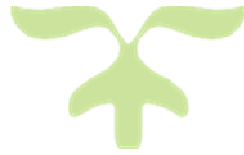


ANNUAL REPORT

2017-2018



STATE GOODS AND SERVICES TAX DEPARTMENT
GOVERNMENT OF KERALA
TAX TOWERS, KILLIPPALAM, KARAMANA, THIRUVANANTHAPURAM

WHAT GETS MEASURED
GETS DONE

CONTENTS

GOODS AND SERVICES TAX.....	7
SUMMARY - COMMERCIAL TAXES.....	10
ACTS ADMINISTERED BY THE GOODS AND SERVICES TAX DEPARTMENT	14
GST COLLECTION FOR 2017-18	16
Collection from August 2017 to March 2018	17
WINGS OF STATE GOODS AND SERVICES TAX DEPARTMENT	18
I ASSESSMENT WING.....	20
1. TARGET AND ACHIEVEMENT AS ON 31-03-2018	21
2. DETAILS OF COLLECTION.....	22
3. AMNESTY SCHEME	23
4. COLLECTION FROM REVENUE RECOVERY	24
a) REVENUE RECOVERY BY REVENUE AUTHORITIES FOR 2017-18 (Rs in Lakhs)	24
b) REVENUE RECOVERY BY IAC DURING 2017-18 Rs in Lakhs.....	25
5. DISPOSAL OF CR FILES	26
Crime file Utilisation During 2017-18 (Rs in Lakhs)	26
6. DISPOSAL OF OR FILES.....	27
OR file Utilisation During 2017-18 (Rs in Lakhs).....	27
7. ADDITIONAL DEMAND CREATED.....	28
(a) Details of addl demand created-VAT (Rs in Lakhs)	28
(b) Details of addl demand created Non -VAT (Rs in Lakhs).....	29
8. MODIFIED AND REMANDED CASES	30
(A) Details of Modified cases 2017-18 (Rs in Lakhs).....	30
(B) Year wise break up of Modified cases.....	31
(c)Details of Remanded cases 2017-2018 (Rs in Lakhs)	32
(d) Year wise break up of Remanded cases	33
9. REFUND APPLICATION DISPOSAL	34
10. DISPOSAL OF KGST ASSESSMENT	38
(a) Disposal of KGST Assessment	38
(b) ADDITIONAL DEMAND AND COLLECTION - KGST ASSESSMENT (Rs in Lakhs).....	39
(c) Year wise break up of KGST Assessment	40

11. DISPOSAL OF CST ASSESSMENTS.....	41
(a) Disposal of CST Assessment.....	41
(b) ADDITIONAL DEMAND AND COLLECTION OF CST ASSESSMENT (Rs in Lakhs)	42
(c) Year wise break up of CST Assessment.....	43
12. MONTHLY ACTION PLAN.....	44
(a) Action plan-Action taken report-2017-18.....	44
(b) Action plan-Action taken report- 2017-18 contd.....	45
13 SCRUTINY	46
(b) SCRUTINY OF ANNUAL RETURNS WITH OUT 13,13A contd (Rs in Lakhs).....	47
14. ANNUAL RETURN SCRUTINY WITH FORM 13,13A FOR 2015-16	48
15. AUDIT VISIT.....	49
(a) Audit Visit and Assessment for the current year (Rs In lakhs)	49
(b) Audit VISIT AND Assessment for the year 2016 - 17 (RS In lakhs)	50
16. PENDING ASSESSMENTS IN LUXURY TAX (RS IN LAKHS).....	51
17. ASSESSMENT.....	53
(a) Monthly disposal of assessments for Mar-18 (Rs in Lakhs).....	53
(b) Assessment Quota	54
18. DATA MINING CASES	55
(a) Data Mining Reports	55
(b) Year wise pendency of Data mining cases	56
19. TIME BAR CASES	57
(a) Time bar Cases pending as on 31-3-2017 (Upto 2011-12) in Lakhs.....	57
(b) current Time bar Cases (2012-13).....	58
20. ASSESSMENT/PENALTY NOTICES APPROVED BY DC/IAC AS ON 31-3-2018.....	59
21 CASES SELECTED FROM THE COMMISSIONERATE (Rs In Lakhs)	60
II INTELLIGENCE WING	61
1(A) ACHIEVEMENT OF COLLECTION DURING 2017-18 (RS IN LAKHS).....	62
1(B) ACHIEVEMENT OF COLLECTION: AS ON 31-3-2018 CONTD (RS IN LAKHS).....	63
2 DISPOSAL OF CR FILES	64
3 DISPOSAL OF OR FILES	65
4 SHOP INSPECTION.....	66
5 VEHICLE CHECKING (RS IN LAKHS).....	67
6 DATA MINING REPORTS	68

7 INVESTIGATION BRANCH	69
III APPELLATE WING.....	70
ABOUT APPELLATE WING	71
1 DISPOSAL OF APPEALS) (RS IN LAKHS).....	72
2. OFFICERS HAVING OLD CASES RELATED TO THE YEAR UPTO 2016	74
3. NATURE OF DISPOSAL OF APPEALS AS ON 31 ST MARCH 2018	77
4. APPELLATE ORDERS DESPATCHED AS ON 31 ST MARCH 2018.....	78
5. STAY GRANTED UP TO THE MONTH ENDING 31 ST MARCH 2018	79
6. DISPOSAL OF STAY PETITION AS ON 31 ST MARCH 2018.....	80
IV.INTERNAL AUDIT WING	81
1. INTERNAL AUDIT WING	82
2. OBJECTIVES.....	82
3. Performance indicators	82
(i) Selection criteria for audit.....	82
(ii) Conducting Audit.....	83
(III) Thematic Meeting	84
4. DISPOSAL OF INTERNAL AUDIT REPORTS 2017-18 Rs. In lakhs.....	84
V.ECONOMIC INTELLIGENCE WING.....	85
Economic Intelligence Wing activities	86
(1) 'C' form verification – Arecanut.....	86
(2) 'C' form verification – Other commodities	86
(3) REIC cases	86
(4) Interstate Stock Transfer Turnover Suppression.....	87
(5) Luxury Tax	87
(6) Data gathered from other Departments.....	88
(7) Income Tax	88
2. Work Diary of Economic Intelligence Wing.....	89
3. Details of Demand and Collection.....	90
4. Data Received from Income Tax Department.....	92
5. C / F – Form Verification	93
6. C – Form Received from Other State for Verification.....	94
7. Credit Note Verification	94
8. Inter State Stock Transfer In.....	95

VI WORK DONE BY AUDIT & INSPECTION WING	96
Functions of Audit Wing.....	97
a) LAR:	97
Measures introduced:.....	97
Pendency of LAR Cases as on 31..03..2018	98
b) Draft Notes.....	99
c) Draft Paras.....	99
d) C & AG Reports:.....	100
e) PAC RECOMMENDATIONS	101
f) PAC meetings conducted:	101
g) Meeting at Government Level	102
Apex Committee meeting	102
g) Meeting by Principal Accountant General	102
h) List of Tax Evaders	102
i) District Thematic Meetings	102
j) Audit Committee Meetings	103
Summary of Work done during 2017-18	104
VII THE SYNOPSIS OF STRATEGY AND ACTION PLAN FOR THE YEAR 2017-18	105
1.SCRUTINY MODULE (ScM):.....	105
2.GST - QUARTERLY PROGRESS REPORT.....	106
3.OTHER INITIATIVES.....	106
4.PUBLICATION:.....	106
5. www.keralataxes.gov.in WEB PORTAL.....	107

GOODS AND SERVICES TAX

Goods & Service Tax (GST) is implemented in the country on 1st July 2017. GST is a destination based tax on consumption of goods and services. It is proposed to be levied at all stages right from manufacture up to final consumption with credit of taxes paid at previous stages available as setoff. Only value addition will be taxed and burden of tax is to be borne by the final customer.

The GST replaces the following taxes.

- (a) Taxes currently levied and collected by the center
 - (i) Central Excise duty
 - (ii) Duties of Excise (Medicinal and Toilet preparations)
 - (iii) Additional duties of Excise (goods of special importance)
 - (iv) Additional duties of Excise (Textiles and Textile products)
 - (v) Additional duties of Customs (Commonly known as CVD)
 - (vi) Special additional duties of Customs (SAD)
 - (vii) Service Tax
 - (viii) Central surcharges and Cesses so far as they related to supply of goods and services.
- (b) State taxes subsumed under the GST
 - (i) State VAT
 - (ii) Central Sales Tax
 - (iii) Luxury Tax
 - (iv) Entry Tax (all forms)
 - (v) Entertainment and Amusement Tax (Except when levied by the local bodies)
 - (vi) Taxes on Advertisement
 - (vii) Purchase Tax
 - (viii) Taxes on lotteries, betting and gambling
 - (ix) State surcharges and cesses so far as they relate to supply of goods and services.

Alcohol for human consumption is kept out of GST by way of definition of GST in Constitution. Five petroleum products viz. Petroleum crude, Motor spirit (petrol) high speed diesel, natural gas and aviation turbine fuel are temporarily been kept out and GST Council

shall decide the date from which they shall be included in GST. Further more electricity has been kept out of GST.

The loss of revenue on the implementation of GST shall be compensated by the Government of India for five years. The calculation of base year revenue (2014-15) is as follows.

The base year revenue for a State shall be the sum of the revenue collected by the State and the local bodies during the base year, on account of the taxes levied by the respective State or Union and net of refunds, with respect to the following taxes, imposed by the respective State or Union, which are subsumed into goods and services tax, namely

- (a) the value added tax, sales tax, purchase tax, tax collected on works contract, or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution; 74 of 1956.
- (b) the central sales tax levied under the Central Sales Tax Act, 1956;
- (c) the entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution;
- (d) the taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the constitution;
- (e) the taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List – (State List) of the Seventh Schedule to the Constitution.
- (f) the duties of excise on medicinal and toilet preparations levied by the Union but collected and retained by the concerned State Government under the erstwhile article 268 of the Constitution;
- (g) any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government under any Act notified under sub-section (4), prior to the commencement of the provisions of the Constitution (One Hundred and First Amendment) Act, 2016:

Provided that the revenue collected during the base year in a State, net of refunds, under the following taxes shall not be included in the calculation of the base year revenue for that State, namely:—

- (a) any taxes levied under any Act enacted under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, prior to the coming into force of the provisions of the Constitution (One Hundred and First Amendment) Act, 2016, on the sale or purchase of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption;

- (b) tax levied under the Central Sales Tax Act, 1956, on the sale or purchase of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption;
- (c) any cess imposed by the State Government on the sale or purchase of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption; and
- (d) the entertainment tax levied by the State but collected by local bodies, under any Act enacted under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, prior to coming into force of the provisions of the Constitution (One Hundred and First Amendment) Act, 2016.

Government of India as per Office Memorandum No. S.31011/03/2014-SO(ST) P1 dated 29.08.2017, had fixed Rs. 16821.37 crore as base year revenue.

The compensation payable to the State shall be provisionally calculated and released at the end of every two month period, and shall be finally calculated for every financial year after the receipt of final revenue figure, as audited by the Comptroller and Auditor General of India.

Provided that in case any excess amount has been released as compensation to the State in any Financial year as per the audited figure of the revenue collected the excess amount so released shall be adjusted against the compensation amount payable to such State in the subsequent financial year.

The GST Council conducted series of meetings and ensured smooth implementation of GST in the country. The department has taken adequate measures to educate VAT dealers to migrate well within time and build their capacities with respect to GST. 98% of VAT Dealers migrated to GST. Department has built capacities of officers, established GST Facilitation Centers at the district headquarters and State head quarters. These Centers facilitated GST roll out and trouble shooting in first few quarters. Dr Thomas Isaac Hon Finance Minister, Govt of Kerala has launched GST on 1st July 2017 in Ernakulam in a State function. Subsequently the department has been taking all efforts in the areas of capacity building, trouble shooting for the dealers facing any issue with GSTN or GST related issues of migration, return filing, refund etc. GST roll out was smooth in the State. As there are specific reports on GST, top line collection related information is included in this report. The Government has constituted State GST Facilitation Committee to understand the issues faced by the dealers and take up policy issues in GST Council. With such coordinated actions, the department is going ahead for consolidation of GST in the State.

SUMMARY - COMMERCIAL TAXES

DASHBOARD – AS ON 31-07-2018

SI #	Item	COLLECTION (RS IN CRORE)
1	VAT	6337.09
2	KGST	3934.12
3	AIT	0.28
4	KML	5.13
5	LT	67.65
6	SURCHARGE	155.45
7	LOTTERY	46.5
Total		10546.22
9	Beverages	2140.31
10	Oil Companies	1925.55
11	Motor vehicle	981.34
12	Cement	347.29
13	Rubber	72.49
14	Tobacco products	299.21
15	Gold	232.81
16	White Goods	150.64
17	Medicine	182.74
18	Iron & Steel	148.26
19	Electrical Goods	159.44
20	Paint	132.98
21	Tiles	112.28
22	Bar hotels	40.74
23	Chicken	37.32
24	Timber	41.99
25	Electronic Goods	90.49
26	Readymade garments	107.55
27	Plywood	55.50
28	Glass	23.99
29	Hill Produce	41.15
30	Marble & Granites	52.60
31	Collection from Addl. Demand-VAT	82.35
32	Collection from Addl. Demand-Non-VAT	2.32
Total Collection from Additional demand		84.67

SI #	Item	Achievement
SI no	Item	Achievement (RS in Crore)
I	Annual return without 13,13A (2015-16)	
	Scrutinized	65106
	Addl. Demand created	97.48
	collection	23.11
II	Annual return with 13,13A (2015-16)	
	Scrutinized	33578
	Addl. Demand created	273.98
	collection	60.63
III	Audit Visit(Current Year)	
	permitted	293
	conducted	293
	Assessment completed	229
	Additional demand created	4.01
	Collection from Additional demand	0.76
IV	Crime file	
	Disposed	3503
	Addl. Demand created	181.94
	collection	24.27
V	O.R.file	
	Disposed	12331
	Addl. Demand created	220.63
	collection	27.08
VI	CST Assessment	
	Disposed	21088
	Addl. Demand created	290.35
	collection	28.21
VII	KGST assessment	
	Disposed	838
	Addl. Demand created	22.68
	collection	7.11
VIII	Modified Cases	
	Disposed	4256
	Remission given	143.99
IX	Remanded Cases	
	Disposed	429
	Add.demand created	22.08
X	Revenue Recovery Collection	
	By Revenue Department	124.72
	By CT Department	114.97

Intelligence Wing	
Item	Achievement (Rs In Crore)
1.Collection	116.70
2. CR Files	
Disposed	2400
Amount generated	196.48
3.OR Files	
Disposed	34350
SD Collected	17.56
4. Shop Inspection	
No. of shop inspected	528
No. of offence detected	512
CF collected	7.10
5.Vehicle checking	
No. of vehicle checked	443980
No. of offence detected	16255
SD Collected	17.82
6. Data Mining	
Disposed	169
Amount generated	6.07
7.Check post surveillance	
No. of take over conducted	53
Amount generated	0.14
8. IB Wing	
No. of extracts verified	8098
No. of cases booked	1854
Amount generated	65.23
Economic Intelligence Wing	
No. of data gathered	243
No. of data verified.	243
Offence detected	81

ACTS ADMINISTERED BY THE GOODS AND SERVICES TAX DEPARTMENT

Sl. No	Name of Act
1	The Central Sales Tax Act 1956
2	Kerala Surcharge on Taxes Act 1957
3	Kerala Money Lenders Act 1958
4	Kerala General Sales Tax Act 1963
5	Kerala Tax on Luxuries Act 1976
6	Kerala Agricultural Income Tax Act 1991
7	Kerala Value Added Tax Act 2003
8	Kerala Tax on Paper Lotteries Act 2005
9	Goods and Services Tax Act

GST COLLECTION FOR 2017-18

COLLECTION FROM AUGUST 2017 TO MARCH 2018

Month	SGST	IGST Settlement	VAT collection excluding LNG	Total collection GST period
August 2017	716.47	451.74	132.66	1300.87
September 2017	807.05	763.46	60.29	1630.80
October 2017	740.47	822.64	62.25	1625.36
November 2017	610.3	801.36	47.00	1458.66
December 2017	600.51	795.95	83.83	1480.29
January 2018	700.39	826.00	66.94	1593.33
February 2018	619.68	808.82	31.98	1460.48
March 2018	604.24	794.11	104.97	1503.32
Total	5399.11	6064.08	589.92	12053.11

WINGS OF STATE GOODS AND SERVICES TAX DEPARTMENT

The State Goods and Services Tax department consists of the following wings

1. Assessment Wing

2. Intelligence wing

3. Appellate wing

4. Internal Audit wing

5. Economic Intelligence Wing

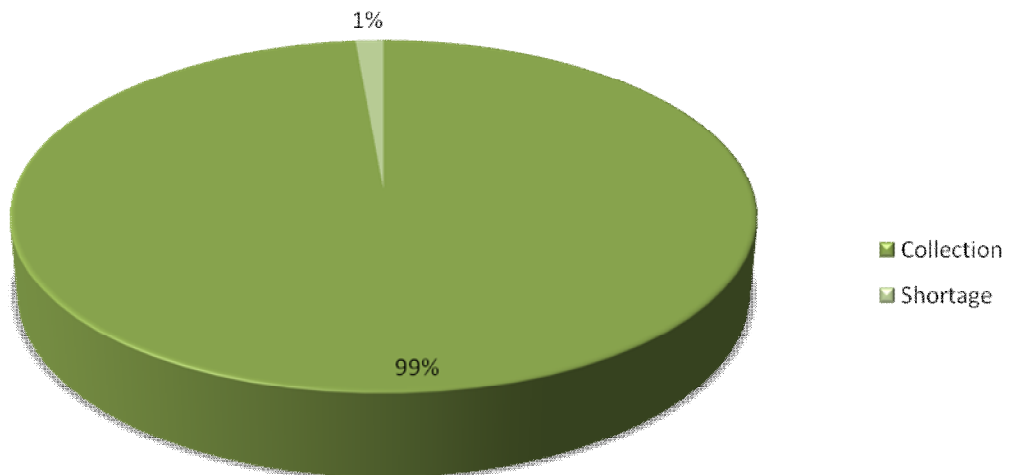
7. Audit & Inspection wing

I ASSESSMENT WING

1. TARGET AND ACHIEVEMENT AS ON 31-03-2018

Year	Target	Revenue Collection (Crores)				Achievement %
		VAT & Non VAT	SGST & IGST	Adhoc Settlement & Compensation	Total	
2017-18	38945.26	24101.58	11464.11	2838.00	38403.69	98.61

Target and Collection in %



2. DETAILS OF COLLECTION

Month	GST Collection					VAT Collection				Grand Total
	SGST	IGST	Adhoc settlement	Compensation	Total	VAT	LNG	Non-VAT	Total	
Apr	0.00	0.00	0.00	0.00	0.00	1717.70	0.39	180.07	1898.16	1898.16
May	0.00	0.00	0.00	0.00	0.00	1542.36	0.25	1368.74	2911.35	2911.35
Jun	0.00	0.00	0.00	0.00	0.00	1563.04	28.43	1459.62	3051.09	3051.09
Jul	0.00	0.00	0.00	0.00	0.00	1449.69	35.23	1200.69	2685.61	2685.61
Aug	716.47	451.74	0.00	810.00	1978.21	132.66	44.98	1823.45	2001.09	3979.30
Sep	807.05	763.46	0.00	0.00	1570.51	60.29	31.83	1219.31	1311.43	2881.94
Oct	740.47	822.65	0.00	395.00	1958.12	62.25	30.80	1477.36	1570.41	3528.53
Nov	610.30	801.36	0.00	0.00	1411.66	48.19	29.90	1524.25	1602.34	3014.00
Dec	600.51	795.95	736.00	0.00	2132.46	60.58	23.25	1397.22	1481.05	3613.51
Jan	700.39	826.90	0.00	0.00	1527.29	66.94	18.69	1333.37	1419.00	2946.29
Feb	619.68	808.82	0.00	567.00	1995.50	31.98	19.31	1542.71	1594.00	3589.50
Mar	604.24	794.12	0.00	330.00	1728.36	84.88	20.09	2471.08	2576.05	4304.41
Total	5399.11	6065.00	736.00	2102.00	14302.11	6820.56	283.15	16997.87	24101.58	38403.69

3. AMNESTY SCHEME

The assessing authorities had given wide publicity for the amnesty scheme announced in the Budget. List of potential dealers was prepared and leaflets were distributed and stakeholders were personally contacted. Hoardings and boards were also displayed in prominent places. All these resulted large scale response among dealer community. 6302 applications received. Amount involved is 106.05 crores. Special teams were constituted for collection of amnesty. An amount of 72.96 crore is collected. District wise details are given below.

