi	Zone Alwar	80	3	1	13,50,321	13,50,321	27,00,642
7	Circle- Spl II, Bhiwadi	Zone Alwar	41	5	3	2,33,275	2,33,275	4,66,550
8	Circle-Q, Jaipur	Zone-II Jaipur	210	32	5	30,86,064	18,81,069	49,67,133
9	Circle-B, Sikar	Zone-I Jaipur	75	8	5	17,42,457	17,42,457	34,84,914
10	Circle-G Jaipur	Zone-I Jaipur	90	8	1	2,52,954	2,52,954	5,05,908
11	Circle-O Jaipur	Zone-I Jaipur	233	7	1	20,712	20,713	41,425
12	Circle-D Jaipur	Zone-II Jaipur	120	6	1	12,647	12,648	25,295
13	Circle-Spl-1 Jaipur	Zone-III Jaipur	7	2	1	47,49,081	0	47,49,081
Total			3,261	233	51	2,37,06,841	2,18,64,461	4,55,71,302

Appendix 2.14

(Refer paragraph 2.7.7.1)

Irregularities of portal to calculate correct refundable amount of CGST and SGST (post-automation)

Sl. No.	Name of the Circle	Name of Division/Zone	Total No. of Post automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which calculation of incorrect CGST and SGST	Irregular calculated excess refund (in ₹)		
						CGST	SGST	TOTAL
1	Circle C Jaipur	Zone III Jaipur	370	64	4	11,13,271	11,13,271	22,26,542
2	Circle L Jaipur	Zone III Jaipur	245	25	3	5,35,431	5,35,430	10,70,861
3	Circle K Jaipur	Zone I Jaipur	134	14	6	32,556	4,89,64,715	4,89,97,271
4	Circle B Ajmer	Zone Ajmer	118	16	8	18,80,972	18,80,972	37,61,944
5	Circle A Ajmer	Zone Ajmer	88	5	1	1,40,509	1,33,177	2,73,686
6	Special Circle - 1 st Ajmer	Zone Ajmer	13	6	2	2,83,162	1,27,922	4,11,084
7	Circle A Bhilwara	Zone Bhilwara	360	83	8	31,36,840	41,70,990	73,07,830
8	Circle B Bhilwara	Zone Bhilwara	446	97	4	8,859	3,12,928	3,21,787
9	Circle B Alwar	Zone Alwar	96	25	2	39,676	39,677	79,353
10	Circle Barmer	Zone Jodhpur	60	11	3	2,61,524	1,71,926	4,33,450
11	Circle A Beawar	Zone Ajmer	34	5	1	3,42,816	0	3,42,816
12	Circle-B, Sikar	Zone-I, Jaipur	26	8	5	7,14,998	7,15,001	14,29,999
13	Circle- Makrana	Zone- Ajmer	31	5	3	4,06,298	4,06,298	8,12,596
14	Circle- Merta City	Zone- Ajmer	75	29	8	3,62,567	14,84,209	18,46,776
15	Circle- Nagaur	Zone- Ajmer	33	13	5	6,11,208	10,45,028	16,56,236
16	Circle- Shahjahanpur	Zone- Alwar	60	7	4	6,66,903	6,66,904	13,33,807
17	Circle-C, Bikaner	Zone- Bikaner	60	13	5	21,17,286	27,31,748	48,49,034
18	Circle-B, Kota	Zone-Kota	Information not provided	11	6	3,20,433	3,20,437	6,40,870
19	Circle- Pali	Zone- Pali	101	50	3	6,58,226	9,68,459	16,26,685
20	Circle- Sirohi	Zone- Pali	54	16	2	2,43,530	53,191	2,96,721
21	Circle- A, Udaipur	Zone- Udaipur	61	9	3	1,92,005	1,92,007	3,84,012
22	Circle- B, Udaipur	Zone- Udaipur	7	3	1	1,45,726	1,45,726	2,91,452
23	Circle- C, Udaipur	Zone- Udaipur	Information not provided	4	1	23,009	23,011	46,020
24	Circle-B Jaipur	Zone-III Jaipur	44	8	3	2,55,973	2,55,974	5,11,947
25	Circle- Kishangarh	Zone-Ajmer	87	11	2	35,135	35,135	70,270
26	Circle-A Jodhpur	Zone-Jodhpur	71	10	2	0	2,86,906	2,86,906
27	Circle-B Jodhpur	Zone-Jodhpur	219	53	6	11,82,892	5,98,959	17,81,851

28	Circle-C Jodhpur	Zone-Jodhpur	298	79	16	30,48,114	38,18,774	68,66,888
29	Circle-D Jodhpur	Zone-Jodhpur	76	16	3	80,790	1,51,821	2,32,611
30	Circle-E Jodhpur	Zone-Jodhpur	55	11	1	3,670	4,670	8,340
31	Circle-F Jodhpur	Zone-Jodhpur	88	15	5	6,84,390	6,84,387	13,68,777
32	Circle-C Bhilwara	Zone-Bhilwara	270	37	2	5,924	2,24,979	2,30,903
33	Circle- Chittorgarh	Zone-Bhilwara	35	10	5	8,48,025	7,16,495	15,64,520
34	Circle-B, Hanumangarh	Zone- Sri Ganganagar	7	3	3	12,78,502	24,22,005	37,00,507
35	Circle-A Bhiwadi	Zone-Alwar	106	30	16	64,64,107	58,24,461	1,22,88,568
36	Circle-B Bhiwadi	Zone-Alwar	62	12	5	27,61,054	27,61,054	55,22,108
Total			3,890	814	157	3,08,86,381	8,39,88,647	11,48,75,028

Appendix 2.15

(Refer paragraph 2.7.7.2)

