**ANNEXURE- A**

**DETAILS OF THE AUDIT OBJECTION**

| Sl. No. | Commissionerate | LAR/SoF No. | DAP No. | Audit Para No. | Amount Involved | Gist of the Objection | Gist of the Department's reply | Relevant Board's Circular/Instruction/Judgment, if any |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
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| | | | | | | | | |

**NOTE: The copy of audit objection and the reply should be enclosed with this proforma.**

Annexure B.

Para wise details of Status of Action Taken Notes (As on 31.01.2016) (Compliance Audit)

**Pending With Ministry**

| Sl.No. | Name of the Ministry | No. of Year of Report | CX/ST | Para No | DAP No | Para Title |
|---|---|---|---|---|---|---|
| 1 | Finance | 12 of 2009-10 | CX | 2.6 | 148 | Incorrect availing of exemption |
| 2 | Finance | 28 of 2011-12 | CX | 1.2 | 82B | Irregular availing of cenvat credit |
| 3 | Finance | 7 of 2015 | CX | 6.3.1 | 4D | Non-detection of incorrect availing of Cenvat Credit on common input services |
| 4 | Finance | 4 of 2015 | ST | 6.3.1 | 21A | Service Tax under import of service |
| 5 | Finance | 4 of 2015 | ST | 7.3.1 | 62D | ~~Service Tax collected but not deposited into~~ Govt. account |
| 6 | Finance | 4 of 2015 | ST | 7.4.1.6 | 87D | Other Cases |

**Pending With Audit**

| Sl. No. | Name of the Ministry | No. of Year of Report | CX/ST | Para No | DAP No | Para Title |
|---|---|---|---|---|---|---|
| 1 | Finance | 12 of 2009-10 | CX | 2.2.1 | 98 | Incorrect availing of exemption |
| 2 | Finance | 7 of 2015 | CX | Chapter II | | Central Excise duty on Iron and Steel Products and articles thereof |
| 3 | Finance | 7 of 2015 | CX | Chapter III | | Central Excise duty on Petroleum, Oil and Lubricant products |
| 4 | Finance | 7 of 2015 | CX | Chapter IV | | Scrutiny of Central Excise returns |
| 5 | Finance | 4 of 2015 | ST | 6.4.1 | 20A | Irregular availing of Cenvat Credit on ineligible invoices |
| 6 | Finance | 4 of 2015 | ST | 6.2.2 | 26A | Works Contract Service |
| 7 | Finance | 4 of 2015 | ST | 7.4.1.2 | 31D | Non-payment of Service Tax |
| 8 | Finance | 4 of 2015 | ST | 7.4.1.4 | 3D | Non-payment of Service Tax |
| 9 | Finance | 4 of 2015 | ST | Chapter II | | Service Tax liability in Insurance Sector |
| 10 | Finance | 4 of 2015 | ST | Chapter III | | Service Tax liability in Port Sector |
| 11 | Finance | 4 of 2015 | ST | Chapter IV | | Service Tax liability on Mandap Keeper's |
| 12 | Finance | 4 of 2015 | ST | Chapter V | | Scrutiny of Service Tax returns |

Para wise details of Status of Action Taken Notes (As on 31.01.2016) (Performance Audit)

<u>ATN not received</u>

| Sl.No. | Name of the Ministry/Dept. | No. of Year of Report | CX/ST | Title |
|---|---|---|---|---|
| NIL | | | | |

<u>Pending with Ministry</u>

| Sl.No. | Name of the Ministry/Dept. | No. of Year of Report | CX/ST | Para Title |
|---|---|---|---|---|
| 1 | Finance | 11 of 2004 | CX | Review on call book |
| 2 | Finance | 7 of 2007 | CX | Review on excise duty on plastic and articles thereof |
| 3 | Finance | PA 6 of 2008 | CX | Review on refunds |
| 4 | Finance | PA 24 of 2009-10 | CX | Review on Excise duty on Iron and Steel and articles of Iron and Steel |
| 5 | Finance | 25 of 2011-12 | CX | Review on commissionerate ranges and divisions (CDR) |
| 6 | Finance | 29 of 2014 | CX | Administration of Prosecution and Penalties in Central Excise and Service Tax |
| 7 | Finance | 11 of 2005 | ST | Review on service tax on consulting engineers services, architects services and interior decorators services |
| 8 | Finance | 7 of 2007 | ST | Review on service tax on management consultant's services, scientific or technical consultancy services, technical testing and analysis services & technical inspection and certification services |

## Pending with audit

| Sl.No. | Name of the Ministry/Dept. | No. of Year of Report | CX/ST | Para Title |
|---|---|---|---|---|
| 1 | Finance | 11 of 2004 | CX | Review on Determination of assessable value under new section 4 (Transaction Value) |
| 2 | Finance | 11 of 2005 | CX | Review on excise duty on motor vehicle for transport of persons and goods |
| 3 | Finance | 6 of 2006 | CX | Review on excise duty on inorganic and organic chemicals |
| 4 | Finance | 7 of 2007 | CX | Review on provisional assessment |
| 5 | Finance | PA 6 of 2008 | CX | Review on excise duty on aluminium, copper and articles thereof |
| 6 | Finance | 11 of 2010-11 | CX | Review on excise duty on pharmaceutical products |
| 7 | Finance | 30 of 2010-11 | CX | Review on Cenvat Credit Scheme |
| 8 | Finance | 33 of 2014 | CX | Central Excise Administration in Automotive Sector |
| 9 | Finance | 11 of 2004 | ST | Review on service tax on advertisement services and courier services |
| 10 | Finance | 6 of 2006 | ST | Review on service tax on manpower recruitment agency's services and security agency's services |
| 11 | Finance | PA 6 of 2008 | ST | Review on service tax on rent-a-cab scheme operators' services, photography services and health club fitness centre services |
| 12 | Finance | PA 24 of 2009-10 | ST | Review on Service Tax on Business Auxiliary Services |
| 13 | Finance | 25 of 2010-11 | ST | Review on Service Tax on Construction Services |
| 14 | Finance | 9 of 2013 | ST | Levy and collection of service tax on import of services |