

Para:- 4.3 Audit Report 2016-17

Non-realisation of one-time tax (OTT)

Para - 4.3

AR-2016-17
Combined Annexure.

Class of vehicles	No of registered vehicles	No of vehicles test checked	No of defaulter vehicles	Period of registration	Rate of Ott applicable	Tax (OTT) due	Tax Paid	Difference tax payable	Penalty	Total
Tractors	270553	33650	503	February 2013 to January 2017	One per cent w.e.f. 9.4.2010, Two per cent w.e.f. 1.4.2013 and 4.5 per cent w.e.f 19.9.2014	11149055	00	11149055	21398023	32547078
						505000	00	505000	1010000	1515000
Agriculture tractors	1419	1419	101	April 2015 to October 2016		1696500	00	1696500	3100500	4797000
Three whellers	159395	20121	176	January 2013 to December 2016	Rs 6000(for 10 years upto five seat), Rs 9000 (for 15 years upto five seat), Rs 9000(for 10 years upto seven seat), Rs 13500 (for 15 years upto seven seat)					
						574200	00	574200	1148400	1722600
Light good vehicles		6069	42	April 2014 to december 2016	Rs 7700 (upto 1000 kgs. Gross vehicle Weight (GVW) Rs 5500 per 1000 kgs fir GVW above 1000 kgs and upto 3000 kgs w.e. f. 1 april 2011					
						1273963	00	1273963	2547926	3821889
Taxi cab		2483	40	July 2013 to july 2016		15198718		15198718	29204849	44403567
Total		63742	862							

ANNEXURE-I

(Refer: Paragraph No.4.3)

Non/short realisation of one time tax and penalty from tractors

AR- 2016-17
(Final) 9

(Amount in ₹)											
No.	Name of the DTOs	No. of registered vehicles (tractors)	No. of vehicles test checked	No. of defaulter vehicles	Period of registration	Rate of OTT applicabe	Tax (OTT) due	Tax paid	Difference tax payable	Penalty	Total
1	Araria	9126	4688	30	February 2013 to December 2015	One per cent w.e.f. 9.4.2010; Two per cent w.e.f. 1.4.2013 and 4.5 per cent w.e.f. 19.9.2014	837553	0	837553	1675106	2512659
2	Bhagalpur	13891	1257	07	April 2015 to December 2016		149251	0	149251	269815	419066
3	Bhojpur	15033	1431	10	July 2015 to July 2016		201367	0	201367	402734	604101
4	East Champaran	18403	2283	38	May 2013 to November 2016		779802	0	779802	1559604	2339406
5	Gaya	10955	1779	64	July 2015 to November 2016		1273387	0	1273387	2546774	3820161
6	Gopalganj	7408	921	59	March 2015 to May 2016		1226240	0	1226240	2314164	3540404
7	Jamui	3976	426	7	April 2015 to June 2016		142695	0	142695	285390	428085

8	Kaimur	6194	1446	02	July 2016 to October 2016
9	Katihar	8101	1256	4	March 2016 to May 2016
10	Lakhisarai	2350	570	06	May 2014 to October 2014
11	Munger	4802	386	03	September 2014 to October 2014
12	Muzaffarpur	26226	259	11	October 2015 to November 2016
13	Nalanda	11411	999	29	April 2016 to September 2016
14	Nawada	6034	1983	12	May 2014 to December 2015
15	Patna	26402	2196	97	January 2016 to October 2016
16	Purnea	28220	2282	23	May 2015 to April 2016

51442	0	51442	102884	154326
78791	0	78791	137582	236373
142114	0	142114	244228	426342
76459	0	76459	152918	229377
240618	0	240618	414376	654994
621435	0	621435	1242870	1864305
240617	0	240617	481234	721851
2244077	0	2244077	3921052	6165129
513119	0	513119	1026238	1539357

Q

17	Rohtas	22832	2004	12	July 2015 to January 2017	303718	0	303718	568151	871869
18	Saharsa	9754	1693	24	July 2014 to June 2016	547991	0	547991	1095982	1643973
19	Samastipur	11604	1950	10	April 2015 to December 2016	219782	0	219782	439564	659346
20	Saran	12327	1307	8	July 2016 to November 2016	177103	0	177103	333850	510953
21	West Champaran	15504	2534	47	February 2016 to December 2016	1081494	0	1081494	2123507	3205001
Total		270553	33650	503		11149055		11149055	21398023	32547078

ANNEXURE					DTO ARARIA			
NON REALISATION OF OTT FROM TRCTOR COMMERCIAL								
SL NO	REGN_NO	REGN_DT	VH_CL ASS	SALE_ AMT	OTT DUE	OTT PAID	PENAL TY	TOTAL
1	BR38E 3798	8/2/2013	102	507976	22859	0	45718	68577
2	BR38E 3866	16/2/2013	102	528571	23786	0	47572	71358
3	BR38E 6482	6/6/2013	102	328928	14802	0	29604	44406
4	BR38F 2008	3/2/2014	102	384950	17323	0	34646	51969
5	BR38G 0178	8/10/2014	102	700000	31500	0	63000	94500
6	BR38G 0255	16/12/2014	102	550000	24750	0	49500	74250
7	BR38G 0368	6/1/2015	102	654000	29430	0	58860	88290
8	BR38G 0369	6/1/2015	102	580000	26100	0	52200	78300
9	BR38G 0375	7/1/2015	102	637800	28701	0	57402	86103
10	BR38G 0426	20/1/2015	102	550000	24750	0	49500	74250
11	BR38G 0484	31/1/2015	102	565200	25434	0	50868	76302
12	BR38G 0499	6/2/2015	102	700000	31500	0	63000	94500
13	BR38G 0503	5/2/2015	102	650000	29250	0	58500	87750
14	BR38G 0506	6/2/2015	102	550000	24750	0	49500	74250
15	BR38G 0535	16/2/2015	102	559170	25163	0	50326	75489
16	BR38G 0612	13/3/2015	102	543400	24453	0	48906	73359
17	BR38G 0628	19/3/2015	102	470000	21150	0	42300	63450
18	BR38G 0680	26/3/2015	102	658800	29646	0	59292	88938
19	BR38G 0681	26/3/2015	102	658800	29646	0	59292	88938
20	BR38G 0860	28/4/2015	102	600000	27000	0	54000	81000
21	BR38G 0864	28/4/2015	102	700000	31500	0	63000	94500
22	BR38G 0921	15/5/2015	102	354950	15973	0	31946	47919
23	BR38G 1015	30/5/2015	102	680000	30600	0	61200	91800
24	BR38G 1315	28/7/2015	102	510000	22950	0	45900	68850
25	BR38G 1730	8/10/2015	102	2015000	90675	0	181350	272025
26	BR38G 2038	8/12/2015	102	645950	29068	0	58136	87204
27	BR38G 2042	8/12/2015	102	655000	29475	0	58950	88425
28	BR38G 2065	8/12/2015	102	585950	26368	0	52736	79104
29	BR38G 2160	15/12/2015	102	505950	22768	0	45536	68304
30	BR38G 2184	22/12/2015	102	581841	26183	0	52366	78549
TOTAL				1861223	837553	0	1675106	2512659