Details of Amnesty Collection 2017-18 (Rs in Lakhs)			
Dist	No. of Applications Received	Amount involved	Collection
TVM	435	2063.48	2063.48
KLM	401	822.72	457.49
PTA	249	264.12	202.45
ALP	296	325.83	202.97
KTM	552	336.47	316.28
IDK	129	179.88	151.28
EKM	576	2600.47	1089.56
MTY	927	936.54	796.32
TSR	443	526.35	294.37
PKD	555	842.31	318.00
MPM	384	165.03	142.27
KKD	571	1208.11	994.70
WYD	101	44.98	40.36
KNR	503	199.75	149.05
KSD	180	88.51	77.87
TOTAL	6302	10604.55	7296.45

4. COLLECTION FROM REVENUE RECOVERY

All officers are directed to reconcile the collectable demand list with revenue authorities as well as with IACs. The list should be prepared in ABCD manner ie, separate list of demand above 25 lakhs, demand below 25 lakhs and above 10 lakhs above 2 lakhs and below 2 lakhs. Special task forces were constituted for collection of long pending dues. This resulted in good collection and was able to collect Rs.114.97crores through IACs and Rs.124.7 crore through Revenue Department. District wise details are given below.

A) REVENUE RECOVERY BY REVENUE AUTHORITIES FOR 2017-18 (RS IN LAKHS)

Dist	Amount involved under RR	stay	Other state	Other action	Collectable arrear	Collection	Grth %	% of colln with collectable arrear	Balance Collectable arrear
TVM	60800.36	19213.55	3558.78	739.46	37288.57	9870.99	3418	26	27417.58
KLM	43840.69	5832.72	2388.87	34815.13	803.97	758.40	-15	94	45.57
PTA	6057.13	3588.42	163.13	844.56	1461.02	92.30	1	6	1368.72
ALP	6808.13	2182.53	843.11	1890.69	1891.80	118.68	37	6	1773.12
KTM	11532.54	2586.46	327.77	5060.15	3558.16	175.11	72	5	3383.05
IDKY	5111.66	466.16	739.78	2725.02	1180.70	184.93	205	16	995.77
EKM	49178.12	5134.03	12748.89	5454.11	25841.09	202.08	-45	1	25639.01
MTY	48516.46	7691.13	5067.58	1335.69	34422.06	283.04	132	1	34139.03
TSR	22127.98	3076.83	8374.40	1972.30	8704.45	274.22	-56	3	8430.23
PGT	46449.71	6248.91	4136.46	19104.26	16960.08	145.30	32	1	16814.78
MPM	5178.87	1602.51	27.42	918.64	2630.30	125.70	13	5	2504.60
KKD	13598.02	2766.29	1726.13	1615.94	7489.66	672.62	216	9	6817.04
WYD	3007.11	159.05	14.41	1263.16	1570.49	82.29	25	5	1488.20
KNR	7291.15	1828.76	129.06	1787.63	3545.70	64.56	-59	2	3481.14
KSD	6395.82	1016.55	234.68	3953.75	1190.84	177.79	386	15	1013.05
TOTAL	335893.75	63393.90	40480.47	83480.49	148538.89	13228.00	299	9	135310.89

B) REVENUE RECOVERY BY IAC DURING 2017-18 RS IN LAKHS

Dist	Amount involved under RR	Covered by stay	Other action	Collectable arrear	Collection	Gth %	% of colln with collectable arrear	Balance Collectable arrear
TVM	13394.41	9595.04	0.00	3799.37	841.91	-37	22	2957.46
KLM	4748.42	2162.67	537.75	2048.00	298.38	-62	15	1749.62
PTA	4262.43	2433.28	210.45	1618.70	210.44	-46	13	1408.26
ALP	4492.47	2833.52	352.60	1306.33	243.01	1	19	1063.32
KTM	5573.12	3970.71	72.86	1529.55	321.31	19	21	1208.24
IDKY	5111.66	466.16	3464.80	1180.70	192.80	218	16	987.90
EKM	175704.38	161017.82	6926.99	7759.57	4903.77	40	63	2855.80
MTY	23834.97	14108.87	190.44	9535.66	885.24	7	9	8650.43
TSR	14344.98	10157.05	1964.32	2223.61	617.29	-17	28	1606.32
PGT	27510.88	24648.02	0.01	2862.85	1157.50	4	40	1705.35
MPM	1775.60	1043.22	0.00	732.38	206.56	-11	28	525.82
KKD	9446.67	5916.99	13.66	3516.02	826.20	15	23	2689.82
WYD	817.95	220.20	36.81	560.94	100.40	66	18	460.54
KNR	6499.21	4998.03	422.12	1079.06	442.85	-19	41	636.21
KSD	416.27	107.59	50.83	257.85	249.17	81	97	8.68
TOTAL	297933.42	243679.16	14243.64	40010.59	11496.83	5	29	28513.77

5. DISPOSAL OF CR FILES

All assessing authorities were directed to prepare a list of CR files which the dealer admitted the offence and compounded. Instructions were also given to give priority for such assessments and to dispose such files in the succeeding month itself. 4915 crime files are pending for disposal during the year. Disposed 3503 crime files, which comes about 71%. At the end of the year 1412 crime files are pending for disposal.

CRIME FILE UTILISATION DURING 2017-18 (RS IN LAKHS)

Dist	No of C R files pending for disposal	Disposed	Balance	Pending files More than 4 months	Pending files Less than 4 months	Addl. demand created	Gth %	Collection from Addl. demand	Gth %
TVM	358	271	87	4	83	1241.48	-10	107.02	-33
KLM	225	159	66	14	52	1343.95	6	145.48	-5
PTA	175	125	50	7	43	315.66	40	36.04	-46
ALP	288	195	93	25	68	588.40	13	74.56	-46
KTM	402	296	106	7	99	900.44	98	104.00	21
IDKY	350	274	76	8	68	1032.86	294	135.51	125
EKM	522	276	246	59	187	2570.70	-78	588.21	71
MTY	475	349	126	27	99	1078.78	-12	204.89	-25
TSR	415	240	175	50	125	3464.69	49	319.28	16
PGT	455	391	64	5	59	2129.80	54	175.32	63
MPM	282	214	68	17	51	745.32	98	119.88	22
KKD	405	302	103	16	87	2091.56	98	303.41	55
WYD	166	99	67	1	66	167.90	38	13.85	-17
KNR	232	190	42	10	32	329.18	-29	64.66	-32
KSD	165	122	43	6	37	192.90	-34	35.55	-28
TOTAL	4915	3503	1412	256	1156	18193.62	-22	2427.66	14

6. DISPOSAL OF OR FILES

As in the case of crime files, top priority was given to OR files also. Consequent to the Adalat conducted by the Intelligence wing, by the end of the year a large number of OR files were received in almost all circle offices. This resulted in huge pendency in each office and special programs are planned to dispose OR files. ASTOs are allotted for scrutiny of OR files. They will also prepare draft notice and which will be subsequently approved by Assessing authority. 20779 OR files are pending for disposal. Disposed 12331 OR files, which comes about 59 %. At the end of the year 8448 OR files are pending for disposal.

OR FILE UTILISATION DURING 2017-18 (RS IN LAKHS)

Dist	No of O R files pending for disposal	Disposed	Balance	Pending files More than 4 months	pending Files Less than 4 months	Addl. demand created	Gth %	Collection from Addl. demand	Gth %
TVM	2717	1458	1259	217	1042	1389.25	121	166.49	41
KLM	1517	783	734	80	654	614.16	306	69.10	36
PTA	447	305	142	7	135	125.18	106	19.28	-6
ALP	639	388	251	31	220	399.59	34	50.72	24
KTM	1643	1136	507	66	441	376.81	98	101.06	77
IDKY	263	238	25	1	24	129.16	163	32.41	75
EKM	3767	1486	2281	966	1315	4024.45	-58	974.61	89
MTY	2019	1387	632	217	415	3991.80	59	292.97	38
TSR	1964	927	1037	427	610	2237.88	183	195.30	9
PGT	1553	1379	174	80	94	6301.49	122	450.30	-3
MPM	1057	774	283	37	246	293.35	21	77.02	-17
KKD	1240	733	507	51	456	869.74	-27	142.99	-6
WYD	691	411	280	29	251	142.09	59	14.87	-25
KNR	775	600	175	53	122	937.29	453	87.19	26
KSD	487	326	161	23	138	230.78	127	33.87	-21
TOTAL	20779	12331	8448	2285	6163	22063.01	17	2708.18	32

7. ADDITIONAL DEMAND CREATED

Through monthly action plan, department ensured completion of assessments in a systematic manner. This resulted in creation of additional demand of Rs.2611.73 crore.

By effectively monitoring and with good follow up department was able to collect 385.39 crore from additional demand created. This comes to 15% of total additional demand created in the year. Efforts and action plan is formulated to improve this figure. Separate RR conference will examine such collectable potential cases and major cases will be included in the minutes of RR conference of Revenue Department.

(A) DETAILS OF ADDL DEMAND CREATED-VAT (RS IN LAKHS)

Dist	Addl. demand created		Gth %	Collection from addl. demand created		Gth %	% of colln from Addl. demand with the total colln	
	2016-17	2017-18		2016-17	2017-18		2016-17	2017-18
TVM	42780.78	23795.00	-44	2788.65	9013.04	223	2.49	19.84
KLM	9235.26	8274.97	-10	2135.51	1632.12	-24	3.85	8.04
PTA	2948.23	2884.52	-2	791.91	750.91	-5	4.15	8.99
ALP	4115.15	5239.63	27	1339.95	992.32	-26	3.53	6.05
KTM	8099.45	7203.68	-11	1096.02	1095.86	0	1.78	4.08
IDKY	2370.91	2887.37	22	648.82	552.77	-15	3.11	6.09
EKM	125171.31	93716.21	-25	7948.65	10596.24	33	0.95	3.24
MTY	20679.86	35813.15	73	2829.78	2596.10	-8	1.98	4.63
TSR	16982.14	15398.79	-9	2721.09	2160.35	-21	2.53	5.02
PGT	25053.76	33539.29	34	2825.80	2674.53	-5	2.88	6.99
MPM	3843.50	4538.58	18	866.15	824.79	-5	1.18	2.83
KKD	19115.98	8319.16	-56	2006.29	2406.51	20	1.73	4.97
WYD	7612.61	1827.50	-76	387.51	284.31	-27	2.91	4.85
KNR	7596.75	4318.17	-43	1570.35	1055.80	-33	2.33	3.76
KSD	1277.60	2985.97	134	340.07	403.89	19	1.79	5.05
TOTAL	296883.29	250741.98	-16	30296.55	37039.54	22	1.70	5.21

(B) DETAILS OF ADDL DEMAND CREATED NON -VAT (RS IN LAKHS)

Dist	Total Addl. demand created			Total collection from addl. demand created			% of colln from Addl. demand with the total colln upto the month	
	2016-17	2017-18	Gth %	2016-17	2017-18	Gth %	2016-17	2017-18
TVM	331.96	331.04	0	87.51	117.65	34	0.01	0.01
KLM	597.78	970.95	62	262.58	172.22	-34	10.00	8.67
PTA	189.56	156.22	-18	89.15	48.68	-45	5.12	3.39
ALP	190.54	402.95	111	84.77	97.13	15	3.13	5.67
KTM	188.81	408.13	116	90.96	73.78	-19	3.11	4.43
IDKY	858.56	5892.24	586	4.57	112.81	2368	0.16	9.51
EKM	1715.70	95.66	-94	634.26	24.25	-96	0.09	0.00
MTY	224.73	275.87	23	113.65	121.69	7	2.66	4.00
TSR	420.23	193.02	-54	189.09	90.79	-52	1.53	0.77
PGT	535.62	531.40	-1	249.02	315.48	27	4.97	8.21
MPM	192.60	417.12	117	22.61	30.43	35	1.02	2.52
KKD	122.98	243.97	98	79.51	128.04	61	3.36	7.83
WYD	94.90	272.91	188	31.55	43.28	37	3.59	8.91
KNR	108.26	185.31	71	68.26	84.33	24	0.98	1.22
KSD	77.10	55.12	-29	69.22	40.24	-42	0.50	0.29
TOTAL	5849.33	10431.91	78	2076.71	1500.80	-28	0.13	0.09

8. MODIFIED AND REMANDED CASES

There are 6405 assessments pending for modification and 868 remanded cases. These numbers are getting increased and therefore special plans are formulated to tackle this situation. One is to increase the quality of assessments and IACs were directed to verify best judgment aspect at the time of approval of files. The other is to closely follow up the pending status as to issuance of modified orders.

(A) DETAILS OF MODIFIED CASES 2017-18 (RS IN LAKHS)

Dist	No of assessments to be modified	No of assessments modified	Balance	Remision given	Collection
TVM	265	169	96	353.16	17.09
KLM	280	233	47	265.71	10.41
PTA	193	139	54	248.31	11.86
ALP	487	345	142	2047.67	28.52
KTM	174	122	52	119.17	16.24
IDKY	265	232	33	376.91	36.91
EKM	983	364	619	4224.80	60.83
MTY	629	518	111	1667.24	84.22
TSR	558	276	282	1668.21	18.50
PGT	469	337	132	1182.18	25.92
MPM	304	216	88	284.75	22.98
KKD	675	428	247	695.67	33.97
WYD	202	179	23	304.83	10.91
KNR	689	503	186	785.66	18.98
KSD	232	195	37	174.79	18.51
TOTAL	6405	4256	2149	14399.05	415.85

(B) YEAR WISE BREAK UP OF MODIFIED CASES

District	Total no .of Modified cases pending as on 31-3-2018	Relating to the year up to 2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
TVM	96	21	23	20	14	30	6	2
KLM	47	8	9	10	6	12	6	6
PTA	54	15	16	11	10	12	1	0
ALP	142	57	41	30	8	35	1	0
KTM	52	24	14	6	5	8	1	0
IDKY	33	18	5	3	5	5	0	0
EKM	619	398	75	70	47	84	0	15
MTY	111	56	23	16	11	21	0	0
TSR	282	115	37	42	40	63	16	11
PGT	132	44	22	27	24	40	1	1
MPM	88	25	10	9	15	27	6	5
KKD	247	91	39	43	55	58	4	0
WYD	23	10	3	2	3	6	1	0
KNR	186	72	31	40	29	54	0	0
KSD	37	9	6	10	4	15	2	1
TOTAL	2149	963	354	339	276	470	45	41

(C)DETAILS OF REMANDED CASES 2017-2018 (RS IN LAKHS)

Dist	No of remanded cases pending	No of remanded cases disposed	Balance	Additional demand created	Collection
TVM	16	8	8	38.81	1.41
KLM	16	11	5	203.73	0.20
PTA	13	9	4	13.63	0.00
ALP	10	7	3	1.47	1.23
KTM	85	46	39	162.29	9.32
IDKY	40	26	14	52.06	0.14
EKM	118	28	90	426.55	0.14
MTY	71	49	22	588.97	52.20
TSR	156	49	107	69.27	0.16
PGT	166	92	74	244.32	14.66
MPM	44	22	22	37.49	5.84
KKD	66	41	25	311.21	11.95
WYD	32	18	14	40.83	6.56
KNR	28	20	8	18.22	2.56
KSD	7	3	4	0.12	0.00
TOTAL	868	429	439	2208.97	106.37

(D) YEAR WISE BREAK UP OF REMANDED CASES

District	Total no .of remanded cases pending as on 31-3-2018	Relating to the year up to 2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
TVM	8	1	0	1	2	2	2	2
KLM	5	1	1	3	0	0	0	0
PTA	4	1	1	1	1	0	0	0
ALP	3	1	0	1	1	0	0	0
KTM	39	21	10	3	2	3	0	0
IDKY	14	9	3	1	1	0	0	0
EKM	90	34	3	9	1	39	4	9
MTY	22	10	6	3	2	1	0	0
TSR	107	50	11	11	11	9	15	0
PGT	74	30	13	20	6	3	2	0
MPM	22	13	2	2	1	3	1	1
KKD	25	16	3	3	3	0	0	1
WYD	14	3	2	4	2	2	1	0
KNR	8	4	2	1	0	1	0	0
KSD	4	3	0	1	0	0	0	0
TOTAL	439	197	57	64	33	63	25	13

9. REFUND APPLICATION DISPOSAL

VAT REFUND (Rs in Lakhs)							
Dist	Year	Application received		Disposed		Balance	
		No	Amount	No	Amount	No	Amount
Tvpm	2007-08	0	0.00	0	0.00	0	0.00
	2008-09	38	15.52	38	15.52	0	0.00
	2009-10	40	25.60	40	25.60	0	0.00
	2010-11	22	17.60	22	17.60	0	0.00
	2011-12	23	21.47	23	21.47	0	0.00
	2012-13	37	65.94	37	65.94	0	0.00
	2013-14	83	112.61	76	102.21	7	8.30
	2014-15	163	340.42	133	145.70	30	194.72
	2015-16	134	340.45	88	143.37	46	197.08
	2016-17	191	346.62	68	99.92	123	246.70
	2017-18	88	220.77	12	8.60	76	209.83
	Total	819	1507.00	537	645.93	282	856.63
Klm	2007-08	0	0.00	0	0.00	0	0.00
	2008-09	0	0.00	0	0.00	0	0.00
	2009-10	0	0.00	0	0.00	0	0.00
	2010-11	0	0.00	0	0.00	0	0.00
	2011-12	12	14.89	8	4.57	4	10.32
	2012-13	57	924.26	43	80.10	14	844.16
	2013-14	152	1745.55	75	281.97	77	1463.58
	2014-15	234	1609.03	114	1285.98	120	323.05
	2015-16	391	1303.64	94	581.47	297	722.17
	2016-17	483	1062.64	56	84.60	427	978.04
	2017-18						
	Total	1329	6660.01	390	2318.69	939	4341.32
PTA	2007-08						
	2008-09	177	74.66	177	74.66	0	0.00
	2009-10	162	98.88	162	98.88	0	0.00
	2010-11	158	74.68	156	74.18	2	0.50
	2011-12	98	97.64	78	90.35	20	7.29
	2012-13	96	87.56	72	66.54	24	21.02
	2013-14	90	99.40	44	57.13	46	42.27
	2014-15	134	156.65	61	73.76	73	82.89
	2015-16	142	114.31	33	26.47	109	87.84
	2016-17	124	158.23	5	8.98	119	149.25
	2017-18						
	Total	1181	962.01	788	570.95	393	391.06
ALP	2007-08	371	190.44	371	190.44	0	0.00
	2008-09	346	807.77	346	807.77	0	0.00
	2009-10	276	440.83	276	440.83	0	0.00
	2010-11	353	973.19	353	973.19	0	0.00
	2011-12	219	474.22	219	474.22	0	0.00
	2012-13	213	637.04	212	609.83	1	27.21
	2013-14	216	485.40	210	434.06	6	48.64
	2014-15	240	512.00	199	348.68	41	141.89
	2015-16	223	797.08	94	304.66	129	492.47
	2016-17	217	989.28	34	73.85	183	896.15