Non Compliance of Circular resulted into non verification of eligible ITC

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which eligible ITC not verified	Amount involved in non-verification of eligible ITC (in ₹)
1	Circle C Jaipur	Zone III Jaipur	370	64	13	2,46,79,417
2	Circle K Jaipur	Zone I Jaipur	134	14	4	6,22,45,390
3	Circle A Ajmer	Zone Ajmer	88	5	2	9,21,267
4	Circle B Ajmer	Zone Ajmer	118	16	9	1,60,01,490
5	Special Circle -1 st Ajmer	Zone Ajmer	13	6	2	32,37,019
6	Circle A Bhilwara	Zone Bhilwara	360	83	29	4,52,08,987
7	Circle A Alwar	Zone Alwar	75	2	1	1,76,563
8	Circle B Alwar	Zone Alwar	96	25	10	2,44,29,524
9	Circle Barmer	Zone Jodhpur	60	11	7	80,47,655
10	Circle A Beawar	Zone Ajmer	34	5	2	13,03,935
11	Circle A Bharatpur	Zone Bharatpur	46	7	5	30,03,017
12	Circle-Q, Jaipur	Zone-II, Jaipur	110	21	7	69,54,483
13	Circle Special-III, Jaipur	Zone-I, Jaipur	26	7	5	93,88,713
14	Circle Special-V, Jaipur	Zone-I, Jaipur	26	3	3	47,22,151
15	Circle-B, Sikar	Zone-I, Jaipur	26	8	5	70,88,930
16	Circle- Merta City	Zone- Ajmer	75	29	20	2,84,90,336
17	Circle- Nagaur	Zone- Ajmer	33	13	6	50,78,790
18	Circle- Rajsamand	Zone- Bhilwara	30	1	1	9,00,348
19	Circle- Shahjahanpur	Zone- Alwar	60	7	1	1,51,312
20	Circle-, Balotra	Zone- Jodhpur	346	91	18	75,79,638
21	Circle-, C Bikaner	Zone- Bikaner	60	13	4	65,26,238
22	Circle-, B Kota	Zone- Kota	Information not provided	11	6	1,07,94,939
23	Circle- Pali	Zone- Pali	101	50	19	1,76,77,863
24	Circle- Sirohi	Zone- Pali	54	16	9	1,32,60,570
25	Circle- A, Udaipur	Zone- Udaipur	61	9	1	1,82,61,398
26	Circle- B, Udaipur	Zone- Udaipur	7	3	1	14,80,994
27	Circle- C, Udaipur	Zone- Udaipur	Information not provided	4	2	28,88,108
28	Circle-H Jaipur	Zone-II Jaipur	88	9	5	73,48,258
29	Circle-G Jaipur	Zone-I Jaipur	35	4	4	1,27,03,966
30	Circle-O Jaipur	Zone-I Jaipur	44	11	3	23,45,518
31	Circle-B Jaipur	Zone-III Jaipur	44	8	4	1,10,71,676
32	Circle-Kishangarh	Zone-Ajmer	87	11	5	71,22,786
33	Circle-B Jodhpur	Zone-Jodhpur	219	53	6	74,66,421
34	Circle-C Jodhpur	Zone-Jodhpur	298	79	25	6,35,15,251
35	Circle-E Jodhpur	Zone-Jodhpur	55	11	2	42,70,920
36	Circle-C Bhilwara	Zone-Bhilwara	270	37	18	2,10,99,213
37	Circle-B, Hanumangarh	Zone-Sri Ganganagar	7	3	3	48,40,000
38	Circle-Jaisalmer	Zone-Jodhpur	14	2	1	7,06,672
39	Circle-J Jaipur	Zone-II Jaipur	251	30	10	94,41,562
40	Circle-N Jaipur	Zone-III Jaipur	94	15	2	3,55,853
41	Circle-M Jaipur	Zone-I Jaipur	62	10	3	1,21,98,154
42	Circle-A Bhiwadi	Zone- Alwar	106	30	5	1,85,61,075
43	Circle-B Bhiwadi	Zone- Alwar	62	12	7	5,27,68,613
44	Circle SPL-II Bhiwadi	Zone-Alwar	41	3	1	20,09,731
Total			4,186	852	296	56,83,24,744

Appendix 2.16

(Refer paragraph 2.7.7.2)

Refund cases in which HSN/SAC code not included in Annexure-B with online refund application (Online)

Sl. No.	Name of the Circle	Name of Zone	Total No. of Post-automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which eligible ITC not verified	Amount involved in non-verification of eligible ITC (in ₹)
1	Circle-F Jaipur	Zone-I Jaipur	35	3	1	6,03,971
2	Circle-C Jodhpur	Zone-Jodhpur	298	79	2	25,09,828
3	Circle-D Jodhpur	Zone-Jodhpur	76	16	3	20,72,364
Total			409	98	6	51,86,163

Appendix 2.17

(Refer paragraph 2.7.7.3)

Refund cases in which undertaking of BRC realisation were not uploaded with refund application on GSTN Portal (post-automation)

Sl. No.	Name of the Circle	Name of Zone	Total No. of Post-automation zero rated refund cases processed	No. of zero rated refund cases examined by Audit from the sample	No. of refund cases in which audit objections noticed	Refund amount sanctioned (in ₹)
1	Circle-L Jaipur	Zone-III Jaipur	73	10	2	19,01,673
2	Circle-K Jaipur	Zone-I Jaipur	27	3	0	0
3	Circle-A Beawar	Zone Ajmer	4	3	0	0
4	Circle-B Beawar	Zone Ajmer	1	1	1	32,03,699
5	Circle-Barmer	Zone Jodhpur	16	5	2	38,52,531
6	Circle-Banswara	Zone Udaipur	Information not provided	1	1	8,35,108
7	Circle-A-Bhilwara	Zone Bhilwara	65	21	6	1,97,28,444
8	Circle-B--Bhilwara	Zone Bhilwara	77	29	9	2,25,53,827
9	Circle-Kishangarh	Zone-Ajmer	61	9	3	26,30,183
10	Circle-C Jodhpur	Zone-Jodhpur	62	26	7	2,30,86,157
11	Circle-B, Hanumangarh	Zone-Sri Ganganagar	3	3	3	48,40,000
Total			389	111	34	8,26,31,622

Appendix 2.18

(Refer paragraph 2.7.7.4)

Irregular allowances of refund in time barred cases (post-automation)