O/o D.T.O, Bhagalpur

Details of non realisation of OTT from Tractor commercial

SL NO	REGN NO	Purchase date	Regd. No.	SALE AMT	TAX FROM	TAX UPTO	OTT PAID	OTT due	Penalty	Total Revenue not realised ₹
1	BR10GA3037	07-04-2015	07-04-2015	473643	07-04-2015	06-04-2030	0	21314	42628	63942.00
2	BR10GA3138	13-04-2015	29-04-2015	476191	13-04-2015	12-04-2030	0	21429	42858	64287.00
3	BR10GA3139	20-04-2015	29-04-2015	519048	20-04-2015	19-04-2030	0	23357	46714	70071.00
4	BR10GA3564	19-06-2015	27-06-2015	533810	19-06-2015	18-06-2030	0	24021	48042	72063.00
5	BR10GA5980	13-02-2015	24-06-2016	450000	13-02-2015	28-02-2030	0	20250	40500	60750.00
6	BR10GA6587	21-09-2016	28-09-2016	439000	21-09-2016	30-09-2031	0	19755	39510	59265.00
7	BR10GA7030	12-12-2016	16-12-2016	425000	12-12-2016	31-12-2031	0	19125	9563	28688.00
Total ₹							0	149251	269815	419066

ANNEXURE (DTO BHOJPUR)

NON REALISATION OF ONE TIME TAX FROM COMMERCIAL TRACTOR

SL NO	REGN NO	PURCH DT	REGN DT	MAKER MODEL	SALE AMT	OTT DUE	PENALTY	TOTAL
1	BR03GA1344	30-06-2016	01-07-2016	SONALIKA 730 DI	480000	21600	43200	64800
2	BR03GA1432	28-06-2016	06-07-2016	JOHN DEERE 5310	370000	16650	33300	49950
3	BR03GA0942	20-04-2016	02-05-2016	ESCORTS POWAR TRAC 434 XL	410000	18450	36900	55350
4	BR03GA0358	13-01-2016	23-01-2016	SWARAJ 735 XM	513000	23085	46170	69255
5	BR03GA0339	07-01-2016	20-01-2016	SONALIKA 734 DI	427500	19238	38476	57714
6	BR03GA0343	07-01-2016	20-01-2016	SONALIKA 734 DI	427500	19238	38476	57714
7	BR03K 9371	19-08-2015	28-08-2015	SWARAJ 735 XM	494000	22230	44460	66690
8	BR03K 9330	11-08-2015	21-08-2015	INDO FARM 3035	470000	21150	42300	63450
9	BR03K 9099	21-07-2015	29-07-2015	SWARAJ 735FE	494000	22230	44460	66690
10	BR03K 8900	05-10-2008	03-07-2015	SWARAJ TRACTOR 735 FE	388800	17496	34992	52488
TOTAL						201367	402734	604101
TOTAL NUMBER OF REGISTERED COMMERCIAL TRACTORS BETWEEN JUL 15 AND DEC 16 WAS 1431								

ANNEXURE (DTO Motihari)

STATEMENT SHOWING NON REALISATION OF ONE TIME TAX FROM TRACTORS (COMMERCIAL)

SL NO	REGN_NO	REGN_DT	VH_C LASS	SALE_AMT	OTT Paid	OTT DUE	PENALTY	TOTAL
1	BR05GA5805	09-Nov-15	102	500952	0	22542.84	45085.68	67628.52
2	BR05GA5907	02-Dec-15	102	490000	0	22050	44100	66150
3	BR05GA5909	02-Dec-15	102	490000	0	22050	44100	66150
4	BR05GA5913	02-Dec-15	102	504762	0	22714.29	45428.58	68142.87
5	BR05GA5914	02-Dec-15	102	480952	0	21642.84	43285.68	64928.52
6	BR05GA5915	02-Dec-15	102	490000	0	22050	44100	66150
7	BR05GA6151	06-Jan-16	102	447619	0	20142.855	40285.71	60428.565
8	BR05GA6153	06-Jan-16	102	205714	0	9257.13	18514.26	27771.39
9	BR05GA6158	06-Jan-16	102	447619	0	20142.855	40285.71	60428.565
10	BR05GA6159	06-Jan-16	102	447619	0	20142.855	40285.71	60428.565
11	BR05GA6163	06-Jan-16	102	447619	0	20142.855	40285.71	60428.565
12	BR05GA6164	06-Jan-16	102	447619	0	20142.855	40285.71	60428.565
13	BR05GA6166	06-Jan-16	102	447619	0	20142.855	40285.71	60428.565
14	BR05GA6168	06-Jan-16	102	447619	0	20142.855	40285.71	60428.565
15	BR05GA6287	27-Jan-16	102	447619	0	20142.855	40285.71	60428.565
16	BR05GA6288	27-Jan-16	102	447619	0	20142.855	40285.71	60428.565
17	BR05GA6291	27-Jan-16	102	428571	0	19285.695	38571.39	57857.085
18	BR05GA6292	27-Jan-16	102	428571	0	19285.695	38571.39	57857.085
19	BR05GA6966	30-Mar-16	102	471429	0	21214.305	42428.61	63642.915
20	BR05GA7072	02-Apr-16	102	438095	0	19714.275	39428.55	59142.825
21	BR05GA7189	27-Apr-16	102	428571	0	19285.695	38571.39	57857.085
22	BR05GA7190	27-Apr-16	102	447619	0	20142.855	40285.71	60428.565
23	BR05GA7191	27-Apr-16	102	428571	0	19285.695	38571.39	57857.085
24	BR05GA7195	27-Apr-16	102	447619	0	20142.855	40285.71	60428.565
25	BR05GA7288	11-May-16	102	476190	0	21428.55	42857.1	64285.65

26	BR05GA7700	27-Jul-16	102	522857	0	23528.565	47057.13	70585.695
27	BR05GA7746	03-Aug-16	102	504762	0	22714.29	45428.58	68142.87
28	BR05GA8203	24-Oct-16	102	502000	0	22590	45180	67770
29	BR05GA8309	04-Nov-16	102	560000	0	25200	50400	75600
30	BR05GA8367	11-Nov-16	102	466667	0	21000.015	42000.03	63000.045
				13742473		618411	1236822	1855233