	2017-18	15	163.11	9	25.75	6	137.36
	Total	2689	6470.36	2323	4683.28	366	1743.72
KTM	2007-08						
	2008-09						
	2009-10	118	60.95	118	60.95	0	0.00
	2010-11	66	38.42	66	38.42	0	0.00
	2011-12	117	106.21	113	104.17	4	2.04
	2012-13	272	468.18	247	439.35	25	28.83
	2013-14	400	1346.80	320	1184.33	80	162.47
	2014-15	476	1518.58	299	651.56	177	867.02
	2015-16	557	1296.84	254	425.87	303	870.97
	2016-17	546	2184.79	125	237.93	421	1946.86
	2017-18	199	186.51	120	61.93	79	124.58
	Total	2751	7207.28	1662	3204.51	1089	4002.77
Idu	2007-08	84	36.39	84	36.39	0	0.00
	2008-09	61	36.05	61	36.05	0	0.00
	2009-10	89	72.42	89	72.42	0	0.00
	2010-11	95	125.52	95	125.52	0	0.00
	2011-12	122	167.68	122	167.50	0	0.18
	2012-13	119	151.53	118	151.45	1	0.08
	2013-14	132	175.12	129	174.42	3	0.70
	2014-15	129	148.65	109	131.53	20	17.12
	2015-16	160	325.91	83	235.35	77	90.56
	2016-17	182	516.27	41	215.90	141	300.37
	2017-18	91	81.34	84	36.39	7	44.95
	Total	1264	1836.88	1015	1382.92	249	453.96
EkM	2007-08	6	2744.39	0	0.00	6	2744.39
	2008-09	0	0.00	0	0.00	0	0.00
	2009-10	0	0.00	0	0.00	0	0.00
	2010-11	3	239.55	2	239.24	1	0.31
	2011-12	27	1155.61	8	292.18	19	863.43
	2012-13	67	1120.21	35	141.61	32	978.60
	2013-14	98	1089.30	56	48.58	42	1040.72
	2014-15	195	1495.15	63	184.62	132	1310.53
	2015-16	316	1056.16	109	182.99	207	873.17
	2016-17	305	1278.82	45	76.36	260	1202.46
	2017-18	51	104.98	7	8.92	44	96.06
	Total	1068	10284.17	325	1174.50	743	9109.67
Mtty	2007-08	863	2873.33	863	2873.33	0	0.00
	2008-09	723	1630.98	723	1630.98	0	0.00
	2009-10	682	1677.60	682	1677.60	0	0.00
	2010-11	735	3184.75	733	3170.97	2	13.78
	2011-12	667	3249.65	665	3242.10	2	7.55
	2012-13	841	4528.74	768	4409.00	73	119.74
	2013-14	732	3078.94	542	2374.31	190	704.63
	2014-15	725	2576.19	411	1322.19	314	1254.00
	2015-16	743	2370.84	175	798.77	568	1572.07
	2016-17	613	2476.77	24	295.14	589	2181.63
	2017-18						
	Total	7324	27647.79	5586	21794.39	1738	5853.40

Tsr	2007-08	842	258.91	842	258.91	0	0.00
	2008-09	637	284.61	637	284.61	0	0.00
	2009-10	501	265.80	501	265.80	0	0.00
	2010-11	532	347.26	532	347.26	0	0.00
	2011-12	411	363.21	410	347.20	1	16.01
	2012-13	496	464.05	481	430.30	15	33.75
	2013-14	484	452.41	407	395.42	77	56.99
	2014-15	656	679.87	358	420.40	298	259.47
	2015-16	627	606.63	53	89.18	574	517.45
	2016-17	450	625.51	10	19.07	440	606.44
	2017-18	0	0.00	0	0.00	0	0.00
	Total	5636	4348.26	4231	2858.15	1405	1490.11
Pkd	2007-08						
	2008-09	19	107.36	19	107.36	0	1.11
	2009-10	71	539.88	69	539.14	2	0.74
	2010-11	107	416.29	101	410.73	6	5.56
	2011-12	184	712.41	169	609.06	15	103.35
	2012-13	270	867.80	254	831.61	16	36.19
	2013-14	285	303.19	259	280.72	27	22.47
	2014-15	312	555.24	231	428.11	85	130.51
	2015-16	270	538.96	109.1	130.92	168.9	415.27
	2016-17						
	2017-18						
	Total	1518	4041.13	1211	3337.65	306.9	715.20
Mpm	2007-08						
	2008-09	82	113.55	80	110.34	2	3.21
	2009-10	66	56.61	63	46.83	3	9.78
	2010-11	109	119.06	107	118.93	2	0.13
	2011-12	118	185.81	116	185.29	2	0.52
	2012-13	121	147.76	120	146.84	1	0.92
	2013-14	323	424.28	317	419.38	6	4.90
	2014-15	350	476.10	305	422.88	45	53.22
	2015-16	476	792.65	288	501.77	188	290.88
	2016-17	518	801.65	146	214.58	372	587.07
	2017-18						
	Total	2163	3117.47	1542	2166.84	621	950.63
Kkd	2007-08						
	2008-09						
	2009-10						
	2010-11	44	53.27	4	15.10	40	38.17
	2011-12	58	75.27	13	11.24	45	64.03
	2012-13	192	262.84	25	64.03	167	198.81
	2013-14	378	458.56	87	97.58	291	360.98
	2014-15	549	813.29	82	161.79	467	651.50
	2015-16	563	948.34	58	139.17	505	809.17
	2016-17	433	916.02	24	67.28	409	848.74
	2017-18	1	0.22	0	0.00	1	0.22
	Total	2218	3527.81	293	556.19	1925	2971.62
Wyd	2007-08	0	0.00	0	0.00	0	0.00
	2008-09	0	0.00	0	0.00	0	0.00

	2009-10	0	0.00	0	0.00	0	0.00
	2010-11	0	0.00	0	0.00	0	0.00
	2011-12	0	0.00	0	0.00		0.00
	2012-13	15	14.07	14	12.51	1	1.56
	2013-14	58	24.85	44	18.08	14	6.77
	2014-15	49	32.14	31	16.51	18	15.63
	2015-16	92	102.23	62	55.12	30	47.11
	2016-17	217	565.70	144	284.97	73	280.73
	2017-18	0	0.00	0	0.00	0	0.00
	Total	431	738.99	295	387.19	136	351.80
Knr	2007-08						
	2008-09						
	2009-10						
	2010-11						
	2011-12						
	2012-13						
	2013-14	364	562.82	357	557.14	7	5.68
	2014-15	397	463.79	346	398.59	50	64.59
	2015-16	386	644.42	261	503.95	124	139.41
	2016-17	339	502.09	96	165.66	243	352.77
	2017-18	257	368.64	8	23.68	227	333.50
	Total	1743	2541.76	1068	1649.02	675	895.95
Ksd	2007-08						
	2008-09						
	2009-10						
	2010-11						
	2011-12	0	0.00	0	0.00	0	0.00
	2012-13	193	173.83	193	173.83	0	0.00
	2013-14	211	262.01	201	245.51	10	16.50
	2014-15	205	197.85	142	131.98	63	65.87
	2015-16	236	259.60	97	121.33	139	138.27
	2016-17	190	293.99	18	18.51	172	275.48
	2017-18						
	Total	1035	1187.28	651	691.16	384	496.12
TOTAL	2007-08	2166	6103.46	2160	3359.07	6	2744.39
	2008-09	2083	3070.50	2081	3067.29	2	3.21
	2009-10	2005	3238.57	2000	3228.05	5	10.52
	2010-11	2224	5589.59	2171	5531.14	53	58.45
	2011-12	2056	6624.07	1944	5549.35	112	1074.72
	2012-13	2989	9913.81	2619	7622.94	370	2290.87
	2013-14	4006	10621.24	3124	6670.84	882	3950.40
	2014-15	4814	11574.95	2884	6124.28	1930	5450.67
	2015-16	5316	11504.23	1838	4196.94	3478	7307.29
	2016-17	4808	12718.38	836	1862.75	3972	10855.63
	2017-18	702	1125.57	240	165.27	462	960.30
Grand Total		33169	82084.37	21897	47377.92	11272	34706.45

10. DISPOSAL OF KGST ASSESSMENT

Pending assessments are included in monthly action plan and action has been taken to dispose pending assessments. Most of the bar hotels are on the rolls of Special circle and accumulation of KGST files in Special circle caused delay in disposal. However definite action plan and monthly targets are fixed for timely disposal of KGST files. As on 31.03.2018 1844 KGST files are pending for completion of assessment.

(A) DISPOSAL OF KGST ASSESSMENT

Dist	No of Assessments pending for disposal			Disposed			Balance as on 31-3-18		
	PSU	others	Total	PSU	others	Total	PSU	others	Total
TVM	4	200	204	1	47	48	3	153	156
KLM	0	197	197	0	51	51	0	146	146
PTA	0	70	70	0	51	51	0	19	19
ALP	0	69	69	0	34	34	0	35	35
KTM	0	242	242	0	49	49	0	193	193
IDKY	0	57	57	0	49	49	0	8	8
EKM	37	318	355	4	53	57	33	265	298
MTY	0	377	377	0	93	93	0	284	284
TSR	0	463	463	0	79	79	0	384	384
PGT	0	113	113	0	62	62	0	51	51
MPM	0	66	66	0	28	28	0	38	38
KKD	0	134	134	0	73	73	0	61	61
WYD	0	46	46	0	14	14	0	32	32
KNR	0	150	150	0	71	71	0	79	79
KSD	0	139	139	0	79	79	0	60	60
TOTAL	41	2641	2682	5	833	838	36	1808	1844

(B) ADDITIONAL DEMAND AND COLLECTION - KGST ASSESSMENT (RS IN LAKHS)

Dist	Addl. demand created during 2017-18			Collection from addl. demand during 2017-18		
	PSU	others	Total	PSU	others	Total
TVM	0.00	336.42	336.42	0.00	117.23	117.23
KLM	0.00	412.36	412.36	0.00	111.98	111.98
PTA	0.00	66.29	66.29	0.00	28.59	28.59
ALP	0.00	183.32	183.32	0.00	27.30	27.30
KTM	0.00	66.16	66.16	0.00	4.88	4.88
IDKY	0.00	0.00	0.00	0.00	8.10	8.10
EKM	0.00	116.12	116.12	0.00	21.88	21.88
MTY	0.00	216.01	216.01	0.00	67.33	67.33
TSR	0.00	153.92	153.92	0.00	47.12	47.12
PGT	0.00	318.23	318.23	0.00	175.72	175.72
MPM	0.00	66.31	66.31	0.00	9.29	9.29
KKD	0.00	138.56	138.56	0.00	30.97	30.97
WYD	0.00	7.43	7.43	0.00	4.91	4.91
KNR	0.00	128.44	128.44	0.00	27.64	27.64
KSD	0.00	58.20	58.20	0.00	28.28	28.28
TOTAL	0.00	2267.77	2267.77	0.00	711.22	711.22

(C) YEAR WISE BREAK UP OF KGST ASSESSMENT

Dist	No. of Assmts pending	Assmts up to 2004-05	205-06	206-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
TV M	156	0	0	0	0	0	0	0	0	0	0	12	61	81	2
KLM	146	0	0	0	0	0	0	0	0	0	0	35	52	59	0
PTA	19	0	0	0	0	0	0	0	0	0	0	0	1	18	0
ALP	35	0	0	0	0	0	0	0	0	1	6	12	7	4	5
KTM	193	0	1	1	1	1	1	1	1	3	8	50	59	66	0
IDKY	8	0	0	0	0	0	0	0	0	0	1	2	2	3	0
EKM	298	3	0	0	1	1	2	3	2	7	40	64	73	79	23
MTY	284	2	0	0	0	0	0	0	1	3	11	64	92	111	0
TSR	384	22	0	0	0	0	0	0	4	9	35	83	113	118	0
PGT	51	0	0	0	0	0	0	0	1	1	1	1	5	42	0
MP M	38	0	0	0	0	0	0	0	0	6	9	23	0	0	0
KKD	61	8	0	0	0	0	0	0	0	0	0	5	17	31	0
WY D	32	0	0	0	0	0	0	0	0	0	0	0	1	21	10
KNR	79	0	0	0	0	0	0	0	0	0	0	13	28	38	0
KSD	60	0	0	0	0	0	0	0	0	0	0	1	7	52	0
TOTAL	1844	35	1	1	2	2	3	4	9	30	111	365	518	723	40

11. DISPOSAL OF CST ASSESSMENTS

As on 31.03.201, 8186 CST assessments are pending for completion.

(A) DISPOSAL OF CST ASSESSMENT

Dist	No of Assessments pending for disposal			Disposed			Balance up to 31-3-18		
	PSU	others	Total	PSU	others	Total	PSU	others	Total
TVM	10	673	683	2	593	595	8	80	88
KLM	50	1833	1883	9	1044	1053	41	789	830
PTA	0	118	118	0	118	118	0	0	0
ALP	6	697	703	6	617	623	0	80	80
KTM	33	1895	1928	3	1551	1554	30	344	374
IDKY	0	420	420	0	420	420	0	0	0
EKM	64	6119	6183	16	4279	4295	48	1840	1888
MTY	15	6178	6193	9	3776	3785	6	2402	2408
TSR	18	2496	2514	0	1713	1713	18	783	801
PGT	17	2627	2644	14	1950	1964	3	677	680
MPM	0	854	854	0	750	750	0	104	104
KKD	0	2069	2069	0	1860	1860	0	209	209
WYD	0	341	341	0	282	282	0	59	59
KNR	6	2321	2327	0	1710	1710	6	611	617
KSD	2	412	414	1	365	366	1	47	48
TOTAL	221	29053	29274	60	21028	21088	161	8025	8186

(B) ADDITIONAL DEMAND AND COLLECTION OF CST ASSESSMENT (RS IN LAKHS)

Dist	Addl. demand created during 2017-18			Collection from addl. demand		
	PSU	others	Total	PSU	others	Total
TVM	0.00	583.99	583.99	0.00	118.02	118.02
KLM	7.70	756.33	764.03	0.61	104.48	105.09
PTA	0.00	49.55	49.55	0.00	7.08	7.08
ALP	7.57	397.61	405.18	0.00	76.82	76.82
KTM	3.09	477.47	480.56	0.43	102.28	102.71
IDKY	0.00	266.52	266.52	0.00	48.19	48.19
EKM	319.70	2351.12	2670.82	1.11	546.77	547.88
MTY	99.01	7332.20	7431.21	60.18	756.61	816.79
TSR	0.00	2070.62	2070.62	0.00	233.60	233.60
PGT	33.66	8854.97	8888.63	0.00	441.36	441.36
MPM	0.00	1762.00	1762.00	0.00	74.15	74.15
KKD	0.00	939.79	939.79	0.00	124.95	124.95
WYD	0.00	435.14	435.14	0.00	38.30	38.30
KNR	0.00	656.19	656.19	0.00	62.85	62.85
KSD	11.24	1619.97	1631.21	0.00	23.31	23.31
TOTAL	481.97	28553.47	29035.44	62.33	2758.77	2821.10

(C) YEAR WISE BREAK UP OF CST ASSESSMENT

Dist	Assmts pending	Assmts up to 2004-05	205-06	206-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
TVM	88	0	0	0	0	0	0	0	0	0	4	11	22	49	2
KLM	830	0	0	0	0	0	0	0	1	8	67	138	227	389	0
PTA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ALP	80	0	0	0	0	0	0	0	0	4	9	11	14	13	29
KTM	374	0	0	0	0	0	0	1	2	11	22	47	89	202	0
IDKY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EKM	1888	0	1	0	1	2	2	11	20	37	89	132	213	678	702
MTY	2408	0	0	0	0	0	0	0	0	0	26	286	727	1369	0
TSR	801	0	0	0	0	0	0	0	4	14	58	105	165	455	0
PGT	680	0	0	0	1	1	0	0	0	0	0	0	0	0	678
MP M	104	0	0	0	0	0	0	0	0	0	0	1	11	90	2
KKD	209	6	0	0	0	0	0	0	0	0	3	6	28	166	0
WYD	59	0	0	0	0	0	0	0	0	0	0	0	11	48	0
KNR	617	0	0	0	0	0	0	0	0	10	27	67	92	166	255
KSD	48	0	0	0	0	0	0	0	1	2	1	0	2	42	0
TOTAL	8186	6	1	0	2	3	2	12	28	86	306	804	1601	3667	1668

12. MONTHLY ACTION PLAN

Monthly Action Plan of each assessing authority for every month was prepared in advance and forwarded to the Commissioner on or before 23rd of every preceding month. The parameters covered in the list includes cases selected for scrutiny from Commissionerate, Data mining cases, LAR cases, Internal Audit queries, CR cases, OR cases, CST, assessment, Audit assessment cases. District wise disposal is given below.

(A) ACTION PLAN-ACTION TAKEN REPORT-2017-18

Dist	Cases selected from the CCT (16000 cases)			DMC			LAR			Internal audit reports			CR		
	Target	Completed	%	Target	Completed	%	Target	Completed	%	Target	Completed	%	Target	Completed	%
TVM	1537	1461	95	182	164	90	404	368	91	727	647	89	2389	1931	81
KLM	13	6	46	8	8	100	60	52	87	84	69	82	169	138	82
PTA	646	527	82	13	12	92	120	87	73	57	39	68	161	139	86
ALP	1133	943	83	6	6	100	93	49	53	83	48	58	259	185	71
KTM	2383	1868	78	7	10	143	726	455	63	140	80	57	367	296	81
IDKY	358	142	40	8	8	100	317	110	35	360	88	24	319	270	85
EKM	1227	801	65	409	215	53	596	288	48	98	44	45	442	265	60
MTY	1611	1237	77	201	108	54	185	108	58	71	19	27	577	319	55
TSR	1983	1540	78	107	58	54	529	363	69	411	293	71	549	438	80
PGT	288	288	100	26	26	100	240	237	99	157	117	75	360	432	120
MPM	4260	3468	81	46	40	87	671	258	38	285	60	21	282	214	76
KKD	1186	1026	87	119	114	96	109	98	90	108	93	86	361	297	82
WYD	202	168	83	15	8	53	69	64	93	85	69	81	166	130	78
KNR	579	513	89	222	111	50	127	84	66	37	32	86	217	184	85
KSD	0	0	0	0	0	0	136	66	49	94	16	17	164	103	63
TOTAL	17406	13988	80	1369	888	65	4382	2687	61	2797	1714	61	6782	5341	79

(B) ACTION PLAN-ACTION TAKEN REPORT- 2017-18 CONTD..