S. No.	Name of Division/Zone	Name of the Circle	Total No. of Post-automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which deficiency noticed	Excess refund (in ₹)			Total Amount of excess refund (In ₹)
						IGST	CGST	SGST	
1	Circle-K Jaipur	Zone-I Jaipur	134	14	1	8,40,720	0	0	8,40,720
2	Circle-A Bharatpur	Zone Bharatpur	46	7	2	0	0	10,14,514	10,14,514
3	Banswara	Zone - Udaipur	Information not provided	3	1	1,10,653	0	0	1,10,653
4	Barmer	Zone - Jodhpur	60	11	1	4,20,365	0	0	4,20,365
5	Circle- Merta City	Zone- Ajmer	75	29	2	0	2,19,359	4,07,985	6,27,344
6	Circle- Nagaur	Zone- Ajmer	33	13	2	2,37,589	4,115	1,23,355	3,65,059
7	Circle Balotara	Zone-Jodhpur	346	91	4	0	5,79,619	5,79,615	11,59,234
8	Circle-C Bikaner	Zone-Bikaner	60	13	2	0	0	12,28,923	12,28,923
9	Circle-B Kota	Zone-Kota	Information not provided	11	1	7,26,115	0	0	7,26,115
10	Circle- Pali	Zone- Pali	101	50	1	0	52,711	52,710	1,05,421
11	Circle-A Jodhpur	Zone-Jodhpur	71	10	1	0	1,41,337	1,41,337	2,82,674
12	Circle-B Jodhpur	Zone-Jodhpur	219	53	4	0	4,64,389	13,18,899	17,83,288
13	Circle-C Jodhpur	Zone-Jodhpur	298	79	5	0	9,75,548	78,84,551	88,60,099
14	Circle-D Jodhpur	Zone-Jodhpur	76	16	1	0	91,843	1,04,939	1,96,782
15	Circle-Spl 1 Jodhpur	Zone-Jodhpur	3	1	1	0	3,51,212	3,51,211	7,02,423
16	Circle-C Bhilwara	Zone-Bhilwara	270	37	1	0	1,84,028	1,84,028	3,68,056
17	Circle-Chittorgarh	Zone-Bhilwara	35	10	2	26,793	4,31,652	1,76,046	6,34,491
18	Circle-Dungarpur	Zone-Udaipur	11	2	1	58,06,781	0	0	58,06,781
19	Circle-N Jaipur	Zone III Jaipur	94	15	1	1520,430	0	0	15,20,430
Total			1,932	465	34	96,89,446	34,95,813	1,35,68,113	2,67,53,372

Appendix - 2.19

(Refer paragraph 2.7.7.6)

Irregular refund of GST on solar energy supply

(Amount in ₹)

Working	Turnover of inverted rated supply	Tax payable on such supply	Adjusted Total turnover	Rate of Tax	"Net ITC"	Maximum refund	Limited upto as per table	Refund Sanctioned as per formula	Limited upto as per table	Remarks
By Department	4,52,92,802	22,64,640	4,81,74,161	5%	62,31,548	35,94,191	I-29,01,394 Total- 29,01,394	29,01,394	29,01,394	Considered consolidated supply of goods and services
By Audit	3,17,04,961	15,85,248	6,17,62,002	5%	62,31,548	16,13,660	Not applicable	16,13,660	16,13,660	Working at 70% goods supply at 5% and for services at 30 % value at 18%
			Excess refund						12,87,734	
		Goods	4,32,33,401							
		Services	1,85,28,601							
Total			6,17,62,002							

Appendix 2.20

(Refer paragraph 2.9.6.9)

Limited Information provided by the Circles

Sl. No.	Name of Circles
1	Circle-F, Jaipur
2	Circle-I, Jaipur
3	Circle WT III, Jaipur
4	Circle-G, Jaipur
5	Circle- Spl - III, Jaipur
6	Circle - Banswara
7	Circle-A, Udaipur
8	Circle- B, Udaipur
9	Circle-C, Udaipur
10	Circle- Spl 2, Udaipur
11	Circle-B, Bhilwara
12	CTO Circle - Churu
13	CTO Circle- Spl 1, Jaipur III
14	CTO Circle- Spl 2, Jaipur - II
15	Circle- Spl - Rajasthan, Jaipur
16	Circle-Q Jaipur
17	Circle-B Jaipur
18	Circle-O Jaipur
19	Circle-A Jodhpur
20	Circle-F Jodhpur
21	Circle-Special-1 Jodhpur
22	Circle-Special-3 Jodhpur
23	Circle-A Bikaner
24	Circle-B Bikaner
25	Circle-C Bikaner
26	Circle-D Bikaner
27	Circle-Spl Bikaner
28	Circle-WT Bikaner
29	Circle-D Jaipur
30	Circle-H Jaipur
31	Circle-A, Jaipur
32	Circle-K, Jaipur
33	Circle-J, Jaipur
34	Circle-C, Jaipur
35	Circle-A, Sriganganagar
36	Circle-B, Sriganganagar
37	Circle-Special, Sriganganagar
38	Circle-A, Hanumangarh
39	Circle-B, Hanumangarh
40	Circle-Special, Hanumangarh
41	Circle- Jhalawar
42	Circle-A, Kota
43	Circle-B, Kota
44	Circle-C, Kota
45	Circle Special-I, Kota

Sl. No.	Name of Circles
46	Circle- WCT, Kota
47	Circle- Bundi
48	Circle- Sumerpur
49	Circle- Gangapur City
50	Circle- Special- VII, Jaipur
51	Circle- Special- X, Jaipur
52	Circle- Special- XI, Jaipur
53	Circle-E, Jaipur
54	Circle-M, Jaipur
55	Circle-P, Jaipur
56	Circle-L, Jaipur
57	Circle-A, Bhiwadi
58	Circle-B, Bhiwadi
59	Circle-Spl-1, Bhiwadi
60	Circle-Spl-II, Bhiwadi
61	Circle-W.T, Bhiwadi
62	Circle-A, Alwar
63	Circle-B, Alwar
64	Circle-Spl- Alwar
65	Circle-W.T, Alwar
66	Circle-A, Beawar
67	Circle-B, Beawar
68	Circle-Kishangarh
69	Circle-Shahjhanpur
70	Circle-Spl-IV Jaipur
71	Circle-W.T.II Jaipur

Appendix 2.21

(Refer paragraph 2.9.6.9)

Required information provided by the circles

Sr. No.	Name of Circle
1	Circle- Spl 1, Udaipur
2	Circle- WT, Udaipur
3	CTO Circle - Rajsamand
4	Circle-A, Bhilwara
5	Circle-C, Bhilwara
6	Circle- Spl 1, Bhilwara
7	CTO Circle- Spl-II Bhilwara
8	CTO Circle- WT, Bhilwara
9	Circle- Jhunjhunu
10	Circle-N Jaipur
11	Circle-WT-1 Jaipur
12	Circle-D Jodhpur
13	Circle-C Jodhpur
14	Circle-B Jodhpur
15	Circle-WT Jodhpur
16	Circle-E Jodhpur
17	Circle-Special-II Jodhpur
18	Circle- Nagaur
19	Circle-Merta City
20	Circle Special-II, Kota
21	Circle Special-III, Kota
22	Circle- Special- VIII, Jaipur
23	Circle- Special- IX, Jaipur

Appendix 6.1

(Refer paragraph 6.1)