TOTAL NUMBER OF REGISTERED TRACTOR (COMML) BETWEEN Nov 15 AND Nov 16 WAS 2058

ANNEXURE DTO,MOTIHARI							MOTIHARI	
Statement showing non realisation of OTT from Tractor (COMM)								
Sl. No	REGN_NO	REGN_DT	VH_CLASS	SALE_AMT	OTT due	OTT paid	Penalty	Total
1	BR05GA- 0608	6.12.13	102	550000	24750	0	49500	74250
2	BR05G- 9106	18.5.13	102	213128	9591	0	19182	28773
3	BR05G- 7672	11.10.12	102	485714	21857	0	43714	65571
4	BR05GA- 2634	30.7.14	102	477000	21465	0	42930	64395
5	BR05GA- 2093	16.6.14	102	512000	23040	0	46080	69120
6	BR05GA- 3690	12.12.14	102	550000	24750	0	49500	74250
7	BR05GA- 3917	18.12.14	102	308155	13867	0	27734	41601
8	BR05GA- 4495	31.3.15	102	490476	22071	0	44142	66213
TOTAL				3586473	161391	0	322782	484173

SR.AUDITOR/RS

ANNEXURE (DTO GAYA)

NON REALISATION OF ONE TIME TAX FROM COMMERCIAL TRACTORS

SL NO	REGN NO	PURCH DT	REGN DT	MAKER MODEL	SALE AMT	TAX AMT	PENALTY	TOTAL
1	BR02AA4003	23-06-2015	09-07-2015	SONALIKA-TRACTOR	460000	20700	41400	62100
2	BR02AA4189	17-06-2015	15-07-2015	445XL	490000	22050	44100	66150
3	BR02AA4753	28-07-2015	10-08-2015	DI 35	449500	20228	40455	60683
4	BR02AA4757	28-07-2015	10-08-2015	SONALIKA-TRACTOR	465500	20948	41895	62843
5	BR02AA4758	28-07-2015	10-08-2015	DI 734	424000	19080	38160	57240
6	BR02AA4773	28-07-2015	10-08-2015	SONALIKA-TRACTOR	465500	20948	41895	62843
7	BR02AA6075	16-09-2015	01-10-2015	SONALIKA-TRACTOR	470000	21150	42300	63450
8	BR02AA6592	05-10-2015	17-10-2015	HMT 3522	555129	24981	49962	74942
9	BR02AA6790	29-09-2015	03-11-2015	434XL	475000	21375	42750	64125
10	BR02AA6802	12-09-2015	04-11-2015	439XL	490000	22050	44100	66150
11	BR02AA6804	17-09-2015	04-11-2015	434XL	475000	21375	42750	64125
12	BR02AA6806	12-09-2015	04-11-2015	434 DS PLUS	475000	21375	42750	64125
13	BR02AA6807	11-09-2015	04-11-2015	434XL	475000	21375	42750	64125
14	BR02AA7276	28-09-2015	25-11-2015	SONALIKA-TRACTOR	465500	20948	41895	62843
15	BR02AA7952	15-03-2015	11-12-2015	DI 35	442500	19913	39825	59738

16	BR02AA8396	09-10-2014	29-12-2015	DI 35	470725	21183	42365	63548
17	BR02AA8397	15-10-2014	29-12-2015	SONALIKA-TRACTOR	465500	20948	41895	62843
18	BR02AA8403	25-10-2014	30-12-2015	DI 734	403750	18169	36338	54506
19	BR02AA8405	08-05-2015	30-12-2015	SONALIKA-TRACTOR	465000	20925	41850	62775
20	BR02AA9283	19-05-2015	28-01-2016	SWARAJ 834XM	466667	21000	42000	63000
21	BR02AA9362	01-01-2016	01-02-2016	DI 734	403750	18169	36338	54506
22	BR02AA9556	26-01-2016	06-02-2016	DI 35	438719	19742	39485	59227
23	BR02AA9983	11-01-2015	25-02-2016	DI 35	441650	19874	39749	59623
24	BR02AA9985	15-02-2015	25-02-2016	DI 734	403750	18169	36338	54506
25	BR02GA0312	30-12-2014	17-03-2016	DI 35	442300	19904	39807	59711
26	BR02GA0314	27-10-2014	17-03-2016	SONALIKA-TRACTOR	465500	20948	41895	62843
27	BR02GA0316	29-12-2014	17-03-2016	DI 734	403750	18169	36338	54506
28	BR02GA0318	09-10-2014	17-03-2016	DI 35	442700	19922	39843	59765
29	BR02GA0319	25-10-2014	17-03-2016	DI 35	446500	20093	40185	60278
30	BR02GA0320	13-07-2015	17-03-2016	DI 734	424000	19080	38160	57240
31	BR02GA0343	18-06-2015	18-03-2016	DI 734	424000	19080	38160	57240
32	BR02GA0344	14-10-2014	18-03-2016	DI 734	403750	18169	36338	54506

33	BR02GA0347	22-02-2015	18-03-2016	DI 35	442300	19904	39807	59711
34	BR02GA0348	19-06-2015	18-03-2016	DI 35	442700	19922	39843	59765
35	BR02GA0349	18-06-2015	18-03-2016	DI 35	442700	19922	39843	59765
36	BR02GA0350	06-07-2015	18-03-2016	DI 734	424000	19080	38160	57240
37	BR02GA0354	19-01-2015	18-03-2016	MAHINDRA GUJRAT SHAKTIMAN S35	446300	20084	40167	60251
38	BR02GA0357	18-01-2015	18-03-2016	MAHINDRA GUJRAT SHAKTIMAN S35	428000	19260	38520	57780
39	BR02GA0358	14-10-2014	18-03-2016	DI 734	403750	18169	36338	54506
40	BR02GA0362	14-10-2014	18-03-2016	DI 35	437000	19665	39330	58995
41	BR02GA0364	02-03-2015	18-03-2016	DI 734	403750	18169	36338	54506
42	BR02GA0365	25-05-2015	18-03-2016	DI 35	441650	19874	39749	59623
43	BR02GA0367	09-10-2014	18-03-2016	DI 734	425000	19125	38250	57375
44	BR02GA0368	08-04-2015	18-03-2016	DI 734	403750	18169	36338	54506
45	BR02GA0919	24-05-2016	01-06-2016	DI 35	470000	21150	42300	63450
46	BR02GA1251	17-06-2016	29-06-2016	DI 734	424000	19080	38160	57240
47	BR02GA1252	16-06-2016	29-06-2016	DI 734	424000	19080	38160	57240
48	BR02GA1253	17-06-2016	29-06-2016	DI 734	424000	19080	38160	57240