Dist	OR			CST			AUDIT ASSMT			LT			TOTAL		
	Targ et	Compl eted	%	Targ et	Compl eted	%	Targ et	Compl eted	%	Targ et	Compl eted	%	Targ et	Compl eted	%
TVM	1013	956	94	413	359	87	1376	1303	95	0	0	0	8041	7189	89
KLM	848	628	74	694	592	85	123	94	76	2517	2182	87	4516	3769	83
PTA	350	299	85	122	122	100	82	69	84	104	84	81	1655	1378	83
ALP	474	380	80	564	419	74	39	32	82	999	603	60	3650	2665	73
KTM	1275	1136	89	1656	1554	94	42	69	164	360	562	156	6956	6030	87
IDKY	23	16	70	448	420	94	0	0	0	775	588	76	2608	1642	63
EKM	2121	1525	72	4260	3695	87	26	13	50	360	256	71	9539	7102	74
MTY	1575	1277	81	4366	3671	84	43	39	91	392	447	114	9021	7225	80
TSR	1409	1100	78	2172	1973	91	131	80	61	0	0	0	7291	5845	80
PGT	1367	1560	114	1782	2086	117	202	267	132	330	563	171	4752	5576	117
MPM	1057	774	73	854	750	88	240	10	4	508	366	72	8203	5940	72
KKD	820	669	82	1600	1635	102	62	58	94	241	259	107	4606	4249	92
WYD	384	373	97	336	280	83	168	90	54	280	252	90	1705	1434	84
KNR	752	630	84	1619	1414	87	59	58	98	452	376	83	4064	3402	84
KSD	392	285	73	359	331	92	44	44	100	135	94	70	1324	939	71
TOTAL	13860	11608	84	21245	19301	91	2637	2226	84	7453	6632	89	77931	64385	83

13 SCRUTINY

(a) SCRUTINY OF ANNUAL RETURNS WITH OUT 13,13A RELATING TO THE YEAR 2015-16

Dist	No of returns to be received	No of returns received	Action taken against defaulters	Balance	No of returns scrutinised	Defects traced out from KAVATIS scrutiny
TVM	13388	11657	1489	242	9476	1876
KLM	10222	9807	415	0	4005	1222
PTA	6204	5597	549	58	1063	175
ALP	9081	8153	879	49	3469	878
KTM	11112	10663	449	0	5673	1005
IDKY	4558	4256	302	0	1174	350
EKM	13863	13423	440	0	4535	495
MTY	17134	16025	1085	24	5965	656
TSR	17040	16600	440	0	7240	830
PGT	11311	10861	450	0	3142	728
MPM	13823	11825	1617	381	6255	486
KKD	15469	14030	978	461	6007	804
WYD	3742	3535	184	23	949	170
KNR	11215	10543	672	0	5242	881
KSD	5670	5077	0	593	911	139
TOTAL	163832	152052	9949	1831	65106	10695

(B) SCRUTINY OF ANNUAL RETURNS WITH OUT 13,13A CONTD (RS IN LAKHS)

Dist	Addl. demand created	Collection from addl. demand
TVM	2930.12	526.21
KLM	718.74	190.46
PTA	33.48	13.36
ALP	414.35	178.31
KTM	462.22	101.05
IDKY	86.86	53.77
EKM	923.63	97.33
MTY	1137.02	247.59
TSR	616.00	189.23
PGT	499.97	158.09
MPM	432.89	171.22
KKD	399.53	158.86
WYD	172.51	25.74
KNR	566.32	162.94
KSD	354.54	36.85
TOTAL	9748.18	2311.00

14. ANNUAL RETURN SCRUTINY WITH FORM 13,13A FOR 2015-16

Dist	No of dealers liable to file Form 13 & 13 A during 2015-16	Filed	Defaulters	No of annual returns scrutinised along with Form 13,13A	Balance to be scrutinised	Addl demand created	Collection
TVM	4499	3975	524	3299	676	2410.66	3265.42
KLM	3957	3521	436	2641	880	1429.68	265.80
PTA	1688	1539	149	829	710	362.70	41.77
ALP	2538	2291	247	1587	704	763.85	177.70
KTM	4342	4081	261	3421	660	1869.43	204.89
IDKY	1519	1386	133	1040	346	149.13	35.49
EKM	7191	6696	495	3689	3007	8736.34	538.57
MTY	6797	6107	690	3606	2501	2465.12	147.14
TSR	5867	5478	389	3085	2393	1924.62	421.50
PGT	3913	3738	175	2296	1442	4643.74	388.65
MPM	4597	3790	807	1826	1964	359.07	109.30
KKD	5628	4919	709	3127	1792	1279.41	304.44
WYD	955	891	64	431	460	260.71	36.59
KNR	3998	3515	483	2346	1169	546.51	97.48
KSD	1469	1269	200	355	914	197.42	27.83
TOTAL	58958	53196	5762	33578	19618	27398.39	6062.57

15. AUDIT VISIT

(A) AUDIT VISIT AND ASSESSMENT FOR THE CURRENT YEAR (RS IN LAKHS)

Dist	Target for audit visit current year	No of audit visit registered current year	No of permission granted	No of Audit visit Conducted	Assessment completed in the audit visit conducted during current year	Addl.demand created	Collection from addl.demand	% of audit visit conducted with the Target
TVM	228	45	31	12	5	1.31	0.00	5
KLM	343	4	5	5	17	25.81	1.99	1
PTA	84	0	0	0	0	0.00	0.00	0
ALP	244	2	2	14	0	3.60	6.05	6
KTM	198	1	1	1	2	0.00	0.00	1
IDKY	264	0	0	0	0	0.00	0.00	0
EKM	261	0	2	98	0	17.00	17.03	38
MTY	816	4	4	4	4	3.12	3.14	0
TSR	741	0	1	1	2	1.04	0.45	0
PGT	162	130	130	105	97	175.08	17.09	65
MPM	240	2	2	2	10	111.43	15.28	1
KKD	260	37	40	43	39	18.47	9.34	17
WYD	50	0	0	8	53	44.58	5.64	16
KNR	187	0	0	0	0	0.00	0.00	0
KSD	0	0	0	0	0	0.00	0.00	0
TOTAL	4078	225	218	293	229	401.44	76.01	7

(B) AUDIT VISIT AND ASSESSMENT FOR THE YEAR 2016 - 17 (RS IN LAKHS)

District	No. of permissions granted	No. of audit visit conducted	No. of assessment completed	Addl Demand created	collection from Addl. demand
TVM	66	54	52	48.05	8.61
KLM	54	38	32	52.50	13.25
PTA	123	102	82	45.41	21.37
ALP	174	170	158	72.56	30.61
KTM	135	95	69	36.90	18.47
IDKY	65	54	42	15.26	8.62
EKM	95	81	31	51.05	10.40
MTY	180	170	148	221.47	58.99
TSR	7	6	5	7.20	1.67
PGT	312	298	288	47.06	27.78
MPM	144	144	90	59.34	49.37
KKD	239	221	201	123.21	69.75
WYD	12	30	29	11.73	3.42
KNR	127	119	116	42.17	17.02
KSD	55	44	44	9.84	7.48
TOTAL	1788	1626	1387	843.75	346.81

16. PENDING ASSESSMENTS IN LUXURY TAX (RS IN LAKHS)

Dist	year	No of assessments pending	No of Assessments completed	Balance	Addl. demand created	Collection from addl. demand
Tvm	2012-13	3	3	0	63.21	303.56
	2013-14	192	191	1	282.99	90.62
	2014-15	386	233	153	168.76	34.21
	2015-16	690	298	392	106.55	43.26
	2016-17	1051	266	785	61.32	17.06
	Total		2322	1002	1320	682.83
Klm	2013-14	63	63	0	270.31	16.64
	2014-15	161	120	41	209.01	19.74
	2015-16	353	129	224	23.88	9.64
	2016-17	480	98	382	27.61	4.15
	Total		1057	410	647	530.81
Pta	2013-14	36	36	0	59.87	1.38
	2014-15	67	26	41	0.50	0.42
	2015-16	146	37	109	0.42	0.41
	2016-17	179	30	149	0.00	0.00
	Total		428	129	299	60.79
Alp	2012-13	22	21	1	6.18	9.35
	2013-14	193	146	47	81.35	11.53
	2014-15	289	47	242	121.31	7.39
	2015-16	477	32	445	9.69	8.04
	2016-17	853	327	526	1.79	0.48
	Total		1834	573	1261	220.32
Ktym	2012-13	7	7	0	16.58	3.53
	2013-14	104	102	2	104.59	3.69
	2014-15	194	129	65	179.68	5.78
	2015-16	327	193	134	25.51	6.12
	2016-17	438	129	309	9.81	5.02
	Total		1070	560	510	336.17
Idu	2012-13	4	4	0	1192.32	2.99
	2013-14	62	55	7	1273.70	3.32
	2014-15	161	73	88	1200.19	8.77
	2015-16	404	169	235	1152.72	10.28
	2016-17	628	231	397	123.26	11.04
	Total		1259	532	727	4942.20
Ekm	2012-13	0	0	0	0.00	7.53
	2013-14	48	48	0	31.00	27.78
	2014-15	145	83	62	23.73	69.81
	2015-16	341	180	161	25.62	188.89
	2016-17	573	110	463	102.12	7.11
	2017-18	563	30	533	43.39	0.01
	Total		1670	451	1219	225.86
Mtty	2012-13	0		0	0.00	5.45
	2013-14	27	27	0	162.74	13.98
	2014-15	39	29	10	185.97	7.78

	2015-16	263	94	169	138.85	7.97
	2016-17	592	310	282	16.70	13.84
	Total	921	460	461	504.26	49.02
Tsr	2013-14	25	25	0	7.70	24.88
	2014-15	147	139	8	9.26	8.59
	2015-16	357	336	21	11.49	7.76
	2016-17	784	485	299	9.84	2.79
	Total	1313	985	328	38.29	44.02
Pkd	2012-13	42	42	0	1.24	0.18
	2013-14	96	96	0	25.35	0.40
	2014-15	513	510	3	218.87	11.69
	2015-16	545	482	63	118.34	37.40
	2016-17	595	376	219	9.43	8.78
	Total	1791	1506	285	373.23	58.45
Mpm	2012-13	0	0	0	2.66	0.53
	2013-14	0	0	0	9.86	4.53
	2014-15	2	1	1	4.59	1.24
	2015-16	19	3	16	4.13	3.29
	2016-17	107	13	94	9.86	9.34
	Total	128	17	111	31.10	18.93
Kkd	2013-14	15	15	0	40.76	32.83
	2014-15	58	40	18	16.02	5.51
	2015-16	173	108	65	13.51	12.36
	2016-17	282	95	187	29.56	15.06
	Total	528	258	270	99.85	65.76
Wyd	2012-13	0	0	0	0.00	2.77
	2013-14	6	6	0	34.56	10.56
	2014-15	57	56	1	18.78	6.72
	2015-16	170	110	60	21.34	8.32
	2016-17	305	80	225	11.05	2.95
	Total	538	252	286	85.73	31.32
Knr	2013-14	13	12	1	5.19	1.00
	2014-15	26	9	17	1.75	0.95
	2015-16	97	22	75	5.94	0.52
	2016-17	261	30	231	2.76	0.10
	Total	397	73	324	15.64	2.57
Ksd	2015-16	31	16	15	1.80	1.33
	2016-17	132	78	54	0.06	0.14
	Total	163	94	69	1.86	1.47
TOTAL	2012-13	78	77	1	1282.19	335.89
	2013-14	880	822	58	2389.97	243.14
	2014-15	2245	1495	750	2358.42	188.60
	2015-16	4393	2209	2184	1659.79	345.59
	2016-17	7260	2658	4602	415.17	97.86
	2017-18	563	30	533	43.39	0.01
	GRAND TOTAL	15419	7302	8117	8148.94	1211.09

17. ASSESSMENT

(A) MONTHLY DISPOSAL OF ASSESSMENTS FOR MAR-18 (RS IN LAKHS)

Dist	Monthly disposal u/s 22		Monthly disposal u/s 24		Monthly disposal u/s 25		Monthly disposal of KGST		Monthly disposal CST		Monthly disposal of Others		Total	
	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount
TVM	25	10.4	1	5.90	408	4842.20	22	266.0	44	136.7	71	3.9	571	5265.22
KLM	41	3.7	8	14.95	476	810.26	27	112.1	125	64.3	112	33.7	789	1038.97
PTA	8	12.1	1	0.08	117	121.29	4	6.5	0	0.0	10	67.9	140	207.79
ALP	4	1.0	0	0.00	0	393.90	9	18.1	15	4.7	192	56.6	220	474.272
KTM	0	0.0	0	0.00	199	365.06	3	2.2	28	12.1	68	37.7	298	417.074
IDKY	1	0.3	1	0.46	181	145.52	11	1.1	5	20.6	44	61.3	243	229.35
EKM	7	16.6	0	0.00	406	5780.27	7	0.8	231	172.4	10	18.1	661	5988.12
MTY	3	3.7	1	0.19	366	5482.24	12	131.5	352	961.6	222	40.2	956	6619.46
TSR	4	1.6	0	0.00	240	753.59	111	91.2	60	237.7	21	3.0	436	1086.98
PGT	5	4.0	2	0.01	400	832.27	1	0.7	50	11.2	72	6.5	530	854.7
MPM	7	0.8	0	0.00	211	206.89	0	0.0	37	107.9	36	43.5	291	359.02
KKD	8	1.1	0	0.00	421	667.35	5	8.4	83	62.6	58	7.8	575	747.32
WYD	11	0.0	9	7.16	136	128.40	1	0.0	22	298.8	68	47.3	247	481.63
KNR	5	0.2	5	1.03	306	237.53	2	47.9	184	162.0	114	20.5	616	469.2
KSD	0	0.0	1	1.00	44	81.91	5	0.0	14	172.9	31	48.6	95	304.4
TOTAL	129	55.5	29	30.78	3911	20848.7	220	687	1250	2425	1129	496.55	6668	24543.5

(B) ASSESSMENT QUOTA

Dist	Quota		Assessment completed				Percentage of completion of Assessment	
	In the Month	Upto the month	In the Month		Upto the month		In the Month	Upto the month
			No	Amt	No	Amt		
TVM	685	7835	571	5265.22	5546	22662.76	83	289
KLM	680	8160	789	1038.97	6316	9245.16	116	113
PTA	340	4080	140	207.79	1561	3027.65	41	74
ALP	610	7170	220	474.27	4520	5597.60	36	78
KTM	800	9175	298	417.07	5432	7603.82	37	83
IDKY	365	4380	243	229.35	1913	2145.31	67	49
EKM	1275	13800	661	5988.12	8192	70898.42	52	514
MTY	925	10965	956	6619.46	10227	36593.38	103	334
TSR	900	9750	436	1086.98	5372	15476.12	48	159
PGT	790	9305	530	854.70	7726	33465.16	67	360
MPM	540	6440	291	359.02	3620	3784.03	54	59
KKD	845	9865	575	747.32	6858	8600.24	68	87
WYD	215	2610	247	481.63	2005	2100.08	115	80
KNR	685	8080	616	469.20	5924	4461.10	90	55
KSD	240	2880	95	304.40	1508	2931.85	40	102
TOTAL	9895	114495	6668	24543.51	76720	228592.68	67	200

18. DATA MINING CASES**(A) DATA MINING REPORTS**

District	No of data mining reports received	Action taken on data mining report	Action pending on data mining report	Addl. revenue Generated (Rs in Lakhs)
TVM	13	9	4	18.11
KLM	34	25	9	79.52
PTA	12	2	10	13.06
ALP	28	26	2	26.83
KTM	10	10	0	2.08
IDKY	0	0	0	0.00
EKM	502	188	314	818.67
MTY	357	245	112	440.73
TSR	260	227	33	3720.21
PGT	29	28	1	691.33
MPM	46	40	6	79.58
KKD	150	123	27	184.80
WYD	15	9	6	6.58
KNR	293	58	235	27.29
KSD	85	85	0	184.35
TOTAL	1834	1075	759	6293.14

(B) YEAR WISE PENDENCY OF DATA MINING CASES

District	Total no .of DMC pending as on 31-3-2018	DMC relating to the year up to 2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
TVM	4	0	2	1	0	1	0	0
KLM	9	0	0	0	0	0	9	0
PTA	10	0	0	0	3	5	2	
ALP	2	0	0	0	0	1	1	0
KTM	0	0	0	0	0	0	0	0
IDKY	0	0	0	0	0	0	0	0
EKM	314	24	54	62	69	57	32	16
MTY	112	8	8	11	15	57	13	0
TSR	33	7	5	9	7	3	2	0
PGT	1	0	0	0	1	0	0	0
MPM	6	0	0	0	1	3	2	0
KKD	27	0	3	4	10	5	5	0
WYD	6	0	0	0	0	5	1	0
KNR	235			1		32	1	201
KSD	0	0	0	0	0	0	0	0
TOTAL	759	39	72	88	106	169	68	217

19. TIME BAR CASES

(A) TIME BAR CASES PENDING AS ON 31-3-2017 (UPTO 2011-12) IN LAKHS

Dist	No of cases pending as on 31/03/2017	Disposed	Balance	Addl. demand created	Collection from addl. demand
TVM	20	18	2	116.42	0.00
KLM	148	104	44	232.14	14.25
PTA	114	66	48	45.85	2.54
ALP	250	207	43	905.09	128.82
KTM	118	66	52	138.80	37.23
IDKY	15	12	3	80.91	0.24
EKM	1765	660	1105	10759.42	965.99
MTY	387	306	81	12417.03	63.40
TSR	824	602	222	879.63	75.42
PGT	63	61	2	595.12	0.62
MPM	115	87	28	212.60	3.44
KKD	234	164	70	164.70	25.43
WYD	10	10	0	2.28	1.73
KNR	26	25	1	5.41	0.00
KSD	1	0	1	0.00	0.00
TOTAL	4090	2388	1702	26555.40	1319.11

(B) CURRENT TIME BAR CASES (2012-13)

Dist	No of cases pending	Disposed	Balance	Addl. demand created	Collection from addl. demand
TVM	68	46	22	162.96	2.84
KLM	256	159	97	860.30	7.92
PTA	153	77	76	79.70	4.40
ALP	605	251	354	122.96	18.38
KTM	227	176	51	180.51	8.31
IDKY	37	30	7	53.64	6.05
EKM	184	75	109	198.28	11.23
MTY	651	553	98	637.63	61.49
TSR	446	161	285	404.76	6.55
PGT	32	32	0	243.64	50.52
MPM	182	142	40	28.15	1.88
KKD	155	135	20	256.11	42.66
WYD	27	2	25	0.18	0.18
KNR	52	39	13	5.51	0.00
KSD	1	0	1	0.00	0.00
TOTAL	3076	1878	1198	3234.33	222.41

20. ASSESSMENT/PENALTY NOTICES APPROVED BY DC/IAC AS ON 31-3-2018

Dist	Scrutiny, Annual return with Form No.13 & 13A verification and assessment	LAR	Internal Audit Report	Data Mining Report	OR/CR	Audit Assmt. reports	Penalty	CST	Data from external agencies	Total no. Of notices approved (col.2 to 10)
1	2	3	4	5	6	7	8	9	10	11
TVM	326	25	7	2	653	7	113	199	3	1335
KLM	113	0	0	2	14	0	0	27	0	156
PTA	102	1	5	0	12	0	3	0	0	123
ALP	515	12	2	2	197	1	48	49	14	840
KTM	386	40	13	7	470	9	197	75	28	1225
IDKY	37	3	4	0	30	0	7	4	0	85
EKM	1547	176	28	124	1605	11	39	1204	0	4734
MTY	1631	40	11	72	1416	23	593	1195	66	5047
TSR	126	0	9	1	48	0	21	27	10	242
PGT	339	5	10	0	65	0	0	29	0	448
MPM	141	1	5	0	135	0	0	95	0	377
KKD	736	37	6	23	316	25	61	343	2	1549
WYD	287	31	31	6	347	52	261	181	122	1318
KNR	929	21	7	5	387	80	107	254	4	1794
KSD	179	15	3	1	240	0	853	143	0	1434
TOTAL	7394	407	141	245	5935	208	2303	3825	249	20707

21 CASES SELECTED FROM THE COMMISSIONERATE (RS IN LAKHS)

Dist	No of dealers received	No of cases received	Scrutinized		No of cases in which no defects is noticed	No of cases in which defects is noticed	Assessment completed		Balance dealers	Balance cases	Addl .demand created	Collection
			No of dealers	No of cases			No of dealers	No of cases				
TVM	309	504	299	504	175	204	160	287	10	0	715.03	75.21
KLM	1312	3482	1302	3480	2694	679	392	533	10	2	523.46	133.92
PTA	735	2229	658	2018	725	1293	458	891	77	211	647.87	132.83
ALP	1034	2755	982	2601	1077	952	579	936	52	154	1249.83	172.27
KTM	1953	6586	1846	5971	3371	2588	762	1868	107	615	1024.01	149.18
IDKY	747	2139	747	2042	1226	729	401	590	0	97	260.72	64.40
EKM	2806	6525	2286	4884	1367	3516	875	1582	520	1641	10535.73	453.18
MTY	2256	6586	1983	5509	4785	724	343	592	273	1077	951.65	149.41
TSR	2233	5288	1597	3975	2534	1433	641	982	636	1313	1828.09	320.29
PGT	1478	4315	1478	4315	2866	1449	617	1154	0	0	4805.96	136.67
MPM	1680	4260	1337	3468	1904	753	378	619	343	792	220.38	67.73
KKD	2239	6234	2190	6038	3860	2179	1214	2341	49	196	2451.57	350.75
WYD	412	860	332	860	304	522	246	572	80	0	194.46	27.27
KNR	1404	3526	1364	3458	1536	1929	1153	2370	40	68	2418.70	432.18
KSD	600	1128	600	1128	762	245	135	245	0	0	194.16	40.17
TOTAL	21198	56417	19001	50251	29186	19195	8354	15562	2197	6166	28021.62	2705.46