List of Departments

S.No.	Name of Department	S.No.	Name of Department	S.No.	Name of Department
1	Agriculture	23	Higher Education	45	Revenue Intelligence
2	Agriculture Marketing	24	Home including Home Guard	46	Rural Development
3	Animal Husbandry	25	Horticulture	47	Sainik Kalyan
4	Archaeology & Museum	26	Information & PR including Information Commission	48	Sanskrit Education
5	Art & Culture	27	Inspection	49	Secondary Education
6	Ayurveda	28	Irrigation (Indira Gandhi Nahar Pariyojana - IGNP)	50	Settlement
7	Bhasha & Pustakalya	29	Jail	51	SIPF
8	Collector (Misc.)	30	Labour	52	Skill Employment & Entrepreneurships
9	Command Area Development	31	Land Revenue	53	Social Justice & Empowerment
10	Cooperative	32	Law & Legal	54	Soil and Water conservation
11	Devasthan	33	LFAD	55	Stamps Duty & Registration Fee
12	Disaster Management Relief & Civil Defence	34	Medical & Health	56	State Excise
13	Election	35	Medical Education	57	Statistics & Economics
14	Elementary Education	36	Minority Affairs	58	Technical Education
15	Employees State Insurance	37	Panchayati Raj Institution	59	Tourism
16	Evaluation	38	Patwar Training Centres	60	Treasuries & Accounts
17	Finance	39	Pension (Banks)	61	Tribal Area Development
18	Fisheries	40	Personnel	62	VAT/GST
19	Food, Civil Supplies and Consumer Affairs	41	Printing & Stationery	63	Water Resources Department
20	GAD including Governor, Vidhan Sabha Sectt.	42	Rajasthan Institute of Public Administration	64	Ways & Means
21	Gopalan	43	Rajasthan Public Service Commission (RPSC)	65	Women & Child Development
22	Ground Water Department	44	Rajasthan Staff Selection Board (RSSB)	66	Youth & Sports Affairs

Appendix 6.2

(Refer paragraph 6.4)

Statement showing response of the Government/ Departments

S. No	Nature of Irregularity	Law and Legal Affairs Department		Higher Education Department		Animal Husbandry Department	
		No. of Paragraphs	Amount (₹ in lakh)	No. of Paragraphs	Amount (₹ in lakh)	No. of Paragraphs	Amount (₹ in lakh)
1.	Fraud/Misappropriation/ embezzlement/losses/ theft of stores and cash	1	0	41	2,159.70	7	47.04
2.	Recoveries pointed out by audit	27	36.86	126	8,685.89	15	220.60
3.	Violation of contractual obligation, undue favour to contractor	0	0	165	4,446.32	7	1,852.86
4	Avoidable/Excess Expenditure	9	957.92	96	10,744.03	7	897.88
5	Wasteful/infructuous expenditure	2	5.41	48	4,042.27	8	78.80
6	Regulatory issues	240	2,647.78	1,453	1,57,384.67	42	4,407.88
7	Idle investments/idle establishment/blockade of funds/diversion of funds	8	220.25	214	30,009.35	27	13,899.67
8	Idle/delay in commissioning of equipment.	0	0	1	2.96	0	0
9	Non-achievement of objectives	0	0	18	759.51	6	0
10	Miscellaneous	323	959.70	52	1,009.96	60	2,81,747.90
	Total	610*	4,827.92	2,214	2,19,244.66	179	3,03,152.63

* Including sub Para

Appendix 7.1

(Refer paragraph 7.1)

Statement of loss due to selling certified seeds as grain instead of selling as seeds in Rabi 2018-19

Sl No.	Name of Unit	Variety of seed	Quantity disposed through sale to dealers (qtls)	Rate of disposal (₹/qtl)	Cost of procurement (₹/qtl)	Loss per quintal (₹)	Total loss (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)-(5)	(8)=(7)*(4)
(A) Wheat varieties sold to dealers (up to 10 years old)							
1	Suratgarh	HD-2967	3,440	1,750	2,900.86	1,150.86	39,58,958
		HD-3086	155.4	1,750	2,900.86	1,150.86	1,78,844
		WH-1105	2,120	1,750	2,900.86	1,150.86	24,39,823
		HD-2967	750	1,750	2,900.86	1,150.86	8,63,145
2	Udaipur	Raj-4079	77.6	1,800	2,900.86	1,100.86	85,427
3	Sumerpur	HD-3086	140	1,750	2,900.86	1,150.86	1,61,120
		Raj-4120	108	1,800	2,900.86	1,100.86	1,18,893
4	Hanumangarh Town	WH-1105	510.4	1,750	2,900.86	1,150.86	5,87,399
5	Bharatpur	HD-3086	20	1,750	2,900.86	1,150.86	23,017
6	Laxmangarh (Sikar)	HD-2967	1,256	1,750	2,900.86	1,150.86	14,45,480
7	Baran	HI-1544	320	1,750	2,900.86	1,150.86	3,68,275
8	Mandore	Raj-4238	5.6	1,800	2,900.86	1,100.86	6,165
Total			8,903				1,02,36,547
(B) Wheat varieties sold to dealers (more than 10 years old)							
1	Baran	Raj-4037	400	1,800	2,672.72	872.72	3,49,088
2	Chittorgarh	Raj-4037	6	1,800	2,672.72	872.72	5,236
3	Dhindhol	Raj-4037	157.6	1,800	2,672.72	872.72	1,37,541
Total			563.6				4,91,865
Sub-Total (A) + (B)			9,466.6				1,07,28,412
(C) Wheat varieties e-auctioned (up to 10 years old)							
1	Alwar	HD-2967	1,063.60	1,645	2,900.86	1,255.86	13,35,733
		HD-3086	1,261.20	1,629	2,900.86	1,271.86	16,04,070
		Raj-4079	133.89	1,675	2,900.86	1,225.86	1,64,130
		Raj-4238	1,041.20	1,705	2,900.86	1,195.86	12,45,129
2	Banswara	Raj-4079	21.20	1,936	2,900.86	964.86	20,455
		Raj-4120	90.00	1,931	2,900.86	969.86	87,287
3	Baran	Raj-4079	5,302.00	1,961	2,900.86	939.86	49,83,138
		Raj-4120	1,294.40	1,941	2,900.86	959.86	12,42,443
		Raj-4238	2,494.00	1,982	2,900.86	918.86	22,91,637
4	Bharatpur	HD-2967	3,220.80	1,939	2,900.86	961.86	30,97,959
		HD-3086	452.00	1,654	2,900.86	1,246.86	5,63,581
		HD-3086	432.00	1,939	2,900.86	961.86	4,15,524
		Raj-4079	968.80	1,709	2,900.86	1,191.86	11,54,674
		Raj-4238	3,660.00	1,690	2,900.86	1,210.86	44,31,748
5	Bhilwara	Raj-4079	1,329.20	2,020	2,900.86	880.86	11,70,839
		Raj-4120	94.00	2,000	2,900.86	900.86	84,681
6	Chitorgarh	Raj-4238	1,116.40	1,999	2,900.86	901.86	10,06,837
7	Dhindhol	Raj-4120	144.00	1,937	2,900.86	963.86	1,38,796