49	BR02GA1412	20-06-2016	08-07-2016	MAHINDRA GUJRAT SHAKTIMAN S35	428000	19260	38520	57780
50	BR02GA1413	20-06-2016	08-07-2016	MAHINDRA GUJRAT SHAKTIMAN S35	428000	19260	38520	57780
51	BR02GA1421	26-06-2016	08-07-2016	MAHINDRA GUJRAT SHAKTIMAN S35	428000	19260	38520	57780
52	BR02GA1422	18-06-2016	08-07-2016	SONALIKA-TRACTOR	465500	20948	41895	62843
53	BR02GA1460	24-09-2015	29-09-2015	EICHER TRACTOR	431600	19422	38844	58266
54	BR02GA1698	20-11-2015	20-11-2015	434 DS PLUS	475000	21375	42750	64125
55	BR02GA1798	24-07-2016	06-08-2016	DI 35	438719	19742	39485	59227
56	BR02GA1834	14-07-2016	09-08-2016	DI 734	424000	19080	38160	57240
57	BR02GA1835	13-07-2016	09-08-2016	DI 35	438720	19742	39485	59227
58	BR02GA1836	13-07-2016	09-08-2016	DI 35	438720	19742	39485	59227
59	BR02GA2099	18-08-2016	03-09-2016	380	470000	21150	42300	63450
60	BR02GA2108	16-08-2016	03-09-2016	DI 35	446365	20086	40172	60258
61	BR02GA2109	18-08-2016	03-09-2016	333	450000	20250	40500	60750
62	BR02GA2605	12-09-2016	21-10-2016	HMT 2522 TRACTOR	420000	18900	37800	56700
63	BR02GA2701	17-10-2016	02-11-2016	380	470000	21150	42300	63450
64	BR02GA2912	10-09-2002	19-11-2016	ESCORT 335 TRACTOR	272334	12255	24510	36765
TOTAL						1273387	2546774	3820161

TOTAL NUMBER OF REGISTERED TRACOR (COMML) BETWEEN JUL 15 AND NOV 16 WAS 1779

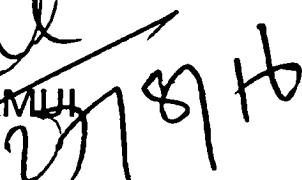
ANNEXURE DTO Gopalganj

NON REALISATION OF OTT FROM TRCTOR COMMERCIAL

SL NO	REGN_NO	REGN_DT	VH_CLASS	SALE_AMT	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR28L 3242	27.6.2015	102	525970	23669	0	47338	71007
2	BR28L 3240	26.6.2015	102	525970	23669	0	47338	71007
3	BR28L 2564	11.5.2015	102	409302	18419	0	36838	55257
4	BR28L 3091	29.5.2015	102	409302	18419	0	36838	55257
5	BR28L 3073	12.6.2015	102	454964	20473	0	40946	61419
6	BR28L 3076	12.6.2015	102	409302	18419	0	36838	55257
7	BR28L 3075	12.6.2015	102	409302	18419	0	36838	55257
8	BR28L 1672	21.3.2015	102	476191	21429	0	42858	64287
9	BR28L 3495	21.7.2015	102	473182	21293	0	42586	63879
10	BR28L 4883	24.11.2015	102	680650	30629	0	61258	91887
11	BR28L 3725	20.7.2015	102	525970	23669	0	47338	71007
12	BR28L 3726	20.7.2015	102	525970	23669	0	47338	71007
13	BR28L 3490	21.7.2015	102	525970	23669	0	47338	71007
14	BR28L 3487	10.7.2015	102	525970	23669	0	47338	71007
15	BR28L 3483	10.7.2015	102	525970	23669	0	47338	71007
16	BR28L 3494	21.7.2015	102	473172	21293	0	42586	63879
17	BR28L 3729	5.8.2015	102	525970	23669	0	47338	71007
18	BR28L 3728	24.7.2015	102	525970	23669	0	47338	71007
19	BR28L 3727	27.7.2015	102	525970	23669	0	47338	71007
20	BR28L 3239	27.6.2015	102	525970	23669	0	47338	71007
21	BR28L 3938	14.8.2015	102	420000	18900	0	37800	56700
22	BR28L 3197	13.6.2015	102	360000	16200	0	32400	48600
23	BR28L 3888	5.8.2015	102	420000	18900	0	37800	56700
24	BR28L 3512	20.7.2015	102	374614	16858	0	33716	50574
25	BR28L 3278	19.6.2015	102	533334	24000	0	48000	72000
26	BR28L 4664	12.10.2015	102	380650	17129	0	34258	51387
27	BR28L 5900	26.12.2015	102	595000	26775	0	53550	80325
28	BR28L 6904	17.12.2015	102	472182	21248	0	42496	63744
29	BR28L 4809	8.12.2015	102	450000	20250	0	40500	60750
30	BR28L 7469	25.1.2016	102	473182	21293	0	42586	63879
31	BR28L 6907	27.2.2016	102	483182	21293	0	42586	63879
32	BR28L 6912	27.2.2016	102	483182	21293	0	42586	63879
33	BR28L 6914	27.2.2016	102	483182	21293	0	42586	63879
34	BR28L 6915	27.2.2016	102	525970	23669	0	47338	71007
35	BR28L 7470	16.2.2016	102	423000	19035	0	38070	57105
36	BR28L 7471	16.2.2016	102	423000	19035	0	38070	57105
37	BR28L 5899	16.2.2016	102	450000	20250	0	40500	60750
38	BR28L 5903	2.2.2016	102	460000	20700	0	41400	62100
39	BR28L 6750	20.2.2016	102	450000	20250	0	40500	60750
40	BR28L 6751	10.3.2016	102	450000	20250	0	40500	60750
41	BR28L 6911	27.02.2016	102	48183	21743	0	43486	65229
42	BR28L 5902	25.1.2016	102	450000	20250	0	40500	60750
43	BR28L 6752	26.3.2016	102	450000	20250	0	40500	60750
44	BR28L 6753	26.03.2016	102	420000	18900	0	37800	56700
45	BR28L 6917	5.3.2016	102	525970	23669	0	47338	71007
46	BR28L 6918	26.3.2016	102	329263	14817	0	29634	44451
47	BR28L 6919	26.3.2016	102	417953	18808	0	37616	56424