II INTELLIGENCE WING

1(A) ACHIEVEMENT OF COLLECTION DURING 2017-18 (RS IN LAKHS)

Dist	Security Deposit Collected		Compounding Fee Collected		Penalty & Redemption fee collected	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
TVM	664.04	236.03	224.58	29.675	427.56	243.1
KLM	527.29	130.78	79.52	4.35	72.58	86.48
PTA	75.39	17.25	18.41	6.94	66.04	31.21
ALP	448.16	122.04	116.17	16.77	98.52	40.43
KTM	236.42	54.29	95.53	24.44	97.39	61.86
IDKY	293.23	55.61	90.03	38.99	68.95	40.42
IB	28.95	3.68	154.04	61.28	173.4	166.13
SUB TOTAL	2273.48	619.68	778.28	182.445	1004.44	669.63
EKM	1053.83	205.9	290.32	135.42	271.38	174.09
MTY	474.56	102.07	89.71	49.79	124.59	113.45
TSR	315.94	67.9	106.9	58.45	114.52	54.7
PKD	971.55	246.15	94.6	29.37	252.85	225.88
IB	15.35	2.19	451.75	420.41	384.78	252.95
Sub total	2831.23	624.21	1033.28	693.44	1148.12	821.07
MPM	455.04	101.14	116.09	109.5	76.1	65.51
KKD	790.5	153.05	93.04	95.15	51.75	11.28
WYD	297.23	51.01	14.6	15.11	32.83	58.81
KNR	436	85.98	79.49	29.9	72.53	59.87
KSD	527.82	113.89	39.25	7.26	255.55	271.04
Mahe	147.37	27.41	0	0	32.08	26.99
Mahe						
SUB TOTAL	2653.96	532.48	342.47	256.92	520.84	493.5
GRAND TOTAL	7758.67	1776.37	2154.03	1132.805	2673.4	1984.2

1(B) ACHIEVEMENT OF COLLECTION: AS ON 31-3-2018 CONTD (RS IN LAKHS)

Dist	Tax collected		Total		
	2016-17	2017-18	2016-17	2017-18	Growth %
TVM	1014.18	596.36	2330.36	1105.165	-53
KLM	817.69	51.58	1497.08	273.19	-82
PTA	47.44	15.2	207.28	70.6	-66
ALP	283.79	53.52	946.64	232.76	-75
KTM	310.96	97.21	740.3	237.8	-68
IDKY	212.94	124.44	665.15	259.46	-61
IB	1113.79	778.7	1470.18	1009.79	-31
SUB TOTAL	3800.79	1717.01	7856.99	3188.765	-59
EKM	1400.06	609.78	3015.59	1125.19	-63
MTY	1294.08	430.41	1982.94	695.72	-65
TSR	475.88	152.68	1013.24	333.73	-67
PKD	215.53	201.41	1534.53	702.81	-54
IB	1656.54	2205.36	2508.42	2880.91	15
Sub total	5042.09	3599.64	10054.72	5738.36	-43
MPM	251.1	203.83	898.33	479.98	-47
KKD	110.6	92.09	1045.89	351.57	-66
WYD	10.49	61.24	355.15	186.17	-48
KNR	128.79	107.49	716.81	283.24	-60
KSD	125.67	18.66	948.29	410.85	-57
Mahe	15.41	20.65	194.86	75.05	-61
IB	1188.98	956.16	1188.98	956.16	-20
SUB TOTAL	1831.04	1460.12	5348.31	2743.02	-49
GRAND TOTAL	10673.92	6776.77	23260.02	11670.145	-50

2 DISPOSAL OF CR FILES

DIST	No of CR files as on 31-3-17	No. of new CR files created from shop inspection in the year	TOTAL	No. of C.R file disposed	Balance	Amount of Revenue generated (Rs in Lakhs)
TVM	268	22	290	208	82	6735.16
KLM	98	25	123	108	15	1392.89
PTA	41	3	44	39	5	79.5
ALP	58	36	94	90	4	480.66
KTM	110	43	153	122	31	141.77
IDKY	95	42	137	132	5	247.76
IB	313	393	706	559	147	1046.15
SUB TOTAL	983	564	1547	1258	289	10123.89
EkM	308	75	383	313	70	1744.29
Matty	311	150	461	303	158	3625.54
Tsr	108	43	151	89	62	2173.31
Pkd	57	60	117	105	12	359.37
IB	24	20	44	19	25	649.69
SUB TOTAL	808	348	1156	829	327	8552.2
MPM	40	45	85	83	2	297.99
KKD	83	17	100	92	8	325.57
WYD	68	1	69	66	3	145.13
KNR	20	18	38	37	1	149.51
KSD	9	26	35	35	0	54.11
IB						
SUB TOTAL	220	107	327	313	14	972.31
GRAND TOTAL	2011	1019	3030	2400	630	19648.4

3 DISPOSAL OF OR FILES

DIST	No of OR files as on 31-3-17	No.New OR files created	TOTAL	No.OR files disposed	Balance	SD collected (Rs in Lakhs)	penalty imposed (Rs in Lakhs)
TVM	1647	1538	3185	3094	91	216.2	495.34
KLM	1703	1130	2833	2825	8	130.78	561.85
PTA	340	467	807	781	26	17.25	62.81
ALP	1284	662	1946	1687	259	122.04	114.17
KTM	817	887	1704	1692	12	54.32	287.73
IDKY	91	715	806	802	4	55.61	65.21
IB	28	287	315	165	150	3.61	0.99
SUB TOTAL	5910	5686	11596	11046	550	599.81	1588.1
Ekm	4937	3816	8753	7291	1462	205.9	1197.64
Matty	739	2364	3103	2729	374	102.07	691.02
Tsr	686	2582	3268	2382	886	67.9	453.93
Pkd	515	2443	2958	2912	46	246.15	398.15
IB	17	31	48	29	19	2.19	2.51
SUB TOTAL	6894	11236	18130	15343	2787	624.21	2743.25
MPM	167	1315	1482	1468	14	101.14	213.76
KKD	836	1856	2692	2679	13	153.05	376.03
WYD	83	721	804	801	3	51.01	86.52
KNR	48	1249	1297	1290	7	85.98	134.53
KSD	42	1337	1379	1372	7	113.89	118.71
IB	2	349	351	351	0	27.41	27.41
Mahe	1178	6827	8005	7961	44	532.48	956.96
SUB TOTAL	13982	23749	37731	34350	3381	1756.5	5288.31
GRAND TOTAL	1647	1538	3185	3094	91	216.2	495.34

4 SHOP INSPECTION

Dist	No of shop inspected	No of offence detected	C.F Collected (Rs in Lakhs)
TVM	16	28	29.68
KLM	25	22	4.35
PTA	2	2	6.94
ALP	10	10	16.59
KTM	15	11	23.61
IDKY	19	17	38.99
IB	11	6	26.46
SUB TOTAL	98	96	146.62
Ekm	72	68	135.42
Matty	142	138	49.79
Tsr	39	39	58.45
Pkd	58	53	29.37
IB	18	9	33.70
SUB TOTAL	329	307	306.73
MPM	24	29	109.50
KKD	23	30	95.15
WYD	1	1	15.11
KNR	18	17	29.90
KSD	35	32	7.09
SUB TOTAL	101	109	256.75
GRAND TOTAL	528	512	710.10

5 VEHICLE CHECKING (RS IN LAKHS)

Dist	No of Vehicle Checked	No of offence detected	SD Collected	SD refunded
TVM	29588	1232	236.03	34.47
KLM	27469	975	130.60	90.30
PTA	6595	210	17.24	6.56
ALP	5500	421	122.04	5.77
KTM	9358	656	54.25	31.85
IDKY	21158	804	55.61	10.85
IB	6573	128	9.48	0.00
SUB TOTAL	106241	4426	625.25	179.80
EkM	47971	1685	205.90	198.55
Matty	43399	904	102.07	100.74
Tsr	15494	1094	67.90	9.70
Pkd	93257	2201	246.15	23.13
IB TOTAL	1270	31	2.19	0.00
SUB TOTAL	201391	5915	624.21	332.12
MPM	27497	816	101.22	15.76
KKD	16750	1303	153.05	9.13
WYD	15025	713	51.01	0.08
KNR	21439	1129	85.98	12.20
KSD	45304	1604	113.89	2.65
Mahee	10333	349	27.41	0.00
SUB TOTAL	136348	5914	532.56	39.82
GRAND TOTAL	443980	16255	1782.02	551.74

6 DATA MINING REPORTS

District	No of data mining reports received	Action taken on data mining report	Action pending on data mining report	Addl. revenue Generated (Rs in Lakhs)
TVM	97	83	14	408.87
KLM	18	14	4	0.00
PTA	9	6	3	0.00
ALP	24	20	4	12.67
KTM	19	15	4	118.26
IDKY	6	6	0	0.00
SUB TOTAL	173	144	29	539.80
IAC(I) Ekm	7	2	5	1.06
IAC(I) Matty	7	1	6	0.25
IAC(I) Tsr	13	4	9	0.67
IAC(I) Pkd	2	0	2	0.00
IB TOTAL	12	11	1	0.00
SUB TOTAL	41	18	23	1.98
MPM	0	0	0	0.00
KKD	7	6	1	59.00
WYD	0	0	0	0.00
KNR	0	0	0	0.00
KSD	0	0	0	0.00
IB	1	1	0	6.04
SUB TOTAL	8	7	1	65.04
GRAND TOTAL	222	169	53	606.82

7 INVESTIGATION BRANCH

District	No of verification of extracts collected from business places ,check posts etc.	No of cases booked as per the information collected	Add. revenue generated (Rs in Lakhs)
TVM	468	501	0.00
KLM	265	17	531.12
PTA	52	52	41.95
ALP	337	0	166.63
KTM	380	89	276.00
IDKY	1353	83	22.10
SUB TOTAL	2855	742	1037.80
TSR	675	99	331.31
PGT	1249	116	372.14
MTY	935	144	730.38
EKM	1280	123	1447.08
SUB TOTAL	4139	482	2880.91
MPM	88	93	95.76
KKD	523	281	2296.69
WYD	240	49	69.97
KNR	142	142	105.41
KSD	111	65	36.15
SUB TOTAL	1104	630	2603.98
GRAND TOTAL	8098	1854	6522.69

III APPELLATE WING

ABOUT APPELLATE WING

Appellate wing deals with the follow up of disposal of First Appellate Authorities ie. Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals). At present there are 28 appellate authorities comprising of 13 Deputy Commissioner (Appeals) and 15 Assistant Commissioner (Appeals). Appellate wing is monitoring the prompt dispatch of appellate orders by the Appellate authorities. On receipt of appellate orders from the appellate authorities' respective sections and the superintendent call for remarks from the Assessing Authorities, Deputy Commissioners and Law Officers concerned for filing second appeal before the tribunal or for taking the cases for suo moto revision by the Commissioner if any.

A monthly report of legal meetings conducted at district Deputy Commissioner's level of the respective nodal officers and assessing authorities concerned are also being followed up.

Total number of cases pending for disposal before the first appellate authorities as on 01-04-2017 is 26308 with an amount of Rs.191471.98 Lakhs.

The Work done by the Deputy Commissioner (Appeal) and Assistant Commissioner (Appeals) is given below.

1 DISPOSAL OF APPEALS) (RS IN LAKHS)

Name & Designation	No of appeal Pending as on 01.04.2017						No. of Appeals received In the year						Total for disposal						
	AIT	LT	RP	ST	KVAT	Total	AIT	LT	ST	RP	KVAT	Total	AIT	LT	RP	ST	KVAT	Total	
Sri.Baburaj, Asst.Commissioner (Appeals), Kollam	No.	0	0		25	1615	1640	0	0	2		1591	1593	0	0		27	3206	3233
	Amount	0	0		236.05	2473.41	2709.46	0	0	32.71		5136.05	5168.76	0	0		268.76	7609.46	7878.22
Smt.Prasanna.S, Asst. Commissioner (Appeals), Alappuzha	No.	0	0		0	1204	1204	0	0	0		464	464	0	0		0	1668	1668
	Amount	0	0		0	3312.67	3312.67	0	0	0		1136.01	1136.01	0	0		0	4448.68	4448.68
Sri.Vijilal I V, Asst. Commissioner (Appeals), Pathanamthitta	No.	0	0		0	565	565	0	0	0	31	795	826	0	0	31	0	1360	1391
	Amount	0	0		0	1597.12	1597.12	0	0	0	255	2528.74	2783.34	0	0	255	0	4125.86	4380.46
Sri.Sreekumar K J, Asst. Commissioner (Appeals), Kottayam	No.	0	0		19	1501	1520	0	0	3	2	874	879	0	0	2	22	2375	2399
	Amount	0	0		327.28	2913.71	3240.99	0	0	7.5	0.2	2566.88	2574.58	0	0	0.2	334.78	5480.59	5815.57
Sri.Johnson P G., Asst. Commissioner (Appeals), Idukki	No.	0	32		0	592	624	0	0	8	51	157	216	0	8	51	32	749	840
	Amount	0	193		0	1717.42	1910.14	0	0	132.7	157	348.66	638.07	0	133	157	192.72	2066.08	2548.21
Sri.Sudjith.P.R, Asst. Commissioner (Appeals) I, Ernakulam	No.	0	0		0	2395	2395	0	0	0		757	757	0	0		0	3152	3152
	Amount	0	0		0	9582.62	9582.62	0	0	0		4407.97	4407.97	0	0		0	13990.59	13990.59
Sri.Aseem S R, Asst. Commissioner (Appeals) II Ernakulam	No.	0	0		0	1755	1755	0	0	0		1199	1199	0	0		0	2954	2954
	Amount	0	0		0	3144.02	3144.02	0	0	0		6294.91	6294.91	0	0		0	9438.93	9438.93
Sri.Reji.S., Asst. Commissioner (Appeals) III, Ernakulam	No.	0	0		0	2221	2221	0	0	0		756	756	0	0		0	2977	2977
	Amount	0	0		0	8995.67	8995.67	0	0	0		4953.8	4953.8	0	0		0	13949.47	13949.47
Smt.Shylapriya V, Asst. Commissioner (Appeals), Thrissur	No.	0	0		0	1680	1680	0	0	0		815	815	0	0		0	2495	2495
	Amount	0	0		0	5180.46	5180.46	0	0	0		2971.94	2971.94	0	0		0	8152.4	8152.4
Sri.Mansoorali.K, Asst. Commissioner (Appeals), Palakkad	No.	0	0		0	1820	1820	0	0	0		958	958	0	0		0	2778	2778
	Amount	0	0		0	4213.66	4213.66	0	0	0		4884.7	4884.7	0	0		0	9098.36	9098.36
Smt.Saritha.V Asst. Commissioner (Appeals), Kozhikode	No.	0	0		0	1357	1357	0	0	0		849	849	0	0		0	2206	2206
	Amount	0	0		0	5036.42	5036.42	0	0	0		3006.6	3006.6	0	0		0	8043.02	8043.02
Sri.Shibin Sandeep.P, Asst. Commissioner (Appeals), Malappuram	No.	0	0		0	517	517	0	0	0		361	361	0	0		0	878	878
	Amount	0	0		0	1380.9	1380.9	0	0	0		1916.41	1916.41	0	0		0	3297.31	3297.31
Sri.Vineth Krishna.U Asst. Commissioner (Appeals), Kannur	No.	0	0		0	1246	1246	0	0	0		730	730	0	0		0	1976	1976
	Amount	0	0		0	3543.92	3543.92	0	0	0		1615.73	1615.73	0	0		0	5159.65	5159.65
Sri.Sujesh.P Asst. Commissioner (Appeals), Wayanad	No.	0	0		0	52	52	0	0	0		135	135	0	0		0	187	187
	Amount	0	0		0	312.04	312.04	0	0	0		503.21	503.21	0	0		0	815.25	815.25
Sri.Krishnan Nair.A, Asst. Commissioner (Appeals), Kasaragod	No.	0	0		0	159	159	0	0	0		165	165	0	0		0	324	324
	Amount	0	0		0	592.7	592.7	0	0	0		549.84	549.84	0	0		0	1142.54	1142.54
TOTAL	No.	0	32	0	44	18679	18755	0	0	13	84	10606	10703	0	8	84	81	29285	29458
	Amount	0	193	0	563.33	53996.74	54752.79	0	0	173	411	42821.45	43405.87	0	133	411	796.26	96818.19	98158.66

Name & Designation	Disposed up to the end Of the month						Appeal Deleted/Rejected	File Transfer KVAT	File Transfer ST	Balance Pending					
	AIT	LT	RP	ST	KVAT	Total				AIT	LT	RP	ST	KVAT	Total
Sri.Baburaj, Asst.Commissioner (Appeals), Kollam	No.	0	0		2	706	708		1408	0	0	0	25	1092	1117
	Amt	0	0		5.1	500.65	505.77		5944.05	0	0		263.64	1164.8	1428.4
Smt.Prasanna.S, Asst.Commissioner (Appeals), Alappuzha	No.	0	0		0	822	822		400	0	0		0	446	446
	Amt	0	0		0	2737.5	2737.5		918.95	0	0		0	792.23	792.23
Sri.Vijilal I V, Asst.Commissioner (Appeals), Pathanamthitta	No.	0	0	7	0	563	570		51	0	0	24	0	746	770
	Amt	0	0	5.5	0	2220.38	2225.88		273.47	0	0	249.1	0	1632	1881.11
Sri.Sreekumar K J, Asst.Commissioner (Appeals), Kottayam	No.	0	0		4	571	575		762	0	0	2	18	1042	1062
	Amt	0	0		218	792.65	1011.1		2522.19	0	0	0.2	116.33	2165.8	2282.28
Sri.Johnson P G., Asst.Commissioner (Appeals), Idukki	No.	0	0	10	28	654	692		56	0	8	41	4	39	92
	Amt	0	0	111	165	1544.32	1820.27		102.93	0	133	45.61	27.83	418.83	625.01
Sri.Sudjith.P.R, Asst.Commissioner (Appeals) I, Ernakulam	No.	0	0		0	1125	1125		1000	0	0		0	1027	1027
	Amt	0	0		0	1114.93	1114.93		8314.76	0	0		0	4560.9	4560.9
Sri.Aseem S R, Asst.Commissioner (Appeals) II Ernakulam	No.	0	0		0	709	709		800	0	0		0	1445	1445
	Amt	0	0		0	865.99	865.99		3892.29	0	0		0	4680.7	4680.65
Sri.Reji.S., Asst.Commissioner (Appeals) III, Ernakulam	No.	0	0		0	788	788		1000	0	0		0	1189	1189
	Amt	0	0		0	1101.66	1101.66		8327.65	0	0		0	4520.2	4520.16
Smt.Shylapriya V, Asst.Commissioner (Appeals), Thrissur	No.	0	0		0	883	883		514	0	0		0	1098	1098
	Amt	0	0		0	1853.72	1853.72		4348.76	0	0		0	1949.9	1949.92
Sri.Mansoorali.K, Asst.Commissioner (Appeals), Palakkad	No.	0	0		0	1006	1006		823	0	0		0	949	949
	Amt	0	0		0	1446.2	1446.2		2932.57	0	0		0	4719.6	4719.59
Smt.Saritha.V Asst.Commissioner (Appeals), Kozhikode	No.	0	0		0	850	850	20	636	0	0	0	0	700	700
	Amt	0	0		0	2039.61	2039.61	15.25	4635.66	0	0	0	0	1352.5	1352.5
Sri.Shibin Sandeep.P, Asst.Commissioner (Appeals), Malappuram	No.	0	0		0	665	665		0	0	0		0	213	213
	Amt	0	0		0	2146.95	2146.95		0	0	0		0	1150.4	1150.36
Sri.Vineth Krishna.U Asst.Commissioner (Appeals), Kannur	No.	0	0		0	818	818		589	0	0		0	569	569
	Amt	0	0		0	1677.73	1677.73		2450.61	0	0		0	1031.3	1031.31
Sri.Sujesh.P Asst.Commissioner (Appeals), Wayanad	No.	0	0		0	162	162		0	0	0		0	25	25
	Amt	0	0		0	686.79	686.79		0	0	0		0	128.46	128.46
Sri.Krishnan Nair.A, Asst.Commissioner (Appeals), Kasaragod	No.	0	0		0	255	255		43	0	0		0	26	26
	Amt	0	0		0	853.41	853.41		48.07	0	0		0	241.06	241.06
TOTAL	No.	0	0	17	34	10577	10628	20	8082	0	8	67	47	10606	10728
	Amt	0	0	117	388	21582.49	22087.51	15.25	44711.96	0	0	133	294.91	407.8	30508