Sl No.	Name of Unit	Variety of seed	Quantity disposed through sale to dealers (qtls)	Rate of disposal (₹/qtl)	Cost of procurement (₹/qtl)	Loss per quintal (₹)	Total loss (₹)
8	Duni	HD-2967	333.60	1,617	2,900.86	1,283.86	4,28,296
		HD-3086	44.00	1,609	2,900.86	1,291.86	56,842
		Raj-4238	1,432.40	1,951	2,900.86	949.86	13,60,579
		DPW-621	40.00	1,670	2,900.86	1,230.86	49,234
9	Hanumangarh	HD-2967	426.80	1,651	2,900.86	1,249.86	5,33,440
		HD-3086	2,011.60	1,955	2,900.86	945.86	19,02,692
		WH-1105	4,476.40	1,942	2,900.86	958.86	42,92,241
10	Hindon City	Raj-4079	168.00	1,660	2,900.86	1,240.86	2,08,464
		Raj-4120	62.00	1,651	2,900.86	1,249.86	77,491
		Raj-4238	33.60	1,639	2,900.86	1,261.86	42,398
11	Jhalawar	HI-1544	1,180.40	1,986	2,900.86	914.86	10,79,901
		Raj-4079	1,398.40	1,961	2,900.86	939.86	13,14,300
		Raj-4120	40.80	1,931	2,900.86	969.86	39,570
		Raj-4238	147.60	1,971	2,900.86	929.86	1,37,247
		Raj-4238	44.00	1,931	2,900.86	969.86	42,674
12	Kota	HI-1544	1,579.60	1,998	2,900.86	902.86	14,26,158
		Raj-4120	15.20	1,554	2,900.86	1,346.86	20,472
		Raj-4238	5,422.00	1,986	2,900.86	914.86	49,60,371
13	Nagaur	HD-2967	1,464.00	1,981	2,900.86	919.86	13,46,675
		HD-3086	1,003.20	1,965	2,900.86	935.86	9,38,855
		Raj-4079	151.60	1,955	2,900.86	945.86	1,43,392
		Raj-4238	176.00	1,967	2,900.86	933.86	1,64,359
14	Sriganganagar	Raj-4238	140.80	1,691	2,900.86	1,209.86	1,70,348
15	Srikananpur	Raj-4238	208.80	1,950	2,900.86	950.86	1,98,540
		WH-1105	2,315.60	1,936	2,900.86	964.86	22,34,230
16	Sumerpur	Raj-4120	101.60	1,955	2,900.86	945.86	96,099
17	Tabiji	Raj-4079	92.90	1,651	2,900.86	1,249.86	1,16,112
		Raj-4079	61.50	1,951	2,900.86	949.86	58,416
		Raj-4120	175.20	1,721	2,900.86	1,179.86	2,06,711
		Raj-4120	44.40	1,960	2,900.86	940.86	41,774
		Raj-4238	88.40	1,957	2,900.86	943.86	83,437
Total			48,999.09				4,88,09,981
(D) Wheat varieties e-auctioned (more than 10 years old)							
1	Alwar	Raj-4037	580.00	1,719	2,672.72	953.72	5,53,158
		Raj-4083	54.80	1,670	2,672.72	1,002.72	54,949
		WH-1106	348.00	1,659	2,672.72	1,013.72	3,52,775
2	Baran	Raj-4037	5,043.60	1,958	2,672.72	714.72	36,04,762
		Raj-4083	623.20	1,971	2,672.72	701.72	4,37,312
3	Bharatpur	Raj-4037	2,874.00	1,967	2,672.72	705.72	20,28,239
4	Bhilwara	Raj-4037	1,322.80	1,960	2,672.72	712.72	9,42,786
5	Chitorgarh	Lok-1	24.00	1,952	2,672.72	720.72	17,297
		Raj-4037	2,861.20	2,035	2,672.72	637.72	18,24,644
		Raj-4037	4,291.80	2,031	2,672.72	641.72	27,54,134
		Raj-4083	319.40	2,000	2,672.72	672.72	2,14,867
6	Dhindol	Raj-4037	98.00	1,937	2,672.72	735.72	72,101
7	Duni	Raj-4038	835.20	1,669	2,672.72	1,003.72	8,38,307
8	Hanumangarh	Raj-4037	379.60	1,737	2,672.72	935.72	3,55,199
9	Hindauncity	HI-1545	645.60	1,687	2,672.72	985.72	6,36,381
10	Jhalawar	Raj-4037	592.80	1,982	2,672.72	690.72	4,09,459