48	BR28L 6920	26.3.2016	102	417953	18808	0	37616	56424
49	BR28L 6922	26.3.2016	102	417953	18808	0	37616	56424
50	BR28L 6923	26.3.2016	102	454965	20473	0	40946	61419
51	BR28L 6924	26.3.2016	102	417953	18808	0	37616	56424
52	BR28L 6925	26.3.2016	102	329263	14817	0	29634	44451
53	BR28L 7476	4.5.2016	102	417953	18808	0	18808	37616
54	BR28L 7478	6.5.2016	102	417953	18808	0	18808	37616
55	BR28L 7480	30.5.2016	102	417953	18808	0	18808	37616
56	BR28L 7127	12.5.2016	102	454969	20473	0	20473	40946
57	BR28L 7128	12.5.2016	102	454969	20473	0	20473	40946
58	BR28L 7130	12.5.2016	102	454969	20473	0	20473	40946
59	BR28L 7126	12.5.2016	102	454969	20473	0	20473	40946
TOTAL				26844706	1226240	0	2314164	3540404

ANNEXURE 2					JAMUI	
Statement showing non realisation of OTT from Tractor (COMM)						
Sl. No	REGN_NO		REGN_DT	VH_CLASS	SALE_AMT	OTT paid
1	BR46G	659	9.12.2015	102	431000	0
2	BR46G	657	9.12.2015	102	431000	0
3	BR46G	535	5.10.2015	102	451000	0
4	BR46G	538	5.10.2015	102	451000	0
5	BR46G	539	5.10.2015	102	551000	0
6	BR46G	820	24.2.2016	102	345000	0
7	BR46G	971	20.4.2016	102	511000	0


 DTO, JAMUI


Annexure-I

O/o D.T.O, Kaimur, Bhabhua

Details of non-realisation of one time tax from Tractor commercial

SL NO	REGN NO	Purchase date	Regd. No.	SALE AMT	TAX FROM	TAX UPTO	OTT due	Penalty	OTT PAID	Total Revenue not realised ₹
1	BR45G 6454	21-07-2016	08-08-2016	503017	21-07-2016	20-07-2031	22636	45272	0	67908.00
2	BR45G 6725	07-10-2016	18-10-2016	640140	07-10-2016	06-10-2031	28806	57612	0	86418.00
Total ₹							51442	102884	0	154326

A.A.O/R.S-VIII

2

ANNEXURE

DTO Katihar

Statement showing Non Realisation of OTT from Tractors (Commercial)

Sl.no	REGN_NO	REGN_DATE	VH_CLA	SALE_AMT	PURCH_DATE	OTT Due	OTT P	Penalty	Total amount to be realised
1	BR39GA 819	26-05-16	102	290476	25-04-11	13071	0	26143	39214
2	BR39GA 326	08-03-16	102	363810	07-01-16	16371	0	32743	49114
3	BR39GA 321	08-03-16	102	651142	14-01-16	29301	0	58603	87904
4	BR39GA 327	08-03-16	102	445500	14-01-16	20048	0	40096	60143
		TOTAL				78791 (78792)	0	157584	236375

TOTAL NUMBER OF REGISTERED TRACTOR (COMMERCIAL) BETWEEN Sep 15 AND Sep 16 WAS 1256

Signature
AAO/RS-9

ANNEXURE					LAKHISARAI				
Statement showing non realisation of OTT from Tractor (COMM)									
SI. No	REGN_NO		REGN_DT	VH_CLASS	SALE_AMT	OTT due	OTT paid	Penalty	Total
1	BR53A	7261	29.8.2014	102	500000	22500	0	45000	67500
2	BR53A	7360	25.9.2014	102	500000	22500	0	45000	67500
3	BR53A	7462	27.8.2014	102	540000	24300	0	48600	72900
4	BR53A	7531	12.8.2014	102	580000	26100	0	52200	78300
5	BR53A	7594	14.10.2014	102	557143	25071	0	50142	75213
6	BR53A	7801	30.5.2014	102	480952	21643	0	43286	64929
TOTAL					3158095	142114	0	284228	426342

SR.AUDITOR/RS

2

ANNEXURE									
DTO, MCH									MUNGER
Statement showing non realisation of OTT from Tractor (COMM)									
Sl. No	REGN_NO		REGN_DT	VH_CLASS	SALE_AMT	OTT due	OTT paid	Penalty	Total
1	BR08G	2655	27.9.2014	102	541500	24368	0	48736	73104
2	BR08G	2561	23.9.2014	102	573333	25800	0	51600	77400
3	BR08G	2619	11.10.2014	102	584250	26291	0	52582	78873
TOTAL					1699083	76459	0	152918	229377

SR.AUDITOR/RS

2

ANNEXURE (DTO MUZAFFARPUR)

STATEMENT SHOWING NON REALISATION OF ONE TIME TAX FROM TRACTORS (COMMERCIAL)

Sl no	REGN_NO	REGN_DT	VH_CLASS	CHASI_NO	SALE_AMT	PURCHASE_DT	OTT Paid	OTT DUE	PENALTY	TOTAL
1	BR06GB7935	07-Oct-15	102	T053279338	452281	18-Sep-15	0	20352.645	40705.29	61057.935
2	BR06GC2176	13-Oct-16	102	T053292952LE	452281	31-May-16	0	20352.645	40705.29	61057.935
3	BR06GC2173	13-Oct-16	102	T053309269EE	495238	24-Sep-16	0	22285.71	44571.42	66857.13
4	BR06GC2059	04-Oct-16	102	T07024005F16	523450	27-Sep-16	0	23555.25	47110.5	70665.75
5	BR06GC2174	13-Oct-16	102	T053304396CE	495238	27-Sep-16	0	22285.71	44571.42	66857.13
6	BR06GC2175	13-Oct-16	102	T053296565ME	452281	31-May-16	0	20352.645	40705.29	61057.935
7	BR06GC2164	13-Oct-16	102	T053310583EE	495328	30-Sep-16	0	22289.76	44579.52	66869.28
8	BR06GC2165	13-Oct-16	102	T053303983CE	495238	05-Oct-16	0	22285.71	44571.42	66857.13
9	BR06GC2460	05-Nov-16	102	T053309159EE	495238	24-Oct-16	0	22285.71	22285.71	44571.42
10	BR06GC2463	05-Nov-16	102	T053309191EE	495238	24-Oct-16	0	22285.71	22285.71	44571.42
11	BR06GC2464	05-Nov-16	102	T053306900DE	495238	24-Oct-16	0	22285.71	22285.71	44571.42
Total								240618	414376	654994