2. OFFICERS HAVING OLD CASES RELATED TO THE YEAR UPTO 2016

Designation		Up to 2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total	
Sri.Baburaj, Asst.Commissioner (Appeals), Kollam	Balance at the Beginning		0	0	0	0	0	27	66	257	610	168	1128	
	Appeals received During the month			0	0	0	0	0	0	0	0	79	79	
	Appeal Trasferred		0	0	0	0	0	0	0	0	0		0	
	Disposed in the month		0	0	0	0	0	0	8	13	59	9	1	90
	Balance at Close Of the month	No.	0	0	0	0	0	0	19	53	198	601	246	1117
Amount		0	0	0	0	0	0	32.23	55.1	100.57	697.29	543.21	1428.4	
Smt.Prasanna.S, Asst.Commissioner (Appeals), Alappuzha	Balance at the beginning		0	0	0	0	0	4	29	82	298	56	469	
	Appeal received during the month										0	47	47	
	Disposed in the month		0	0	0	0	0	0	4	18	39	8	1	70
	Balance at Close Of the month	No.	0	0	0	0	0	0	0	11	43	290	102	446
Amount		0	0	0	0	0	0	0	11.42	22.56	500.66	257.59	792.23	
Sri.Vijilal I V, Asst.Commissioner (Appeals), Pathanamthitta	Balance at the Beginning		0	0	0	0	6	36	51	126	526	48	793	
	Appeals received During the month										0	41	41	
	Disposed in the month		0	0	0	0	0	0	2	21	37	4	64	
	Balance at Close Of the month	No.	0	0	0	0	0	6	36	49	105	489	85	770
Amount		0	0	0	0	0	22.37	61.75	167.57	40.6	1319.43	269.39	1881.11	
Sri. Sreekumar K J, Asst.Commissioner (Appeals), Kottayam	Balance at the Beginning		0	0	0	10	36	39	60	119	195	495	131	1085
	Appeal received during the month		0	0	0	0	0	0	0	0	0	47	47	
	Appeal Trasferred				0				0	0	0	0	0	
	Disposed in the month		0	0	0	0	0	0	15	16	21	18	0	70
	Balance at Close Of the month	No.	0	0	0	10	36	39	45	103	174	477	178	1062
Amount		0	0	0	29.99	57.85	77.82	57.99	71.14	518.45	885.35	583.69	2282.28	
Sri.Johnson P G., Asst.Commissioner (Appeals), Idukki	Balance at the Beginning					0	0	0	13	43	93		149	
	Appeals received During the month										0	15	15	
	Appeal Trasferred											0	0	
	Disposed in the month		0	0	0	0	0	0	4	16	37	15	72	
	Balance at Close Of the month	No.					0	0	0	9	27	56	0	92
Amount						0	0	0	68.08	138.81	418.12	0	625.01	
Sri.Sudjith.P.R, Asst.Commissioner (Appeals) I, Ernakulam	Balance at the Beginning		0	1	1	9	19	173	69	70	164	420	122	1048
	Appeal received during the month										0	79	79	
	Appeal Trasferred										0		0	
	Disposed in the month		0	0	0	3	1	7	5	4	23	57	0	100
	Balance at Close Of the month	No.	0	1	1	6	18	166	64	66	141	363	201	1027
Amount			2.39	5.19	51.1	212.62	834.36	263.64	258.71	549.9	1495.36	887.63	4560.9	

Sri.Aseem S R, Asst.Commissioner (Appeals) II Ernakulam	Balance at the Beginning		0	0	4	8	16	34	95	137	243	643	196	1376
	Appeal received during the month											0	141	141
	Appeal Trasferred													0
	Disposed in the month		0	0	0	0	1	3	8	4	3	53	0	72
	Balance at Close Of the month	No.	0	0	4	8	15	31	87	133	240	590	337	1445
	Amount			21.68	7.8	0.32	24.76	42.96	245.38	188.83	2049.61	2099.31	4680.65	
Sri.Reji.S., Asst.Commissioner (Appeals) III, Ernakulam	Balance at the Beginning		0	0	6	41	40	185	112	63	154	457	129	1187
	Appeals received During the month											0	72	72
	Appeal Trasferred											0		0
	Disposed in the month		0	0	0	0	1	3	2	6	13	41	4	70
	Balance at Close Of the month	No.	0	0	6	41	39	182	110	57	141	416	197	1189
	Amount	0	0	49.84	46.52	237.73	819.3	134.05	161.34	121.51	1639.34	1310.53	4520.16	
Smt.Shylapriya V, Asst.Commissioner (Appeals), Thrissur	Balance at the Beginning		0	0	0	0	0	5	24	39	302	610	105	1085
	Appeal received during the month												88	88
	Appeal Trasferred							0	0	0	0	0		0
	Disposed in the month		0	0	0	0	0	4	14	26	17	12	2	75
	Balance at Close Of the month	No.	0	0	0	0	0	1	10	13	285	598	191	1098
	Amount	0	0	0	0	0	6.4	11.97	18.53	214.91	842.39	855.72	1949.92	
Sri.Mansoorali.K, Asst.Commissioner (Appeals), Palakkad	Balance at the Beginning		13	9	24	24	55	1	31	25	130	513	147	972
	Appeal received during the month		0	0	0	0	0	0	0	0	0	0	77	77
	Appeal Trasferred		0	0	0	0	0	0	0	0	0	0		0
	Disposed in the month		1	3	5	7	4	0	2	1	13	57	7	100
	Balance at Close Of the month	No.	12	6	19	17	51	1	29	24	117	456	217	949
	Amount	13.12	16.76	11.17	18.54	77.9	46.06	44.74	15.73	328.66	2516.69	1630.22	4719.59	
Smt.Saritha.V Asst.Commissioner (Appeals), Kozhikode	Balance at the Beginning		0	0	0	0	0	8	24	37	201	336	108	714
	Appeal received during the month							0	0	0	0	0	64	64
	Appeal Trasferred		0	0	0	0	0	0	0	0	1	0	0	1
	Disposed in the month		0	0	0	0	0	0	4	7	21	36	9	77
	Balance at Close Of the month	No.	0	0	0	0	0	8	20	30	179	300	163	700
	Amount	0	0	0	0	0	14.61	22.76	31.58	206.08	655.53	421.94	1352.5	
Sri.Shibin Sandeep.P, Asst.Commissioner (Appeals), Malappuram	Balance at the Beginning		1	1	1	0	0	4	5	5	40	109	70	236
	Appeal received during the month		0	0	0	0	0	0	0	0	0	0	32	32
	Disposed in the month		0	0	0	0	0	3	3	3	13	17	16	55
	Balance at Close Of the month	No.	1	1	1	0	0	1	2	2	27	92	86	213
	Amount	0.63	0.73	7.34	0	0	0.81	33.4	12.99	36.06	730.71	327.69	1150.36	
Sri.Vineth Krishna.U Asst.Commissioner (Appeals), Kannur	Balance at the Beginning		0	0	0	0	1	1	6	14	83	376	85	566
	Appeal received during the month												67	67
	Appeal Trasferred											0		0

	Disposed in the month		0	0	0	0	0	0	0	0	25	39	0	64
	Balance at Close Of the month	No.	0	0	0	0	1	1	6	14	58	337	152	569
		Amount	0	0	0	0	32.67	0.1	2.28	6.01	52.91	688.16	249.18	1031.31
<i>Sri.Sujesh.P Asst.Commissioner (Appeals), Wayanad</i>	Balance at the Begining		0	0	0	0	0	0	0	0	0	0	23	23
	Appeal received during the month											0	23	23
	Disposed in the month		0	0	0	0	0	0	0	0	0	0	21	21
	Balance at Close Of the month	No.		0	0	0	0	0	0	0	0	0	0	25
Amount		0	0	0	0	0	0	0	0	0	0	0	128.46	128.46
<i>Sri.Krishnan Nair.A, Asst.Commissioner (Appeals), Kasaragod</i>	Balance at the Begining		0	0	0	0	0	0	2	0	0	5	13	20
	Appeals received During the month											0	16	16
	Appeal Trasferred		0	0	0	0	0		0		0			0
	Disposed in the month		0	0	0	0	0	0	1	0	0	2	7	10
	Balance at Close Of the month	No.	0	0	0	0	0	0	1	0	0	3	22	26
Amount		0	0	0	0	0	0	9.87	0	0	2.88	228.31	241.06	
GRAND TOTAL	No.	13	8	31	82	160	436	429	564	1735	5068	2202	10728	
	Amount	13.75	19.88	95.22	153.95	619.09	1846.59	717.64	1123.58	2519.85	14441.52	9792.87	31343.94	

3. NATURE OF DISPOSAL OF APPEALS AS ON 31ST MARCH 2018

Name & Designation	Modified	Allowed	Reduced	Dismissed	Set aside	Rejected	Partly Allowed	Remanded	Others	Total
Sri.Baburaj, Asst. Commissioner (Appeals), Kollam	30	1	0	51	5	3	0	0	0	90
Smt.Prasanna.S Asst. Commissioner (Appeals), Alappuzha	53	11	5	0	1	0	0	0	0	70
Sri.Vijilal I V, Asst. Commissioner (Appeals), Pathanamthitta	36	3	0	15	0	0	0	10	0	64
Sri.Sreekumar K J, Asst. Commissioner (Appeals), Kottayam	22	12	0	30	0	0	0	6	0	70
Sri.Johnson P G., Asst. Commissioner (Appeals), Idukki	46	3	1	10	0	10	0	2	0	72
Sri.P.R.Sudjith, Asst. Commissioner (Appeals) I, Ernakulam	30	40	0	14	13	0	0	3	0	100
Sri.Aseem S R, Asst. Commissioner (Appeals) II Ernakulam	34	12	3	22	0	0	0	1	0	72
Sri.Reji.S Asst. Commissioner (Appeals) III, Ernakulam	9	36	0	22	0	0	0	3	0	70
Smt.Shylapriya V, Asst. Commissioner (Appeals), Thrissur	18	3	3	38	5	8	0	0	0	75
Sri.Mansoorali.K Asst. Commissioner (Appeals), Palakkad	29	18	0	46	0	0	0	7	0	100
Smt.Saritha.V Asst. Commissioner (Appeals), Kozhikode	48	4	0	23	0	0	0	2	0	77
Sri.Shibin Sandeep.P Asst. Commissioner (Appeals), Malappuram	20	3	0	32	0	0	0	0	0	55
Sri.Vineth Krishna.U Asst. Commissioner (Appeals), Kannur	24	7	0	31	0	0	0	2	0	64
Sri.Sujesh.P Asst. Commissioner (Appeals), Wayanad	14	0	0	2	0	0	0	5	0	21
Sri.Krishnan Nair.A Asst. Commissioner (Appeals), Kasaragod	5	0	0	4	1	0	0	0	0	10
Total	418	153	12	340	25	21	0	41	0	1010

4. APPELLATE ORDERS DESPATCHED AS ON 31ST MARCH 2018

Designation	No. of appellate orders drafted			No. of appellate order Despatched			Balance pending For despatch
	Up to the end of Previous month	During the month	Total	Up to the end of Previous month	During the month	Total	
Sri.Baburaj, Asst.Commissioner (Appeals), Kollam	618	90	708	566	89	655	53
Smt.Prasanna.S , Asst.Commissioner (Appeals), Alappuzha	752	70	822	617	75	692	130
Sri.Vijilal I V, Asst.Commissioner (Appeals), Pathanamthitta	506	64	570	357	7	364	206
Sri.Sreekumar K J, Asst.Commissioner (Appeals), Kottayam	505	70	575	505	70	575	0
Sri.Johnson P G., Asst.Commissioner (Appeals), Idukki	620	72	692	620	72	692	0
Sri.Sudjith.P.R. Asst.Commissioner (Appeals) I, Ernakulam	1022	100	1122	984	92	1076	46
Sri.Aseem S R, Asst.Commissioner (Appeals) II Ernakulam	637	72	709	589	83	672	37
Sri.Reji.S, Asst.Commissioner (Appeals) III, Ernakulam	718	70	788	718	48	766	22
Smt.Shylapriya V, Asst.Commissioner (Appeals), Thrissur	808	75	883	748	60	808	75
Sri.Mansoorali.K Asst.Commissioner (Appeals), Palakkad	1592	100	1692	1544	102	1646	46
Smt.Saritha.V Asst.Commissioner (Appeals), Kozhikode	793	77	870	779	77	856	14
Sri.Shibin Sandeep.P Asst.Commissioner (Appeals), Malappuram	610	55	665	610	0	610	55
Sri.Vineth Krishna.U Asst.Commissioner (Appeals), Kannur	754	64	818	624	75	699	119
Sri.Sujesh.P Asst.Commissioner (Appeals), Wayanad	6	21	27	0	16	16	11
Sri.Krishnan Nair.A Asst.Commissioner (Appeals), Kasaragod	245	10	255	242	13	255	0
TOTAL	10186	1010	11196	9503	879	10382	814

5. STAY GRANTED UP TO THE MONTH ENDING 31ST MARCH 2018

Designation		Stay Granted upto the end of the month					Cases disposed upto the end of the month					Balance pending				
		AIT	LT	ST	VAT	Total	AIT	LT	ST	VAT	Total	AIT	LT	ST	VAT	Total
AC(A) Kollam	No.	0	0	0	431	431	0	0	0	364	364	0	0	0	67	67
	Amount	0	0	0	687.38	687.38	0	0	0	219.78	219.78	0	0	856.1	467.6	467.6
AC(A) Alappuzha	No.	0	0	3	143	146	0	0	3	135	138	0	0	3	8	8
	Amount	0	0	20.24	867.16	887.4	0	0	20.2	848.06	868.3	0	0	20.24	777.11	19.1
AC(A) Pathanamthitta	No.	0	0	0	581	581	0	0	0	293	293	0	0	0	0	288
	Amount	0	0	0	1845.78	1845.8	0	0	0	1289.44	1289.4	0	0	0	0	556.34
AC(A) Kottayam	No.	0	0	1	456	457	0	0	1	388	389	0	0	19	68	68
	Amount	0	0	3.03	725.53	728.56	0	0	3.03	642.15	645.18	0	0	327.2	83.38	83.38
AC(A) Idukki	No.	0	9	0	355	364	0	0	9	346	355	0	0	1	9	9
	Amount	0	46.9	0	930.7	977.61	0	0	46.9	908.6	955.51	0	0	23.82	22.1	22.1
AC(A)I, Ernakulam	No.	0	0	0	350	350	0	0	0	201	201	0	0	0	149	149
	Amount	0	0	0	1100.4	1100.4	0	0	0	238.31	238.31	0	0	0	862.09	862.09
AC(A) II Ernakulam	No.	0	0	0	454	454	0	0	0	168	168	0	0	0	286	286
	Amount	0	0	0	592.01	592.01	0	0	0	305.59	305.59	0	0	0	286.42	286.42
AC(A) III Ernakulam	No.	0	0	0	522	522	0	0	0	206	206	0	0	0	316	316
	Amount	0	0	0	1355.82	1355.8	0	0	0	362.67	362.67	0	0	0	993.15	993.15
AC(A) Thrissur	No.	0	0	0	398	398	0	0	0	364	364	0	0	0	34	34
	Amount	0	0	0	654.99	654.99	0	0	0	528.9	528.9	0	0	0	126.09	126.09
AC(A) Palakkad	No.	0	0	0	793	793	0	0	0	258	258	0	0	0	535	535
	Amount	0	0	0	2208.19	2208.2	0	0	0	938.37	938.37	0	0	0	1269.8	1269.82
AC(A) Kozhikode	No.	0	0	0	275	275	0	0	0	254	254	0	0	0	21	21
	Amount	0	0	0	626.96	626.96	0	0	0	606.5	606.5	0	0	0	20.46	20.46
AC(A) Malappuram	No.	0	0	0	146	146	0	0	0	69	69	0	0	0	77	77
	Amount	0	0	0	432.16	432.16	0	0	0	377.64	377.64	0	0	0	54.52	54.52
AC(A) Kannur	No.	0	0	0	116	116	0	0	0	104	104	0	0	0	12	12
	Amount	0	0	0	310.54	310.54	0	0	0	309.29	309.29	0	0	0	1.25	1.25
AC(A) Wayanad	No.	0	0	0	31	31	0	0	0	31	31	0	0	0	0	0
	Amount	0	0	0	144.86	144.86	0	0	0	144.86	144.86	0	0	0	0	0
AC(A) Kasaragod	No.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Amount	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total	No.	0	9	0	5051	5064	0	0	13	3181	3194	0	0	23	1582	1870
	Amount	0	46.9	0	12482.48	12553	0	0	70.2	7720.16	7790.3	0	0	1227	4964	4762.32

6. DISPOSAL OF STAY PETITION AS ON 31ST MARCH 2018

Sl.No.	Designation	Total No. of stay petition For disposal	Stay petition disposed Up to the month	Balance petition For disposal	Amount Involved (Rs in lakh)	Stay petition disposed In the month	Amount Involved (Rs in lakh)
1	Sri.Baburaj, Asst.Commissioner (Appeals), Kollam	534	260	274	1401.29	24	20.52
2	Smt.Prasanna.S Asst.Commissioner (Appeals), Alappuzha	143	135	8	19.1	18	90.05
3	Sri.Vijilal I V, Asst.Commissioner (Appeals), Pathanamthitta	217	56	161	581.69	7	69.63
4	Sri.Sreekumar K J, Asst.Commissioner (Appeals), Kottayam	727	0	727	639.28	0	0
5	Sri.Johnson P G., Asst.Commissioner (Appeals), Idukki	0	0	0	0	0	0
6	Sri.Sudjith.P.R. Asst.Commissioner (Appeals) I, Ernakulam	719	4	715	2819.62	0	0
7	Sri.Aseem S R, Asst.Commissioner (Appeals) II Ernakulam	713	9	704	4822.56	6	207.57
8	Sri.Reji.S Asst.Commissioner (Appeals) III, Ernakulam	731	149	582	2681.53	0	0
9	Smt.Shylapriya V, Asst.Commissioner (Appeals), Thrissur	130	6	124	543.49	1	5.16
10	Sri.Mansoorali.K Asst.Commissioner (Appeals), Palakkad	2461	1193	1268	6580.84	6	7.69
11	Smt.Saritha.V Asst.Commissioner (Appeals), Kozhikode	782	370	412	961.56	51	223.57
12	Sri.Shibin Sandeep.P Asst.Commissioner (Appeals), Malappuram	203	140	63	449.72	6	10.44
13	Sri.Vineth Krishna.U Asst.Commissioner (Appeals), Kannur	680	59	621	1199.08	0	0
14	Sri.Sujesh.P Asst.Commissioner (Appeals), Wayanad	10	2	8	23.09	2	1.34
15	Sri.Krishnan Nair.A Asst.Commissioner (Appeals), Kasaragod	0	0	0	0	0	0
	TOTAL	8050	2383	5667	22722.85	121	635.97

IV. INTERNAL AUDIT WING

1. INTERNAL AUDIT WING

The role of the Internal Audit Wing is "Supportive Supervision". The Internal Audit Wing started functioning w.e.f. 01.06.2009. As per Government Order G.O. (Ms) No. 108/2016/Taxes, dated 19/12/2016, Government had issued Orders strengthening the Internal Audit Wing in Commercial Taxes Department to attain the targeted growth rate in tax revenue, by re-deployment of the existing Audit Assessment Wing in the Commercial Taxes Department.

2. OBJECTIVES

The objectives of the Internal Wing is to verify and ensure whether the functional systems of the sub offices is correct and whether the assessment systems is properly maintained for the purpose of augmenting revenue collection.