Sl No.	Name of Unit	Variety of seed	Quantity disposed through sale to dealers (qtls)	Rate of disposal (₹/qtl)	Cost of procurement (₹/qtl)	Loss per quintal (₹)	Total loss (₹)
11	Kota	Raj-4037	101.60	1,699	2,672.72	973.72	98,930
		Raj-4083	1,149.20	1,956	2,672.72	716.72	8,23,655
12	Nagaur	Raj-1482	143.00	1,937	2,672.72	735.72	1,05,208
		Raj-4083	178.80	1,961	2,672.72	711.72	1,27,256
13	Sriganganagar	Raj-4037	140.00	1,704	2,672.72	968.72	1,35,621
14	Sumerpur	Raj-4083	748.00	1,944	2,672.72	728.72	5,45,083
		Raj-2967	1,352.80	1,961	2,672.72	711.72	9,62,815
15	Suratgarh	Raj-4038	1,490.00	1,753	2,672.72	919.72	13,70,383
16	Tabiji	Raj-4037	552.00	1,955	2,672.72	717.72	3,96,181
	Total		26,749.40				1,96,61,500
(E) Mustard varieties e-auctioned (up to 15 years old)							
1	Alwar	Giriraj	15.61	3,529	5,419.42	1,890.42	29,509
	Alwar	Pusa M-30	50.00	3,559	5,419.42	1,860.42	93,021
2	Bharatpur	Giriraj	22.75	3,521	5,419.42	1,898.42	43,189
	Bharatpur	NRCDR-3	165.40	3,561	5,419.42	1,858.42	3,07,383
	Bharatpur	RGN-299	4.98	3,511	5,419.42	1,908.42	9,504
3	Duni	Giriraj	6.76	3,441	5,419.42	1,978.42	13,374
	Duni	NRCDR-3	120.96	3,611	5,419.42	1,808.42	2,18,746
	Duni	Pusa M-30	236.58	3,631	5,419.42	1,788.42	4,23,104
	Duni	RGN-230	31.80	3,601	5,419.42	1,818.42	57,826
4	Hindoncity	Giriraj	132.41	3,619	5,419.42	1,800.42	2,38,394
	Hindoncity	Pusa-M-30	135.75	3,619	5,419.42	1,800.42	2,44,407
	Hindoncity	RGN-299	4.41	3,419	5,419.42	2,000.42	8,822
	Hindoncity	RH-0750	212.85	3,571	5,419.42	1,848.42	3,93,436
5	Jhalawar	Giriraj	12.15	3,471	5,419.42	1,948.42	23,673
	Jhalawar	RGN-230	39.96	3,410	5,419.42	2,009.42	80,296
6	Kota	Pusa M-30	82.20	3,622	5,419.42	1,797.42	1,47,748
	Kota	RGN-299	8.79	3,551	5,419.42	1,868.42	16,423
	Kota	RH-0750	125.46	3,641	5,419.42	1,778.42	2,23,121
7	Nagaur	RGN-230	62.55	3,402	5,419.42	2,017.42	1,26,190
8	Tabiji	Giriraj	46.97	3,576	5,419.42	1,843.42	86,585
	Tabiji	Giriraj	126.90	3,608	5,419.42	1,811.42	2,29,869
	Tabiji	Pusa M-29	8.76	3,541	5,419.42	1,878.42	16,455
	Tabiji	Pusa M-30	99.72	3,561	5,419.42	1,858.42	1,85,322
	Tabiji	Pusa-M-30	83.16	3,588	5,419.42	1,831.42	1,52,301
	Tabiji	RGN-230	18.15	3,531	5,419.42	1,888.42	34,275
	Tabiji	RH-0750	97.35	3,608	5,419.42	1,811.42	1,76,342
	Total		1,952.38				35,79,315
(F) Mustard varieties e-auctioned (more than 15 years old)							
1	Alwar	Rohini	38.1	3,571	5,955	2,384	90,830
2	Bharatpur	Rohini	332.52	3,611	5,955	2,344	7,79,427
3	Duni	P.Bold	27.12	3,601	5,955	2,354	63,840
		Rohini	90.3	3,605	5,955	2,350	2,12,205
4	Hindoncity	Rohini	75.03	3,619	5,955	2,336	1,75,270
5	Jhalawar	Laxmi	108.48	3,601	5,955	2,354	2,55,362
6	Kota	Laxmi	7.02	3,509	5,955	2,446	17,171
7	Tabiji	Laxmi	8.79	3,379	5,955	2,576	22,643
		Laxmi	47.49	3,601	5,955	2,354	1,11,791
		P.Bold	33.18	3,604	5,955	2,351	78,006
	Total		768.03				18,06,546

Sl No.	Name of Unit	Variety of seed	Quantity disposed through sale to dealers (qtls)	Rate of disposal (₹/qtl)	Cost of procurement (₹/qtl)	Loss per quintal (₹)	Total loss (₹)
(G) Gram varieties e-auctioned (up to 15 years old)							
1	Alwar	GNG-1582	424.50	3,594	6,881.26	3,287	13,95,442
2	Baran	GNG-1582	119.10	3,568	6,881.26	3,313	3,94,609
3	Bharatpur	GNG-1582	763.50	3,609	6,881.26	3,272	24,98,371
4	Duni	GNG-1581	56.70	4,218	6,881.26	2,663	1,51,007
5	Hindoncity	GNG-1582	834.90	3,641	6,881.26	3,240	27,05,293
6	Laxmangarh	CSJ-516	159.90	3,537	6,881.26	3,344	5,34,747
		GNG-1582	190.50	3,552	6,881.26	3,329	6,34,224
7	Sriganganagar	GNG-1581	648.90	3,547	6,881.26	3,334	21,63,601
8	Suratgarh	GNG-1581	386.46	3,501	6,881.26	3,380	13,06,335
9	Tabiji	GNG-1582	0.60	2,503	6,881.26	4,378	2,627
		RGC-975	369.30	3,593	6,881.26	3,288	12,14,354
		RGC-975	300.00	3,537	6,881.26	3,344	10,03,278
		GNG-1582	476.10	3,568	6,881.26	3,313	15,77,443
		GNG-1581	304.20	4,278	6,881.26	2,603	7,91,912
	Total		5,034.66				1,63,73,244
(H) Barley varieties e-auctioned (up to 10 years old)							
1	Laxmangarh	RD-2624	16.2	1,148	2,661.64	1,514	24,521
2	Sriganganagar	BH-902	12.3	1,149	2,661.64	1,513	18,605
		RD-2715	49.8	1,434	2,661.64	1,228	61,136
	Total		78.30				1,04,263
(I) Barley varieties e-auctioned (more than 10 years old)							
1	Alwar	RD-2035	9	1,149	2,354.2	1,205	10,847
2	Laxmangarh	RD-2035	118.8	1,151	2,354.2	1,203	1,42,940
3	Sriganganagar	RD-2035	63.3	1,147	2,354.2	1,207	76,416
		RD-2036	63.3	1,511	2,354.2	843	53,375
4	Udaipur	RD-2035	159	1,199	2,354.2	1,155	1,83,677
	Total		413.40				4,67,254
Sub-Total (C) to (I)			83,995.26				9,08,02,103
Grand Total			93,461.86				10,15,30,514

Appendix 7.2

(Refer paragraph 7.2)

Statement of location-wise capacities which could be availed of from vendor-A instead of vendor-B

							(in MT)
Location	Vendor A Offer-I	Vendor A Offer-II	Total capacity offered by Vendor A	Availment from Vendor A	Space remaining with Vendor A after availment	Availment from Vendor B	Capacity that could be availed of from more beneficial option of Vendor A
Jodhpur	2,544		2,544	0	2,544	17,720	2,544
Bikaner	30,316		30,316	0	30,316	54,000	30,316
Sriganganagar	12,930.4		12,930.4	0	12,930.4	19,350	12,930.4
Alwar	2,000	5,000	7,000	0	7,000	9,800	7,000
Kota	6,800		6,800	0	6,800	37,200	6,800
Bhawanimandi		9,000	9,000	0	9,000	2,000	2,000
Baran		15,000	15,000	0	15,000	17,739	15,000
Newai		15,000	15,000	0	15,000	9,133	9,133
Chomu		15,000	15,000	0	15,000	500	500
Sangaria		5,520	5,520	0	5,520	2,600	2,600
Total	54,590.4	64,520	1,19,110.4	0	1,19,110.4	1,70,042	88,823.4