TOTAL NUMBER OF REGISTERED TRACTOR (COMML) BETWEEN Aug 15 AND Nov 16 WAS 259

O/o D.T.O, NalandaDetails of non-realisation of one time tax from Tractor commercial

SL NO	REGN NO	Purchase date	Regd. Date	SALE AMT	TAX FROM	TAX UPTO	OTT due	Penalty	OTT PAID	Total Revenue not realised ₹
1	BR21GA2386	11.04.2016	25-04-2016	500000	11.04.2016	10.04.2031	22500	45000	0	67500.00
2	BR21GA2389	11.04.2016	25-04-2016	500000	11.04.2016	10.04.2031	22500	45000	0	67500.00
3	BR21GA2390	18.04.2016	25-04-2016	457143	18.04.2016	17.04.2031	20571	41142	0	61713.00
4	BR21GA2646	30.05.2016	04-06-2016	470000	30.05.2016	29.05.2031	21150	42300	0	63450.00
5	BR21GA2648	28.05.2016	04-06-2016	470000	28.05.2016	27.05.2031	21150	42300	0	63450.00
6	BR21GA2733	15.06.2016	18-06-2016	457143	15.06.2016	14.06.2031	20571	41142	0	61713.00
7	BR21GA2734	15.06.2016	18-06-2016	500000	15.06.2016	14.06.2031	22500	45000	0	67500.00
8	BR21GA2840	27.06.2016	04-07-2016	500000	27.06.2016	26.06.2031	22500	45000	0	67500.00
9	BR21GA2841	24.06.2016	04-07-2016	457143	24.06.2016	23.06.2031	20571	41142	0	61713.00
10	BR21GA2848	13.06.2016	05-07-2016	504762	13.06.2016	12.06.2031	22714	45428	0	68142.00
11	BR21GA2972	18.07.2016	22-07-2016	500000	18.07.2016	17.07.2031	22500	45000	0	67500.00
12	BR21GA2975	18.07.2016	22-07-2016	500000	18.07.2016	17.07.2031	22500	45000	0	67500.00
13	BR21GA2976	18.07.2016	22-07-2016	457143	18.07.2016	17.07.2031	20571	41142	0	61713.00
14	BR21GA2977	18.07.2016	22-07-2016	457143	18.07.2016	17.07.2031	20571	41142	0	61713.00
15	BR21GA3089	23.07.2016	09-08-2016	500000	23.07.2016	22.07.2031	22500	45000	0	67500.00
16	BR21GA3090	23.07.2016	09-08-2016	500000	23.07.2016	22.07.2031	22500	45000	0	67500.00
17	BR21GA3091	23.07.2016	09-08-2016	457143	23.07.2016	22.07.2031	20571	41142	0	61713.00

18	BR21GA3092	23.07.2016	09-08-2016	500000	23.07.2016	22.07.2031	22500	45000	0	67500.00
19	BR21GA3093	23.07.2016	09-08-2016	500000	23.07.2016	22.07.2031	22500	45000	0	67500.00
20	BR21GA3094	23.07.2016	09-08-2016	457143	23.07.2016	22.07.2031	20571	41142	0	61713.00
21	BR21GA3097	01.08.2016	09-08-2016	441150	01.08.2016	31.07.2031	19852	39704	0	59556.00
22	BR21GA3133	14.07.2016	11-08-2016	454125	14.07.2016	13.07.2031	20436	40872	0	61308.00
23	BR21GA3322	16.08.2016	06-09-2016	457143	16.08.2016	15.08.2031	20571	41142	0	61713.00
24	BR21GA3323	16.08.2016	06-09-2016	457143	16.08.2016	15.08.2031	20571	41142	0	61713.00
25	BR21GA3331	31.08.2016	07-09-2016	500000	31.08.2016	30.08.2031	22500	45000	0	67500.00
26	BR21GA3332	31.08.2016	07-09-2016	457143	31.08.2016	30.08.2031	20571	41142	0	61713.00
27	BR21GA3334	31.08.2016	07-09-2016	457143	31.08.2016	30.08.2031	20571	41142	0	61713.00
28	BR21GA3336	31.08.2016	07-09-2016	500000	31.08.2016	15.08.2031	22500	45000	0	67500.00
29	BR21GA3385	06.09.2016	16-09-2016	441150	06.09.2016	05.09.2031	19852	39704	0	59556.00
Total							621435	1242870	0	1864305

ANNEXURE

NAWADA

Statement showing non realisation of OTT from Tractor (COMM)

Sl. No	REGN_NO		REGN_DT	VH_CLA SS	SALE_AM T	OTT due	OTT paid	Penalty	Total
1	BR27 C	8737	28.5.2014	102	404762	18214	0	36428	54642
2	BR27 C	9812	12.7.2014	102	412750	18574	0	37148	55722
3	BR27 E	2213	25.9.2014	102	453333	20400	0	40800	61200
4	BR27 E	2214	25.9.2014	102	453333	20400	0	40800	61200
5	BR27 E	2212	25.9.2014	102	453333	20400	0	40800	61200
6	BR27 E	2195	22.9.2014	102	453333	20400	0	40800	61200
7	BR27 E	2190	22.9.2014	102	453333	20400	0	40800	61200
8	BR27 E	2975	27.9.2014	102	481905	21686	0	43372	65058
9	BR27 E	5822	15.7.2015	102	455238	20486	0	40972	61458
10	BR27 E	5975	27.7.2015	102	410476	18471	0	36942	55413
11	BR27 E	7145	10.12.2015	102	460000	20700	0	41400	62100
12	BR27 E	5711	9.7.2015	102	455238	20486	0	40972	61458
TOTAL					5347034	240617	0	481234	721851


 SR.AUDITOR/RS

STATEMENT SHOWING NON REALISATION OF OTT FROM TRACTORS (COMMERCIAL) OCT16

38

SL. no	REGN. NO	REGN _ DATE	OTT _ DUE	OTT PAID	PENALTY	TOTAL
1	BR01GE 8808	05.04.2016	32057	0	64114	96171
2	BR01GE 8947	11.04.2016	24633	0	49266	73899
3	BR01GE 9080	20.04.2016	24975	0	49950	74925
4	BR01GE 9081	20.04.2016	23786	0	47572	71358
5	BR01GE 9082	20.04.2016	24975	0	49950	74925
6	BR01GE 9087	20.04.2016	25875	0	51750	77625
7	BR01GE 9505	10.05.2016	22275	0	44550	66825
8	BR01GE 9741	19.05.2016	23786	0	47572	71358
9	BR01GE 9913	31.05.2016	22275	0	44550	66825
10	BR01GF 0450	17.06.2016	24214	0	48428	72642
11	BR01GF 0453	17.06.2016	24643	0	49286	73929
12	BR01GF 0536	21.06.2016	29143	0	58286	87429
13	BR01GF 0893	08.07.2016	26143	0	52286	78429
14	BR01GF 1139	15.07.2016	24643	0	49286	73929
15	BR01GF 1141	15.07.2016	23786	0	47572	71358
16	BR01GF 1183	16.07.2016	24643	0	49286	73929
17	BR01GF 1407	26.07.2016	24214	0	48428	72642