This wing also verifies whether the tax payers are identified properly by the assessment Officers, whether sub offices properly maintaining the registers and whether assessment criteria has been maintaining for selection of dealers for scrutiny.

3. PERFORMANCE INDICATORS

(I) SELECTION CRITERIA FOR AUDIT

The criteria adopted for the selection for audit are as follows;

1. Identification of major revenue potential offices
2. Identification of major and evasion prone commodities in the above offices.
3. Identification of the major dealers dealing evasion prone commodities in the above offices.
4. Identification of dealers who have fall in collection when compared with previous years.
5. Identification of dealers who are frequent tax evaders or those who having Crime files/O.R. files.
6. Identification of return defaulters and Nil tax payers.

Once these files are identified, detailed scrutiny regarding unaccounted purchases/sales and similar mismatch are verified.

(II) CONDUCTING AUDIT

(a) Assessment files are audited based on the following criteria.

1. To verify the Scrutiny Register, Demand Created Register and progress of return scrutiny.
2. To verify the irregular & excess IPT claim.
3. To verify the Annual Return along with Audited Statement so as to augment additional revenue.
4. To verify the cases in which collection falls especially in major commodities and dealers paying tax more than rupees five lakhs per month in Special Circle and more than Rupees 1 lakh in Ordinary Circles.
5. To verify the files in which refund orders issued based on Form No. 21C and 21CC and a special verification report relating to cases in which refund amount exceeds Rs. 1 lakh referring Circular No. 9/2016 dated 25/07/2016 of Commissioner of Commercial Taxes.
6. To verify the files in which overwhelming stock held as per Closing Stock Statement filed along with Annual Return and Audited statement.
7. To verify the reasonability of the proportion of purchase and sales disclosed by the dealer.
8. To verify the utilization of Crime Files and OR Files.
9. To verify the assessment orders issued under KGST Act, VAT Act & CST Act.
10. Analysis of RR collection especially in major cases.
11. To ascertain the monthly return defaulters and action taken against them to unearth the sleeping revenue.
12. To ascertain the defaulters of annual return and audited statement and action taken against them.
13. To verify the progress of action to collect the pending dues.
14. To verify all registers viz., follow-up action register, refund register etc.
15. To verify the pendency of CR Files, OR Files, KGST Files, CST Files and Additional Demand Created & its Collection.
16. Presumptive Dealers – Check whether they have exceeded turnover limit of 60 lakhs.
17. Ascertain the details of action taken in respect of all pending previous Internal Audit paras.

(III) THEMATIC MEETING

Thematic meetings were conducted in all the Districts to identify the pending paras on priority basis as follows;

- i Identification of pending paras (year-wise)
- ii Identification of paras getting time barred by limitation of time
- iii Identification of sustainable paras.
- iv Identification of major sustainable paras (on the basis of quantum of short levy involved)
- v Follow up action taken to vet the paras on the above guidelines.

Supervisory charge of each district was entrusted with team of Officers headed by an Assistant Commissioner to attend Thematic Meeting.

4. DISPOSAL OF INTERNAL AUDIT REPORTS 2017-18 RS. IN LAKHS

Dist	Total no. of Paras pending	No of Paras settled	Balance	Turnover involved	Turover settled	Balance turnover
TVM	384	142	242	1348.88	521.84	827.04
KLM	941	404	537	60946.59	36995.22	23951.37
PTA	358	72	286	11724.3	725.92	10998.38
ALP	368	130	238	5476.09	1405.48	4070.61
KTM	445	51	394	19838.35	2163.11	17675.24
IDK	313	69	244	11529.02	1511.48	10017.54
EKM	560	149	411	28756.49	1345.84	27410.65
MTY	580	191	389	76248.95	42182.24	34066.71
TSR	871	334	537	59175.27	6874.75	52300.52
PKD	364	107	257	9613.79	4665.94	4947.85
MPM	239	60	179	34884.65	18396.19	16488.46
KKD	301	135	166	51004.74	17654.15	33350.59
WYD	90	28	62	13452.81	230.58	13222.23
KNR	262	115	147	6971.57	5573.48	1398.09
KSD	116	27	89	75.34	6.33	69.01
TOTAL	6192	2014	4178	391046.84	140252.55	250794.29

V.ECONOMIC INTELLIGENCE WING

ECONOMIC INTELLIGENCE WING ACTIVITIES

The work done by the Economic Intelligence Wing during the year 2017-18 is detailed below.

(1) 'C' FORM VERIFICATION – ARECANUT

A special drive was conducted to find out bogus 'C' forms in respect of the commodity arecanut as directed by the Commissioner on 19th and 20th of May 2017 resulting in finding out 4408 suspected bogus 'C' forms out of the 8650 'C' forms gathered in the operation. Six teams were formed to verify bogus 'C' forms in the states of Delhi, Maharashtra, Rajasthan, Tamil Nadu and Uttar Pradesh (Two teams) where the turnover involved was very high. The rest of the 'C' forms were sent to the Commissioners of 17 other States for verification. The verification proved that 2172 'C' forms were bogus amounting to Rs.2185.81 crores in 15 States.

The bogus 'C' forms were forwarded to the concerned districts and assessing authorities has already assessed the cases at higher rates and the demand raised so far is Rs.74.4 crores. (District wise data attached)

Second Stage verification of 'C' and 'F' forms related to arecanut revealed 487 'C' and 'F' forms amounting to Rs.825.68 crores are suspected to be bogus. These are forwarded to 17 states for verification. A team is also proposed to visit Maharashtra for interstate verification.

(2) 'C' FORM VERIFICATION – OTHER COMMODITIES

During the year 2017-18 11355 suspected bogus 'C' forms were forwarded to 24 States for verification. 851 'C' forms were found to be bogus amounting to Rs.35.74 crores. This includes 'C' forms forwarded during the previous years also.

The bogus 'C' forms were forwarded to the concerned districts and assessing authorities has already assessed the cases at higher rates and the demand raised so far is Rs.12.9 crores.

(3) REIC CASES

A bimonthly REIC meeting conducted by the Director General (Investigation), Income Tax Department at Kochi where information is shared by various enforcement agencies for follow up action by various departments. 73 cases were forwarded to the Deputy Commissioner(Int.), Thiruvananthapuram, 106 cases were forwarded to the Deputy Commissioner(Int.), Ernakulam and 76 cases were forwarded to the Deputy Commissioner(Int.), Kozhikode for initiating action at field level.

(4) INTERSTATE STOCK TRANSFER TURNOVER SUPPRESSION

During the year 2017-18 the Wing has started verification of interstate stock transfer data. The Interstate Stock Transfer turnover is seen suppressed during verification in 13 districts. The total turnover suppressed comes to Rs.1491.08 crores. The data relating to suppression done by various dealers were forwarded to the concerned Deputy Commissioners for initiating action.

(5) LUXURY TAX

In the year 2017-18 the Wing has gathered data from Tour operators and providers regarding details of customers to whom accommodation has been provided within the state. The data relates to 2200 hotels and 118 house boats within the state were gathered. Preliminary verification of the obtained data points towards certain logical mismatch as to the total contribution of certain districts towards Luxury Tax Revenue. District Wise collection from Luxury Tax for the last 3 years is extracted as under.

District	2014-15 (In Crore)	2015-16 (In Crore)	2016-17 (In Crore)
TVM	49.44	46.96	52.88
KLM	5.52	6.24	7.23
PTA	1.91	2.39	2.65
ALP	10.67	12.19	12.98
KTM	12.78	15.16	15.79
IDKY	19.14	22.44	25.46
EKM ,MTY	54.57	62.88	61.10
TCR	15.20	18.28	18.87
PGT	5.67	6.28	7.74
MPM	4.78	8.23	9.02
KKD	9.81	12.33	10.05
WYD	4.61	5.52	6.69
KNR	3.92	7.09	7.70
KSD	3.56	4.34	4.36
TOTAL	201.57	230.33	242.52

The above extracted figures show that the main contributors of Luxury Tax are Ernakulam and Thiruvananthapuram when compared to Idukki District which is only at 3rd place. But the

preliminary analysis of data shows that the consideration passed through the service providers in Idukki District is exorbitantly high than that of Ernakulam and Thiruvananthapuram. This points towards the requirement for in depth analysis and verification of data obtained from the service providers.

Hence, 20 cases were forwarded to Idukky, 22 cases each to Kollam and Pathanamthitta districts. Out of the 8 cases verified in Idukky, the turnover suppressed is Rs.14.32 crores and in one case in Kollam the suppression comes to Rs.2.54 crores.

(6) DATA GATHERED FROM OTHER DEPARTMENTS

Data have been collected from Fire and Rescue, Pollution Control Board, Town Planning Department, Electrical Inspectorate, Mining and Geology, KFC & KSIDC, Banks, health insurance companies and Food and Safety Department. The data so gathered were forwarded to the concerned Deputy Commissioners for initiating action at field level.

(7) INCOME TAX

In the year 2017-18, 81 cases were found out based on Income Tax extracts and the suppressed turnover found out amounts to Rs.13833.89 crores. The details were forwarded to the concerned Deputy Commissioners for initiating assessments in these cases. The actual demand raised in these cases can be arrived only after verification of accounts of the dealer. *(In some cases it is noticed that the Income Tax data includes the turnover of dealers all over India whereas the data can be verified only at the assessing officers level as the details will be available only in the books of accounts of the dealer.)*

2. WORK DIARY OF ECONOMIC INTELLIGENCE WING

STATEMENT - I													(Rs. In Lakhs)	
Name of Intelligence Officer	No. of Extracts / Data / Information gathered		No. of extracts / Data / Information / C Form Scrutinized / Verified / finalised		No. of offences detected		Turnover Suppression estimated(In Lakhs)		Approximate Tax effect involved (In Lakhs)		No. of reports forwarded to the DCs			
	2	3	4	5	6	7	8	9	10	11	12	13	14	
	In the month	upto the Month	In the month	upto the Month	In the month	upto the Month	In the Month	upto the Month	In the Month	Up to the Month	In the month	upto the Month		
2016-17		391		391		80		57959.96		972.11		80		
2017-18														
Sanil Kumar S. Int. Officer – 1	0	37	0	37	0	10	0	5518.56	Actual Tax effect can be calculated only after arriving at actual suppression by verification of accounts.		0	10		
Vinu.A.S (Int. Officer – II)	12	191	12	191	3	69	164.63	1376930.23	do		3	69		
B. Chandran (Int. Officer – III)	0	15	0	15	0	2	0	940.7	do		0	2		
Total	12	243	12	243	3	81	164.63	1383389.49			3	81		

3. DETAILS OF DEMAND AND COLLECTION

NAME & TIN OF THE DEALER	YEAR	OFFICE OF ASSESSING AUTHORITY	DEMAND CREATED (Lakhs)	COLLECTION DETAILS (Lakhs)	REMARKS
M/s India Gateway Terminal Pvt. Ltd. Mattancherry 32150294864	2010 - 11	D.C.Mattanchery CTO, 2 nd Circle, Mattanchery	101.00	12.60	Pending before DC(Appeals)
Muttanisseril Marbles, Nangiar Kulangara, Alappuzha 32041290734	2009-10 to 2012-13	D.C. Alappuzha AC Spl. Circle, Alappuzha	39.61	2.02	RR steps kept in abeyance till such time as fresh order vide WPC No.26743/2015 dtd.04.09.2015.
M/s Baz Home Appliances, Kollam 32020703932	2012-13	D.C. Kollam CTO II nd Circle Kollam	8.84	3.39	Stay by DC (A) by remitting 30% of the disputed tax.
S.R. Traders, Oyoor 32021075744	2011-12 & 2012-13	D.C.Kollam CTO, Kottarakara	4.30	4.30	Assessment completed and amount fully paid.
M/s S.K.P. Timbers, Thiruvananthapuram 32010160825	2012-13	DC (I) ,TVPM I.O (I.B) TVPM	199.26	0.00	Penalty imposed by the I.O (IB) for 2/2016
Shalom Builders, Trivandrum 32011002955	2011-12 2012-13 & 2013-14	DC (I) ,TVPM I.O (I.B)- I TVPM	127.87	0.00	Penalty order issued on 30.01.2016 by IO(IB) , TVPM
M/s K.C. Pappu & Sons, Kochi 32071839085	2010-11 to 2012-13	DC (I) ,TVPM I.O (I.B)- II TVPM	5.95	4.45	After compounding the offence, file transferred to Ac(special circle)-II, Ekm for assessment purpose by I.O I.B Ekm. Final report is awaited
Aswin Gold (P) Ltd., Ernakulam 32071313788	2013-14	DC, Ernakulam CTO II nd Circle Kalamassery	165.10	0.00	Amount under RR stayed by HC in WPC No. 16582 /2015. Now the case is pending for disposal before DC(A), Ekm vide KVATA No:399 & 409/15 vide letter dtd:2/10/15
M/s Pranavam Life Care Industries Trippunnithara 32071070294	2009-10 to 2012-13	DC Ekm	18.91	0.00	RRC ISSUED. The Assistant Commissioner (Appeals)-III dismissed the appeal filed by the dealer for the years 2009-10 to 2012-13 vide Order Nos KVATA- 3017/14(2009-10) KVATA-3018/14(2010-11) KVATA-3019/14(2011-12) KVATA3020/14(2012-13) dtd.20.03.2017. Lr submitted to the Dist. Collector intimating that the amount is collectable.
Boby Suresh, B.S.Agencies, Kollam 32020270165	2012-13	DC Kollam special circle, Kollam	0.11	0.11	Assmt. completed and amount fully paid
S.K Agencies, Kundra, Kollam 32021208325	2011-12	CTO ,Kundara, Kollam	0.59	0.59	Assmt. completed and amount fully paid
Pan Marketting, Kottayam 32050274945	2010-11 to 2012-13	DC Kottayam Spl.Circle, Kottayam	0.46	0.46	Assmt. completed and amount fully paid
M/s Upendra Traders, Kasaragod 32130504685	2009-10	DC Kasaragod	0.70	0.70	Assmt. completed and demand paid
M/s Chola Spices, Wayanadu 32140428175	2009-10	DC Wynd	0.05	0.05	Assessment completed and demand created
M/s Jobson Electricals, Pathanamthitta. 32030460044	2010-11	DC Pathanamthitta	2.37	2.80	Fully paid
M/s Jobson Electricals, Pathanamthitta. 32030460044	2011-12	DC Pathanamthitta	3.06	0.92	Amount adviced for R.R, Appeal filed. KVATA (PTA) 02/16 dated : 18.01.16

M/s Jobson Electricals, Pathanamthitta. 32030460044	2012-13	DC Pathanamthitta	2.49	0.68	Amount under RR.
Nanotech printing (India)Ltd, Kottayam 32050280586	2011-12	DC Kottayam	4.94	0.00	Assmt.completed 29.10.2015 asper WPC No.1661/16 dt.15.01.16 HC
Nanotech printing (India)Ltd, Kottayam 32050280586	2012-13	DC Kottayam	2.81	0.00	Assmt.completed 29.10.2015
Wayanadu Vehicles (P) Ltd.TIN:32210420029	2009-10	CTO Kalpetta	1.82	1.82	Fully paid
Kittoos Agencies, Attingal 32011101303	2010-11	CTO Attingal	10.70	3.05	Revised notice issued
Ansha Construction, Palakkad	2015-16	I.O.Squad No. IV, PKD.	5.45	5.45	Penalty Imposed and collected Rs. 5.45 Lakhs.
Kittoos Agencies, Attingal	2010-11	CTO Attingal	10.48	0.00	Assmt.completed on 15.02.2016
Radhakrishnapillai, Choithy Enterprises, Kollam 32020267195	2012-13	AC(Assmt.), Special Circle, Kollam	40.66	4.07	Stay by DC (A) No.KVATA 480/16 dtd. 22.06.16 by remitting 10% of the disputed tax.
Afeef Cashew Company, Kollam 32020267195	2010 – 11	AC(Assmt.), Special Circle, Kollam	30.64	0.00	RRC issued RR 2016/8298/2 dtd.04.08.16
Afeef Cashew Company, Kollam	2011-12	AC(Assmt.), Special Circle, Kollam	20.15	0.00	RRC issued RR 2016/8296/2 dtd.04.08.16
Afeef Cashew Company, Kollam	2012-13	AC(Assmt.), Special Circle, Kollam	55.15	0.00	RRC issued RR 2016/8297/2 dtd.04.08.16
K.P. Royson, New Style Gifts, Ernakulam	2011-12	DC, Ernakulam	2.09	0.42	Amount adviced for R.R, Appeal filed.KVATA 2493/16
K.P. Royson, New Style Gifts, Ernakulam 32071628002	2012-13	DC, Ernakulam	1.92	0.39	Amount adviced for R.R, Appeal filed.KVATA 2494/16
M/s Shanthy feeds pvt.Ltd, Bhavaji Nagar, Palakkad. 32090266372	2013-14	DC, Palakkad	0.29	0.29	Fully paid
M/s Shanthy feeds pvt.Ltd, Bhavaji Nagar, Palakkad. 32090266372	2011-12	DC, Palakkad	0.05	0.05	Fully paid
M/s Fobs and Figgis PVT.Ltd, Kochi. 32150344904	2010-11	D.C.Mattanchery	0.61	0.61	Fully paid
M/s Fobs and Figgis PVT.Ltd, Kochi. 32150344904	2011-12	D.C.Mattanchery	0.18	0.18	Fully paid
M/s Fobs and Figgis PVT.Ltd, Kochi. 32150344904	2012-13	D.C.Mattanchery	1.59	1.59	Fully paid
M/s.Southern Cashew Exports, Kollam 32020226932	2011-12	DC, Kollam	18.37	5.51	Stay by DC (A) No.KVATA 394/16 dtd.03.06.16 by remitting 30% of the disputed tax.
M/s.Nitta Gelattin India Ltd, Kochi 32070425422	2010-11	DC, Ernakulam	47.69	14.31	DC(Appeal) stay as per KVATA 1512/2016 dtd18-05-2016.Amnesty scheme notice served.The assessee never turned up and never opted for amnesty.
M/s.Prime Commercial Solutions, Ernakulam 32071794388	2012-13	DC, Ernakulam	3.44	1.28	CST Assmt. Completed. As per KVATA 3049/14 order modified. On modification, there exist excess payment by Rs. 14929/-
M/s.B.S. Traders, Madathara 32021422427	2009-10	DC, Kollam	1.60	0.48	Conditional stay order No.759, 760, 761, 762/15 dtd.03.11.2015
M/s.B.S. Traders, Madathara 32021422427	2010-11	DC, Kollam	0.97	0.29	Conditional stay order No.759, 760, 761, 762/15 dtd.03.11.2015

M/s.B.S. Traders, Madathara 32021422427	2011-12	DC, Kollam	1.21	0.37	
M/s.B.S. Traders, Madathara 32021422427	2012-13	DC, Kollam	0.67	0.20	Conditional stay order No.759, 760, 761, 762/15 dtd.03.11.2015
Anil & Company, Pathanamthitta 32030405954	2010-11	DC, Pathanamthitta	0.52	0.52	Fully paid
Anil & Company, Pathanamthitta 32030405954	2012-13	DC, Pathanamthitta	2.21	0.66	Stay by DC(A),Kollam as per KVATAPTA 118/16 dtd 24.05.16
Johnson Electricals 32030460044	2010-11	DC, Pathanamthitta	4.9	2.8	Stay by DC(A),Kollam as per KVATAPTA 259/15
Johnson Electricals 32030460044	2011-12	DC, Pathanamthitta	3.06	0.91	Stay by DC(A),Kollam as per KVATAPTA 2/16
Johnson Electricals 32030460044	2012-13	DC, Pathanamthitta	2.49	0.68	Modified
Maruthi foot wear	2011-12	DC, Kollam	0.4	0.4	
Rajasthan Jewellery	2012-13	DC, Tvpm	2.48	2.55	Fully paid
Attukal Traders	2010-11	DC, Tvpm	9.31	0	Under R.R
K.C. Garments	2013-14	DC, Kollam	0.03	0	
			957.73	79.40	