Appendix 7.3

(Refer paragraph 7.3)

Statement showing details of crop-wise production, target for production and actual procurement under MSP in the State

Name of crop	Year	Total Production in State in LMT	Target of procurement in LMT (per cent of production)	Actual procurement in LMT (per cent of production)	Shortfall in procurement in LMT	MSP	Average price of APMC*	Excess of MSP over APMC average price	Higher price that could have been realized by farmers (₹ in crore)
(1)	(2)	(3)	(4)	(5)	(6)=(4)-(5)	(7)	(8)	(9)=(7)-(8)	(10)=(9)*(6)/10
Gram	2018-19	18.40	5.88 (31.96)	5.80 (31.52)	0.08	4,620	3,253	1,367	10.94
	2019-20	26.58	4.17 (15.68)	1.20 (4.51)	2.97	4,875	3,942	933	277.10
Urad	2017-18	5.24	1.32 (25.19)	1.31 (25.00)	0.01	5,400	3,786	1,614	1.61
	2018-19	3.76	0.88 (23.40)	0.77 (20.48)	0.11	5,600	3,331	2,269	24.96
	2019-20	1.24	0.74 (59.68)	0.00027 (0.02)	0.74	5,700	3,997	1,703	125.98
Groundnut	2017-18	12.59	1.50 (11.91)	1.46 (11.60)	0.04	4,450	3,469	981	3.92
	2018-19	13.83	3.79 (27.40)	2.32 (16.78)	1.47	4,890	3,740	1,150	169.05
	2019-20	16.12	3.07 (19.04)	1.93 (11.97)	1.14	5,090	4,203	887	101.12
Soybean	2017-18	10.70	1.50 (14.02)	0.12 (1.12)	1.38	3,050	2,874	176	24.29
	2018-19	11.69	3.69 (31.57)	0.03 (0.26)	3.66	3,399	3,145	254	92.96
	2019-20	5.25	3.54 (67.43)	0 (0)	3.54	3,710	3,634	76	26.90
Mustard	2018-19	47.79	8.00 (16.74)	4.72 (9.88)	3.28	4,200	3,220	980	321.24
	2019-20	42.89	8.50 (19.82)	6.09 (14.20)	2.41	4,425	3,705	720	173.52

*Average price at which crop sold in Agriculture Produce Market Committee in State

Appendix 7.4

(Refer paragraph 7.5)

Statement of quarter-wise loss of cash incentives due to delayed voluntary surrender of kerosene

S.N.	Date of surrendering kerosene by GoR	Year	Relevant Quarter	Actual allocation by GoI (in KL)	Actual quantity uplifted by GoR (in KL)	Quantity voluntary surrendered by GoR		Status of claims submitted by GoR	Delay in surrendering the quota	Rate of subsidy on kerosene (₹ per litre)	Loss of cash incentive (₹ in crore)
						Quantity (in KL)	Amount claimed by GoR (₹ in crore)				(Multiplication Factor*Qty in litre* rate of subsidy)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	27.02.2018	2016-17	Q2	1,11,732	107,405	4,008	86.02	Not Accepted	17 months	11.60	86.02
			Q3	71,028	68,844	42,569			14 months	11.21	
			Q4	71,028	64,528	46,895			11 months	13.29	
		2017-18	Q1	64,992	51,644	13,348	Nil	Not Accepted	8 months	10.18	10.19
			Q2	64,992	2,116	62,876	Nil	Not Accepted	5 months	7.19	33.90
		Total			3,83,772	2,94,537	1,69,696				
2	30.05.2018	2017-18	Q3	64,992	0	64,992	Nil	Not Accepted	5 months	10.89	53.08
			Q4	64,992	56,692	8,300			2 months	13.19	8.21
		Total			1,29,984	56,692	73,292				
3	13.07.2018	2018-19	Q1	64,992	24,700	40,292	Nil	Not Accepted	1 month	15.59	31.41
			Q2	64,992	21,804	34,992		Accepted	In Time	16.27	
			Q3	30,000	18,744	0		NA	NA	NA	
		Total			1,59,984	65,248	75,284				
4	08.01.2019 & 12.02.2019	2018-19	Q4	30,000		17,000	Nil	Accepted	In Time	8.72	
		Total			30,000	0	17,000				
5	02.04.2019	2019-20	Q1	13,000		3,000	Nil	Accepted	In Time	10.24	
		Total			13,000	0	3,000				
G. Total											222.81

Note 1. Multiplication factor was 0.75 for 2016-17 and 2017-18, 0.50 for 2018-19 and 0.25 for 2019-20 for calculating the cash incentive for quantity of voluntary cuts at the unit rate of subsidy to the relevant quarter.

2. A total incentive of ₹ 77.52 crore was granted by GoI for the quantities accepted in second and fourth quarter of 2018-19 and first quarter of 2019-20.

Appendix 7.5

(Refer paragraph 7.13)

List of Outstanding Loan amount under Micro Finance Scheme

(Amount in ₹)

S. No.	Year	Name of SHG	Sanctioned amount	Disbursed Amount	Recovered amount	Outstanding Principal & Interest	Penalty	Total amount
1	2012-13	Chandani	3,42,000	2,70,000	98,330	2,66,232	1,75,901	4,42,133
2	2012-13	Honey Boney	3,42,000	2,70,000	80,242	2,80,433	4,47,804	7,28,237
3	2012-13	Nilofer Shekh	3,42,000	2,70,000	71,386	2,92,113	4,77,593	7,69,706
4	2012-13	Khushi	3,42,000	2,70,000	89,098	2,68,455	4,46,753	7,15,208
5	2012-13	Nasreen	3,42,000	2,70,000	1,24,522	2,19,506	4,45,082	6,64,588
6	2012-13	Sajeeya	3,42,000	2,70,000	62,480	3,11,931	2,84,148	5,96,079
7	2012-13	Saniya	3,42,000	2,70,000	1,06,546	2,53,439	6,15,096	8,68,535
8	2012-13	Pakeeja	3,42,000	2,70,000	44,068	3,38,367	2,84,503	6,22,870
9	2012-13	Palak	3,42,000	2,70,000	63,880	3,10,106	2,84,148	5,94,254
10	2012-13	Anjum	3,42,000	2,70,000	52,924	3,25,668	2,84,238	6,09,906
11	2012-13	Aaraju	3,42,000	2,70,000	54,624	3,23,505	2,83,449	6,06,954
12	2012-13	Sanjari	3,42,000	2,70,000	89,098	2,64,741	6,69,953	9,34,694
Total (A)			41,04,000	32,40,000	9,37,198	34,54,496	46,98,668	81,53,164
1	2013-14	Taira/ Sajiya	2,85,000	2,85,000	66,240	3,04,886	5,31,841	8,36,727
2	2013-14	Reshma	2,85,000	2,85,000	44,580	3,32,890	5,65,425	8,98,315
3	2013-14	Shguphta	2,85,000	2,85,000	41,040	3,37,783	5,65,595	9,03,378
4	2013-14	Madeena	2,85,000	2,85,000	69,120	3,03,229	4,15,261	7,18,490
5	2013-14	Ronak	2,85,000	2,85,000	42,480	3,35,603	5,48,623	8,84,226
6	2013-14	Alkuma	2,85,000	2,85,000	7,920	3,79,032	6,35,442	10,14,474
7	2013-14	Madar	2,85,000	2,85,000	43,025	3,34,106	5,65,409	8,99,515
8	2013-14	Sadiya	2,85,000	2,85,000	0	3,84,843	2,14,704	5,99,547
9	2013-14	Fiza	2,85,000	2,85,000	0	3,84,843	2,14,704	5,99,547
10	2013-14	Yasmin	2,61,250	2,61,250	18,660	3,32,783	6,35,395	9,68,178
11	2013-14	Jameela	2,61,250	2,61,250	17,105	3,34,896	6,35,395	9,70,291