18	BR01GF 1408	26.07.2016	24214	0	48428	72642
19	BR01GF 1410	26.07.2016	24214	0	48428	72642
20	BR01GF 1412	26.07.2016	24214	0	48428	72642
21	BR01GF 1413	26.07.2016	24214	0	48428	72642
22	BR01GF 1460	29.07.2016	19238	0	38476	57714
23	BR01GF 1462	29.07.2016	19238	0	38476	57714
24	BR01GF 1463	29.07.2016	19238	0	38476	57714
25	BR01GF 3016	29.07.2016	19238	0	38476	57714
26	BR01GF 3017	29.07.2016	19238	0	38476	57714
27	BR01GF 1798	11.08.2016	25071	0	50142	75213
28	BR01GF 1800	11.08.2016	23786	0	47572	71358
29	BR01GF 1807	11.08.2016	24043	0	48086	72129
30	BR01GF 2071	19.08.2016	24643	0	49286	73929
31	BR01GF 2077	19.08.2016	25714	0	51428	77142
32	BR01GF 2080	19.08.2016	23786	0	47572	71358
33	BR01GF 2082	19.08.2016	23786	0	47572	71358
34	BR01GF 2089	19.08.2016	23786	0	47572	71358
35	BR01GF 2092	19.08.2016	24214	0	48428	72642
36	BR01GF 2093	19.08.2016	24214	0	48428	72642
37	BR01GF 2096	19.08.2016	23786	0	47572	71358
38	BR01GF 2097	19.08.2016	24643	0	49286	73929

39	BR01GF 2120	20.08.2016	19238	0	38476	57714
40	BR01GF 2123	20.08.2016	22275	0	44550	66825
41	BR01GF 2124	20.08.2016	20392	0	40784	61176
42	BR01GF 2125	20.08.2016	20392	0	40784	61176
43	BR01GF 2187	24.08.2016	21471	0	42942	64413
44	BR01GF2189	24.08.2016	23786	0	47572	71358
45	BR01GF 2231	24.08.2016	23786	0	47572	71358
46	BR01GF 2590	09.09.2016	23786	0	47572	71358
47	BR01GF 2702	16.09.2016	24686	0	49372	74058
48	BR01GF 2703	16.09.2016	24214	0	48428	72642
49	BR01GF 2706	16.09.2016	23786	0	47572	71358
50	BR01GF 2840	23.09.2016	21429	0	42858	64287
51	BR01GF 2928	26.09.2016	24643	0	24643	49286
52	BR01GF 2930	26.09.2016	24214	0	24214	48428
53	BR01GF 2931	26.09.2016	23786	0	23786	47572
54	BR01GF 3289	07.10.2016	22286	0	22286	44572
55	BR01GF 3290	07.10.2016	19329	0	19329	38658
56	BR01GF 3291	07.10.2016	22286	0	22286	44572
57	BR01GF 3292	07.10.2016	22075	0	22075	44150
58	BR01GF 3293	07.10.2016	22075	0	22075	44150
59	BR01GF 3295	07.10.2016	22286	0	22286	44572

60	BR01GF 3534	20.10.2016	24214	0	24214	48428
61	BR01GF 3541	20.10.2016	23786	0	23786	47572
62	BR01GF 3543	20.10.2016	24214	0	24214	48428
63	BR01GF 3621	22.10.2016	24643	0	24643	49286
64	BR01GF 3628	22.10.2016	24214	0	24214	48428
65	BR01GF 3629	22.10.2016	24214	0	24214	48428
66	BR01GF 3673	22.10.2016	24368	0	24368	48736
67	BR01GF 3708	24.10.2016	22275	0	22275	44550
68	BR01GF 3710	24.10.2016	23513	0	23513	47026
69	BR01GF 3711	24.10.2016	19238	0	19238	38476
70	BR01GF 3712	24.10.2016	20357	0	20357	40714
71	BR01GF 3713	24.10.2016	19238	0	19238	38476
72	BR01GF 3836	27.10.2016	20520	0	10260	30780
73	BR01GF 3837	27.10.2016	19714	0	9857	29571
74	BR01GF 3869	29.10.2016	19665	0	9833	29498
			1716978	0	2866854	4583832

+ 527099
2244077

+ 1054198
3921052

+ 1581297
6165129

	SL. no	REGN NO	REGN DATE	OTT DUE	OTT PAID	PENALTY	TOTAL
Purnea	1	BR11S 9060	22.05.2015	24643	0	49286	73929
	2	BR11S 8889	08.05.2015	30492	0	60984	91476
	3	BR11S 8940	13.05.2015	20734	0	41468	62202
	4	BR11S 8941	13.05.2015	15604	0	31208	46812
	5	BR11S 8945	13.05.2015	21845	0	43690	65535
	6	BR11S 9991	22.07.2015	20751	0	41502	62253
	7	BR11S 9859	14.07.2015	23248	0	46496	69744
	8	BR11GA 1194	10.10.2015	20229	0	40458	60687
	9	BR11GA 0208	06.08.2015	24795	0	49590	74385
	10	BR11GA 0112	13.05.2015	18225	0	36450	54675
	11	BR11GA 0113	27.07.2015	18225	0	36450	54675
	12	BR11GA 1442	30.10.2015	20743	0	41486	62229
	13	BR11GA 0114	27.07.2015	18225	0	36450	54675
	14	BR11GA 0171	29.07.2015	18214	0	36428	54642
	15	BR11GA 0652	31.08.2015	21896	0	43792	65688
	16	BR11GA 3173	19.03.2016	26871	0	53742	80613
	17	BR11GA3363	07.04.2016	21214	0	42428	63642

18	BR11GA 2670	09.02.2016	23248	0	46496	69744
19	BR11GA 2963	03.03.2016	25643	0	51286	76929
20	BR11GA 2587	29.01.2016	21375	0	42750	64125
21	BR11GA 2262	28.12.2015	32143	0	64286	96429
22	BR11GA 2387	09.01.2016	23327	0	46654	69981
23	BR11GA 3509	25.04.2016	21429	0	42858	64287
TOTAL			513119		1026238	1539357