4. DATA RECEIVED FROM INCOME TAX DEPARTMENT

Name of Districts	Total cases selected based on Top 20/50	No of requisitions issued to IT Dept.			No of Data Received		Form 46 Returned	Balance pending to be received from IT	Data Verified		Balance	Report Submitted	
		VAT	LT	W.C	In the Month	Up to the month			In the Month	Up to the month		In the Month	Up to the month
2	3	4	5	6	7	8	9	10	11	12	13	14	15
TVPM	390	100	192	75	0	25	0	252	0	25	0	0	6
KLM	360	166	120	45	0	0	0	9	0	0	0	0	0
ALPA	375	165	165	60	0	48	24	173	0	48	0	0	11
PTA	360	165	52	54	0	0	68	113	0	0	0	0	0
KTM	360	50	150	50	0	52	0	158	0	52	0	0	12
IDKY	390	165	165	60	0	5	117	111	0	5	0	0	1
EKM	360	159	141	60	0	38	86	59	0	38	0	0	23
MATTY	360	120	50	150	0	15	0	219	0	15	0	0	4
TCR	360	160	50	60	0	0	66	141	0	0	0	0	0
PKD	360	165	132	54	12	34	63	72	12	34	0	3	7
MLPM	360	165	150	60	0	0	132	213	0	0	0	0	0
KZD	363	165	46	60	0	26	0	178	0	26	0	0	17
WAND	360	150	150	39	0	0	0	330	0	0	0	0	0
KNR	360	160	47	60	0	0	0	207	0	0	0	0	0
KSGD	360	123	147	60	0	0	40	219	0	0	0	0	0
TOTAL	5478	2178	1757	947	12	243	596	2454	12	243	0	3	81

5. C / F – FORM VERIFICATION

State	No of C/F form sent to other State for Verification	No of C/F form verified	Result of verification		No of C/F form pending for verification	Amount of Bogus C/F form (Rs. In Crores)
			Genuine	Bogus		
Chattisgarh	229	199	97	102	30	2.69
Punjab	112	10	10	0	102	0
Rajasthan	431	249	140	109	182	107.4
Karnataka	1014	765	745	20	249	1.26
Maharashtra	5043	2422	1297	1125	2621	1103.59
Andrapradesh	2257	740	737	3	1517	0.07
Tamilnadu	6304	1858	1031	292	4446	13.7
Madhyapradesh	164	64	33	31	100	31.14
Delhi	1037	753	158	595	284	837.08
Gujarat	951	13	4	9	938	0.49
Haryana	89	3	0	3	86	1.32
Uttar Pradesh	1736	1424	578	846	312	103.38
West Bengal	127	120	93	27	7	21
Daman and Diu	6	0	0	0	6	0
Odisha	79	79	74	5	0	2.8
Assam	91	45	45	0	46	0
Himachal Pradesh	16	0	0	0	16	0
Tripura	2	0	0	0	2	0
Goa	226	0	0	0	226	0
Telengana	36	36	34	2	0	0.06
Uttarakhand	20	4	4	0	16	0
Jammu and Kashmir	16	0	0	0	16	0
Bihar	361	29	28	1	332	0.12
Puducherry	340	0	0	0	340	0
Dadra Nagar Haveli	20	0	0	0	20	0
Chandigarh	2	0	0	0	2	0
Mizoram	3	3	3	0	0	0
Jharkhand	25	0	0	0	25	0
Manipur	61	0	0	0	61	0
Nagaland	86	0	0	0	86	0
	20884	8816	5111	3170	12068	2226.1

6. C – FORM RECEIVED FROM OTHER STATE FOR VERIFICATION

Name of state	No. of C form received for verification		No of C form		Remarks
	In the Month	Up to the Month	Verified	Balance	
Chennai (T. N)	0	110	34	76	Report awaited from Sub Offices
Maharashtra	0	50	24	26	
Andhra Pradesh	0	190	70	120	
Delhi	0	7	5	2	
Rajasthan	0	50	0	50	
Uttarpradesh	0	48	10	38	
Uttarakhand	0	9	0	9	
West Bengal	0	2	0	2	
Puducherry	0	1	0	1	

7. CREDIT NOTE VERIFICATION

Name of District	No of Credit Notes received for verification		No of Credit Note sent to other State for Verification		Result of verification		Remarks
	In the Month	Up to the Month	State	Nos	Genuine	Bogus	
Alappuzha	0	87	Tamil Nadu	49	22	17	Report sent to DC Alappuzha
			Maharashtra	29	18	11	Report sent to DC Alappuzha
			Gujarath	9			Verification report awaited. Reminder issued.

8. INTER STATE STOCK TRANSFER IN

DISTRICT	YEAR	TYPE OF VERIFICATION	NO. OF CASE VERIFIED	NO. OF CASE IN WHICH TURN OVER DIFFERENCE DETECTED	TURN OVER DIFFERENCE DETECTED (IN LAKHS)
Thiruvananthapuram	2012-13 to 2015-16	Inter State Stock Transfer IN	88	9	713870969
Kollam			156	72	1738764785
Eranakulam			80	NIL	NIL
Mattanchery			40	7	243294449
Kozhikode			112	48	1384368285
Idukki			278	22	241560508
Kasarcode			132	5	113577019
Wynad			292	26	671241519
Malappuram			191	44	348700000
Thrissur			1484	53	273229984
Alappuzha			1046	29	720675039
Pathanamthitta			636	15	222096682
Palakkad			nil	NIL	NIL
Kottayam			6448	44	2360692380
Kannur			NIL	NIL	NIL
GRAND TOTAL			10983	374	9032071619

VI WORK DONE BY AUDIT & INSPECTION WING

FUNCTIONS OF AUDIT WING

- i. Follow up of rectification of LAR Files of various sub offices.
- ii. Submission of Factual Reports to Government on Draft Notes and Draft Paras.
- iii. Submission of Remedial Measures Taken(RMT) to Government on C & AG Reports.
- iv. Submission of Statement of Action Taken (SOAT) Reports against PAC Recommendations to Government.
- v. Submission of Reports against the queries raised by the Accountant General in the Audit of Expenditure
- vi. Facilitate conduct of PAC meetings.
- vii. Facilitate conduct of AMC meetings.
- viii. Facilitate conduct of Entry meetings & Exit meetings of C & AG.
- ix. Monitoring of District Thematic meetings.
- x. Maintenance of Records and correspondence relating to the above matters.

The audit wing took various initiatives and measures to improve the overall performance of the wing. Progress of achievement during financial year 2017-18 is detailed below:

A) LAR:

POSITION OF INSPECTION REPORTS DURING THE YEAR 2017-18

Year	Opening Balance		Additions during the year		Clearance during the year		Closing balance during the year	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
2017-18	1972	23838	226	3124	92	2795	2106	24167

MEASURES INTRODUCED:

In order to reduce the pendency of LAR cases and to avoid recurrence of defects the following measures are taken at Head Quarters.

1. D O letters issued to assessing authorities with direction to furnish first reply to Accountant General within 4 weeks.
2. A profoma prescribed and communicated to all assessing officers and controlling officers to capture full details regarding LAR.
3. Examined sustainability of cases and pendency list prepared based on quantum of short levy pointed out.
4. Strict follow up is done in issuing timely directions to Deputy Commissioners.
5. Instructions issued to complete the assessment in a time bound manner.

All audit objections are classified according to revenue potential (ie., as above 1 crore, between 50 L and 1 Cr, between 25 L and 50 L, and below 25 L) and detailed list prepared district wise have been

communicated to the Deputy Commissioner's concerned. Directions have been issued vide DO Letter No. E9-37612/15/CT dated 01..01..2018 and E6-3/17-18/CT dated 19..02..2018 to complete the assessment in a time bound manner. Circular No. 15/2017 dated 24..11..2017 regarding furnishing of remarks/reply to the audit objections was also issued.

PENDENCY OF LAR CASES AS ON 31..03..2018

No. of paras pending	:	24167
No. of short levy cases	:	14455
Sustainable cases	:	9474
Non sustainable cases	:	4981

Sustainable cases are classified as

Above One Crore	:	316
Between 50 lakh and 1 crore	:	202
Below 50 lakhs	:	8956
TOTAL	:	9474

Impact:

On account of the timely interventions and follow up from the Head Quarters, 5560 cases were completed out of the above 9474 cases.

The details are shown below:

DISTRICT	Total sustainable cases	Assessed	Balance
Trivandrum	902	590	312
Kollam	651	551	100
Pathanamthitta	375	223	152
Kottayam	914	407	507
Idukki	308	223	85
Alapuzha	600	320	280
Eranakulam	1736	687	1049
Mattancherry	622	448	174
Thrissur	1335	748	587
Palakkad	511	401	110
Malappuram	356	196	160
Kozhikkode	482	349	133
Wayanad	131	66	65
Kannur	370	267	103
Kasargode	181	84	97
TOTAL	9474	5560	3914

Strict instructions issued to complete the assessment in remaining 3914 cases.

Achievement during the year 2017-18

1. No. of DO's issued	:	228
2. Circular issued	:	1
3. Total LAR files closed during 2017-18	:	92
4. Total LAR paras closed during 2017-18	:	2795
5. Sustainable cases identified	:	9474
6. Assessment completed out of (5)	:	5560
7. Cases above 1 Crore identified	:	316
8. Assessment completed out of (7)	:	209
9. Additional demand created out of (8)	:	81679.55 lakhs
10. Similar cases identified	:	1361
11. Assessment completed out of (10)	:	721
12. Additional demand created out of (11)	:	15900.19 lakhs

B) DRAFT NOTES

Number of Draft Notes for which

Factual report pending as on 01..04..2017	:	84
Received during 2017-18	:	24
Total	:	108
Factual report furnished during 2017-18:		92
Balance	:	16

C) DRAFT PARAS

Number of Draft Paras for which

Factual report pending as on 01..04..2017	:	5
Received during 2017-18	:	24
Total	:	29
Factual report furnished during 2017-18:		29
Balance	:	0

MEASURES INTRODUCED:

1. Time limit prescribed was strictly adhered to.
2. Examined sustainability in detail with reference to the report furnished by the Deputy Commissioners.
3. Examined whether the irregularity committed was on account of any lapse on the part of the assessing officer, if so, proposed for disciplinary action.

D) C & AG REPORTS:

There are 5 C & AG reports pending for PAC meeting, details are given below.

(a) C & AG REPORT FOR THE YEAR ENDED 31..03..2013

Opening Paras	:	92
RMT furnished to Government	:	92
Balance pending Paras	:	NIL

(b) C & AG REPORT FOR THE YEAR ENDED 31..03..2014

Opening Paras	:	153
RMT furnished to Government	:	153
Balance pending Paras	:	NIL

(c) C & AG REPORT on KVATIS - 2014

Opening Paras	:	25089
No. of specific cases	:	4574
Report processed	:	1152
Under processing	:	3422

(d) C & AG REPORT FOR THE YEAR ENDED 31..03..2015

Opening Paras	:	502
RMT furnished to Government	:	183
Balance pending Paras	:	319
Under processing	:	95

(e) C & AG REPORT FOR THE YEAR ENDED 31..03..2016

Opening Paras	:	926
RMT furnished to Government	:	380
Balance pending Paras	:	546
Under processing	:	141

E) PAC RECOMMENDATIONS

No. of paras pending	:	56
Received during the year	:	42
Total	:	98
No. of paras for which SOAT furnished	:	98
Balance pending	:	NIL

F) PAC MEETINGS CONDUCTED:

- PAC meeting on C & AG Report for the year ended 31..03..2012 was conducted on 27..09..2017. In the report there are 16 major paras consisting of 69 specific cases. Out of total 69 specific cases 50 paras were identified as sustainable, 7 as partially sustainable and 12 as not sustainable. Prepared notes for the PAC meeting in a more scientific and meticulous way and the methodology adopted by our department in the timely rectification of C & AG cases and the way of presentation and Co-operation of our department was highly appreciated by both C & A G team and the Honourable Committee on Public Accounts .
- PAC meeting on C & AG Report of AIT cases for the year ended 31..03..2013, 31..03..2014, 31..03..2015 was conducted on 20..12..2017. We have completed all the AIT cases in a time bound manner and prepared full fledged notes for the meeting in a meticulous way which was highly appreciated by both C & A G team and the Honourable Committee on Public Accounts.

G) MEETING AT GOVERNMENT LEVEL

APEX COMMITTEE MEETING

Two Apex Committee meetings were held on 16.06.2017 & 11.12.2017 in the Chamber of the Chief Secretary. The Commissioner of State Tax attended the meeting on 16.06.2017 and the Secretary, Taxes attended the meeting on 11.12.2017 with relevant records.

A meeting of subcommittee of Apex Committee meeting was held on 20.02.2018 chaired by the Secretary Finance Department and the State Tax Officer of Audit Wing attended the meeting with relevant documents. As per the direction given by the Apex committee, the pendency of PAC recommendations is completely wiped out and submitted the report to Government.

G) MEETING BY PRINCIPAL ACCOUNTANT GENERAL

An Exit meeting on Performance Audit on “Infrastructure facilities in the Commercial Taxes Department” and Compliance Audit on “Enforcement under KVAT Act” was held at the Conference hall of Audit Bhavan, Thiruvananthapuram on 14.11.2017. The Commissioner of State Tax, Joint Commissioner(A&I), Inspecting Assistant Commissioner(A&I) and State Tax Officer, E-Section attended the meeting, and discussed various issues.

H) LIST OF TAX EVADERS

As per the direction of Commissioner of State Tax, “Tax evader’s cases” above 5 lakhs were identified and month-wise list in prescribed proforma is prepared. The cases have been classified based on the short levy pointed out by the Accountant General. (ie., as above 1 crore, between 50 L and 1 Cr, between 25 L and 50 L, and between 5 L and 25 L). 8 Volumes have been submitted to Commissioner of State Tax by this time as hardcopy and softcopy.

I) DISTRICT THEMATIC MEETINGS

Thematic meetings on LAR cases have been conducted in each district under the direct supervision of the Audit Wing.

District	No of Meetings conducted
Thiruvananthapuram	1
Alappuzha	1
Kottayam	2
Idukki	1
Ernakulam	2
Mattancherry	1
Palakkad	1
Kozhikode	1
Total	10

J) AUDIT COMMITTEE MEETINGS

During the year 2017-18, the Accountant General has conducted Audit Committee Meetings in the following Districts:

Kozhikode

Mattancherry

Palakkad

In Kozhikode District alone, 427 out of 1027 pending paras were decided to be 'Not pursued further' or 'settled'. The whole-hearted co-operation rendered by the Department has been appreciated by the Principal Accountant General and informed their gratitude vide letter No. RSA(HQ)/Gen/AO/Mis dated 05.02.2018.

SUMMARY OF WORK DONE DURING 2017-18

SI#	Field of Work	Processing Indicator	Output
1	LAR	1. No of LAR files Closed	92
		2. No of LAR paras closed	2795
		3. No.of DO's issued	228
		4. No. of Circulars issued	1
		5. Sustainable cases identified	9474
		6. Assessment completed out of sustainable cases	5560
		7. One crore above cases identified	316
		8. Assmt completed out of 1 crore above cases	209
		9. Addl. Demand created out of 1 crore above cases	81679.55 lakhs
		10. Similar cases identified	1361
		11. Assmt completed in similar cases	721
		12. Addl. Demand created in similar cases	15900.19 lakhs
2	Draft Note	Factual report submitted	92
3	Draft Paras	Factual report submitted	29
4	C & AG Report 2013	RMT furnished	92
	2014	RMT furnished	153
	2014 (KVATIS	RMT prepared	1153
	2015	RMT furnished	183
	2016	RMT furnished	380
5	PAC Recommendations	SOAT Furnished	98
6	General files	Closed	412
7	PAC Meetings	Meeting on 29..09..2017	Attended
		Meeting on 20..12..2017	Attended
8	Apex Meeting	Meeting on 16..06..2017	Attended
		Meeting on 11..12..2017	Attended
9	Exit Meeting	Meeting on 14..11..2017	Attended
10	District Thematic Meeting	Tvpm - 1	Attended
		Alappuzha - 1	
		Kottayam - 2	
		Idukki - 1	
		Ernakulam - 2	
		Mattancherry - 1	
		Palakkad - 1	
		Kozhikode - 1	
		TOTAL - 10	
11	Audit Committee Meeting	Kozhikode	Attended
		Mattancherry	
		Palakkad	

VII THE SYNOPSIS OF STRATEGY AND ACTION PLAN FOR THE YEAR 2017-18

If one reads the annual report in series, it can be noticed that the Department had followed up the strategy of taking initiatives, consolidation of various activities and later in the third year took efforts to lay a strong foundation of Goods & Services Tax. The department has taken actions to bring in transparency.

The Department has taken all efforts for the smooth transition from VAT regime to GST regime. As the GST related documents are done separately, all the micro detailing is not done in this Annual Report and only the basic indicators of collection during GST regime have been covered in this report. All details of VAT regime are covered.

1. SCRUTINY MODULE (SCM):



The best tax administration

The most important miles stone achieved during the year was developing the Scrutiny Module (ScM) for doing the VAT Scrutiny. Out of our plethora of works, the most important work is scrutiny of the filed returns and later assessments, if there is short remittance of taxes. For scrutiny the officer have to go through multiple records and various data fields to do correlation. The process is very tedious

and requires complete knowledge of laws and processes. Therefore, in order to bring in efficiency, an innovative SCRUTINY MODULE SOFTWARE is developed. This software is having algorithm as per the Laws and Rules. It is easy to operate. The way we do scrutiny, in the same flow the steps have been structured in the module. The officer needs to do data feeding in the cases where the dealers have not submitted the statutory documents in the blank fields and automatically the calculations are done and the output i.e. Turnover calculation and Tax figures are received. The data feeding is to be done from the statutory documents by keeping the copy of the same in the Assessment file. Based on the output, wherever needed further hearing is to be conducted and assessment can be finalized by giving full opportunity to the Dealers. This is the way the scrutiny and assessments will be completed as per the law. Wherever the documents are filed, the scrutiny are done, only thing remaining is to serve the notices and conduct hearing properly. Wherever there is evidence, which is to be taken on record and give deductions and finalize the assessments.

In order to further facilitate this work, it was felt that the best practices in health sector or in defense sector to have Standard Operation Practices (SoP) to be introduced in the tax administration. With this thinking, the SoPs for the scrutiny were drafted and made available.

Tax authorities may recall the tedious nature of works contract, Gold and other cases scrutiny and assessment. In many cases it used to take months/ years to complete it. With the ScM in place, all these works will get completed systematically.

2. GST - QUARTERLY PROGRESS REPORT

The Department introduced and institutionalized publication of Quarterly Progress Report. The report gives all information of the Department's various activities and the data with respect to GST. The report also highlights the analytical part so as to enable the field officers to take up priority actions.

3. OTHER INITIATIVES

- Department continued effective awareness campaign by using electronic and social media.
- IT hard ware improvement such as Centralized UPS and LAN in Tax towers is getting commissioned and the proposal to do at other places is submitted.
- Procurement of desk top computers first phase is over the second phase is being followed up

4. PUBLICATION:

- ANNUAL REPORT
- GST QPRs
- CLARIFICATIONS 2017
- CIRCULAR 2017
- FIELD MIS
- HQ MIS

5. www.keralataxes.gov.in WEB PORTAL

During VAT regime the website was very giving very basic information and was static. There was an urgent need to develop an interactive Web portal. Department has discussed with C-DIT and entrusted the works of web portal management and social media campaign to C-DIT. The web portal of the Department is developed from the users' perspective. It is having broad sections Tax payers services, Individuals, Business, Officials, GST Practitioner, Department information, Knowledge Center, contact us. Under all these sections extensive information is made available to all to generate awareness and also to facilitate tax administration. There are many utilities embedded in the web portal such as e office login, login in KVATIS, GST Information system etc. The portal gives access to all other important site of GSTN, GST Council etc. The portal is regularly updated giving all data and information. We welcome suggestions from people to improve the web portal.

We firmly believe by bringing in transparency in the tax administration with involvement of people, who always pay the indirect taxes, will improve in leaps and bounds.

Dr Rajan Khobragade

PrI Secretary & Commissioner