S. No.	Year	Name of SHG	Sanctioned amount	Disbursed Amount	Recovered amount	Outstanding Principal & Interest	Penalty	Total amount
12	2013-14	Salma	2,61,250	2,61,250	27,300	3,22,879	5,65,594	8,88,473
13	2013-14	Vaseela	2,61,250	2,61,250	18,660	3,31,940	6,35,354	9,67,294
14	2013-14	Madar mairee	2,61,250	2,61,250	2,13,840	1,36,992	2,48,295	3,85,287
15	2013-14	Jatan	2,61,250	2,61,250	18,660	3,31,933	6,53,447	9,85,380
16	2013-14	Nageena	2,85,000	2,85,000	34,560	3,45,742	5,65,499	9,11,241
17	2013-14	Joint Society	2,85,000	2,85,000	43,200	3,35,378	5,65,467	9,00,845
18	2013-14	Safad	2,85,000	2,85,000	31,680	3,50,954	5,65,726	9,16,680
Total (B)			49,87,500	49,87,500	7,38,070	59,20,712	93,27,176	1,52,47,888
1	2014-15	Gajala	5,40,000	3,78,000	0	4,90,088	3,22,245	8,12,333
2	2014-15	Gajala	5,40,000	3,78,000	0	4,94,170	3,22,439	8,16,609
3	2014-15	Falak	4,05,000	2,83,500	0	3,66,918	2,41,684	6,08,602
4	2014-15	Bilkis	3,60,000	3,60,000	0	4,67,193	3,06,905	7,74,098
5	2014-15	Gulista	5,40,000	3,78,000	0	4,90,088	3,22,245	8,12,333
6	2014-15	Farhana	2,70,000	2,70,000	0	3,49,731	2,30,148	5,79,879
7	2014-15	Jeenat	5,40,000	3,78,000	0	4,90,088	3,22,245	8,12,333
8	2014-15	Fiza	5,40,000	4,95,000	0	6,37,280	4,60,055	10,97,335
9	2014-15	Kulsum	5,40,000	4,95,000	0	6,37,280	4,60,055	10,97,335
10	2014-15	Nafeesa	4,50,000	3,15,000	0	4,08,020	2,68,516	6,76,536
11	2014-15	Rubee	5,40,000	3,78,000	0	4,82,817	1,76,691	6,59,508
12	2014-15	Fecroza	5,40,000	3,78,000	0	4,84,708	1,83,117	6,67,825
Total (C)			58,05,000	44,86,500	0	57,98,381	36,16,345	94,14,726
Grand Total (A+B+C)			1,48,96,500	1,27,14,000	16,75,268	1,51,73,589	1,76,42,189	3,28,15,778

Appendix 7.6

(Refer paragraph 7.13)

List of SHGs whose advance cheques were presented for Total Outstanding dues upto May 2019

(Amount in ₹)

S. No.	Year	Name of SHG	Disbursed loan amount	Total repayment deposited	Month of last instalment amount deposited	Amount of Advance Cheque presented for outstanding dues as of May 2019	Date of presenting Advance Cheque	Delay in presenting Advance Cheque
1.	2012-13	Chandani	2,70,000	98,330	11/2016	4,17,505.00	20.06.2019	2 years 7 months
2.	2012-13	Sajeeya	2,70,000	62,480	12/2015	5,69,243.00	12.06.2019	3 years 6 months
3.	2012-13	Pakeeja	2,70,000	44,068	12/2015	5,94,754.00	20.06.2019	3 years 6 months
4.	2012-13	Palak	2,70,000	63,880	12/2015	5,22,664.00	20.06.2019	3 years 6 months
5.	2012-13	Anjum	2,70,000	52,924	12/2015	5,32,187.00	20.06.2019	3 years 6 months
6.	2012-13	Aaraju	2,70,000	54,624	12/2015	5,33,832.00	20.06.2019	3 years 6 months
7.	2013-14	Madcena	2,85,000	69,120	11/2014	6,99,672.00	31.07.2019	4 years 8 months
8.	2014-15	Gajala	3,78,000	0	1 st instalment repayment date 10/2015	7,73,027.00	20.03.2019	3 years 4 months
9.	2014-15	Gajala	3,78,000	0	-do-	7,71,103.00	Cheque not presented	
10.	2014-15	Falak	2,83,500	0	-do-	5,79,156.00	20.06.2019	3 years 7 months
11.	2014-15	Bilkis	3,60,000	0	-do-	7,36,643.00	Cheque not presented	
12.	2014-15	Gulista	3,78,000	0	-do-	7,73,027	20.06.2019	3 years 7 months
13.	2014-15	Farhana	2,70,000	0	-do-	5,51,822.00	20.06.2019	3 years 7 months
14.	2014-15	Jeenat	3,78,000	0	-do-	7,73,027.00	20.06.2019	3 years 7 months
15.	2014-15	Fiza	4,95,000	0	12/2015	10,44,257.00	20.06.2019	3 years 6 months
16.	2014-15	Kulsum	4,95,000	0	-do-	10,44,257.00	20.06.2019	3 years 6 months
17.	2014-15	Nafeesa	3,15,000	0	10/2015	6,43,800.00	20.06.2019	3 years 7 months