

Details of paras in respect of Chapter IV (Para 4.7.5 & 4.9.2) of Audit Report No. 11 of 2019

Rs. In lakhs

SL. No.	Para no.	DAP No.	Subject	Name of the taxpayers	Amount involved in lakhs	Commissione rate	Re ply sent to PAC vide letter dated	Brief of the reply
1	4.7.5	15	Irregular availment of ITC in r/o EC and SHEC under TRAN-1	M/s Ferro Alloys Corportion Ltd	18.88	Bhubaneswar	11.08.2020	Issuance of SCN is under process
2	4.7.5	15	Irregular availment of ITC in R/o EC, SHEC and KKC under Tran-1	M/s Tata Motors Ltd	0.52	Bhubaneswar	10/2019-20	

PARAS PERTAINING TO CHAPTER V OF C&AG AUDIT REPORT NO. 04 OF 2019

Name of the Commissionerate	DAP No.	Para no.	Appendix	Category	No. of cases	Name of the assessee	Gist	Amount objected	Amount accepted	Amount recovered	Status	Reply sent by Commissionerate to PAC as on
-----------------------------	---------	----------	----------	----------	--------------	----------------------	------	-----------------	-----------------	------------------	--------	--

PARAS PERTAINING TO CHAPTER VI OF C&AG AUDIT REPORT NO. 04 OF 2019

Name of the Commissionerate	DAP No.	Para no.	Appendix	Category	No. of cases	Name of the assessee	Gist	Amount objected	Amount accepted	Amount recovered	Status	Reply sent to PAC as on
-----------------------------	---------	----------	----------	----------	--------------	----------------------	------	-----------------	-----------------	------------------	--------	-------------------------

Pendency position w.r.t. C&AG Audit Report No. 4 of 2019

Chapter No.	Subject	Total no. of cases	Commissionerates where ATN required	Reply sent by Commissionerates to the Commissioner (PAC)
-------------	---------	--------------------	-------------------------------------	--

With respect to audit para 2.5 of Report no. 4 of 2019 (wherein first reply of LAR has not been sent for 8497 cases of objection (up to FY 2018)) PCCO communicated the Commissioner (PAC) letter on 23.10.2019 to all the commissionerates. It has been observed that

Note : such cases are pending wherein reply of LAR not sent more than one year . Further, East Comm sent reply to Comm. (PAC) on 25.10.2019, Mysore Commissionerate on 25.10.2019, South Commissionerate 29.10.2019 & West Commissionerate on 31.10.2019. Reply from North, North-west, Belgavi and Mangalore is pending.