ANNEXURE (DTO ROHTAS)
NON REALISATION OF ONE TIME TAX FROM TRACTOR (COMMERCIAL)

Sl no	REGN_NO	REGN_DT	VH_CLASS	MAKER_MODEL	SALE_AMT	OTT DUE	PENALTY	TOTAL
1	BR24GA2052	03-07-2015	102	275 DI	510942	22992	45984	68976
2	BR24GA4142	05-04-2016	102	PREET 3549	572000	25740	51480	77220
3	BR24GA4143	05-04-2016	102	PREET 3549	572000	25740	51480	77220
4	BR24GA4144	05-04-2016	102	PREET 3549	572000	25740	51480	77220
5	BR24GA4145	05-04-2016	102	PREET 3549	572000	25740	51480	77220
6	BR24GA4146	05-04-2016	102	PREET 3549	572000	25740	51480	77220
7	BR24GA4147	05-04-2016	102	PREET 3549	572000	25740	51480	77220
8	BR24GA4345	27-04-2016	102	6049	753000	33885	67770	101655
9	BR24GA4423	10-05-2016	102	TAFE	455453	20495	40990	61485
10	BR24GA4483	17-05-2016	102	380	585454	26345	52690	79036
11	BR24GA4492	18-05-2016	102	242	430453	19370	38740	58110
12	BR24GA6333	31-01-2017	102		582000	26190	13095	39285
Total						303718	568151	871869

(TOTAL NUMBER OF REGISTERED TRACTOR (COMML) BETWEEN May 15 AND Jan 17 WAS 2004)

AAO/RS-6

08

ANNEXURE (DTO SAHARSHA)								
NON REALISATION OF OTT FROM COMMERCIAL TRACTORS								
SL NO	REGN NO	PURCH DT	REGN DT	MAKER MODEL	SALE AMT	OTT DUE	PENALTY	TOTAL
1	BR19G 0328	24-07-2014	24-07-2014	265TRACTOR	456000	20520	41040	61560
2	BR19G 0484	26-07-2014	26-07-2014	255 DIYUR	337250	15176	30352	45528
3	BR19G 0486	26-07-2014	26-07-2014	265TRACTOR	456000	20520	41040	61560
4	BR19G 1594	02-09-2014	02-09-2014	SAKTIMAN TRACTOR	427500	19238	38476	57714
5	BR19G 1706	01-09-2014	01-09-2014	SAKTIMAN TRACTOR	550000	24750	49500	74250
6	BR19G 2066	23-09-2014	23-09-2014	265TRACTOR	503500	22658	45316	67974
7	BR19G 2068	23-09-2014	23-09-2014	265TRACTOR	503500	22658	45316	67974
8	BR19G 2075	27-09-2014	27-09-2014	475 TRACTOR	551000	24795	49590	74385
9	BR19G 4342	27-11-2014	28-11-2014	MF1035DI	545000	24525	49050	73575
10	BR19G 4357	28-01-2015	28-01-2015	TRACTOR	498240	22421	44842	67263
11	BR19G 5198	28-02-2015	13-03-2015	POWERTRACE 434XL	509200	22914	45828	68742
12	BR19G 6122	21-04-2015	21-04-2015	DI42RX	505675	22755	45510	68265
13	BR19G 6562	05-05-2015	19-05-2015	3050	475000	21375	42750	64125
14	BR19G 8690	10-08-2015	18-08-2015	SWARAJ 724 M	439524	19779	39558	59337
15	BR19J 0746	16-10-2015	02-12-2015	SAKTIMAN TRACTOR	490018	22051	44102	66153
16	BR19J 0747	19-10-2015	02-12-2015	SAKTIMAN TRACTOR	665950	29968	59936	89904
17	BR19J 0810	01-10-2015	05-12-2015	POWER TRACTOR 434XL	439048	19757	39514	59271
18	BR19J 1566	15-12-2015	30-12-2015	TRACTOR834XM	504762	22714	45428	68142
19	BR19J 3394	10-03-2016	11-03-2016	SWARAJ 735	491904	22136	44272	66408
20	BR19J 3661	17-03-2016	18-03-2016		558000	25110	50220	75330
21	BR19J 4944	27-04-2016	11-05-2016	TRACTOR 241 DIDC	590477	26571	53142	79713
22	BR19J 5212	02-05-2016	25-05-2016	TRACTOR450	560000	25200	50400	75600
23	BR19J 5213	11-05-2016	25-05-2016	TRACTOR450	560000	25200	50400	75600
24	BR19J 6066	10-05-2016	14-06-2016	TRACTOR	560000	25200	50400	75600
TOTAL					12177548	547991	1095982	1643973
TOTAL NUMBER OF REGISTERED TRACTORS (COMML) BETWEEN JUL 14 AND OCT WAS 1693								

ANNEXURE DTO Samastipur

Statement showing Non Realisation of OTT from Tractors (Commercial) Dec 16

Sl.no.	REGN_NO	REGN_DATE	VH_CLASS	SALE_AMT	OTT Due	OTT Paid	Penalty	Total amount to be realised
1	BR33M 8323	23-May-15	102	395238	17786	0	35572	53358
2	BR33M 8324	23-May-15	102	574086	25834	0	51668	77502
3	BR33M 8325	23-May-15	102	704762	31714	0	63429	95143
4	BR33M 8356	27-May-15	102	594286	26743	0	53486	80229
5	BR33M 8783	09-Jul-15	102	630476	28371	0	56743	85114
6	BR33M 8942	08-Aug-15	102	404761	18214	0	36428	54642
7	BR33M 8948	08-Aug-15	102	389953	17548	0	35096	52644
8	BR33GA2505	09-Nov-16	102	428571	19286	0	38571	57857
9	BR33GA2506	09-Nov-16	102	428571	19286	0	38571	57857
10	BR33GA2507	09-Nov-16	102	333333	15000	0	30000	45000
Total					219782		439564	659346

(TOTAL NUMBER OF TRACTOR APPLIED FOR REGN
BETWEEN April 15 AND Dec 16 WAS 1950)

कंडिका 2

अनुपालन

सन्निहित राशि 64.94 (लाख)

इस कंडिका में कुल 87 ट्रैक्टर का निबंधन शुल्क जमा कर OTT का भुगतान नहीं किया गया है, जिसके निबंधन आवेदन लंबित है, जिसपर आपत्ति दर्ज की गयी है। सभी ट्रैक्टर के निबंधन हेतु वाहन स्वामी से पत्राचार किया जा रहा है।

कंडिका 3

अनुपालन

ट्रैक्टर से एक मुश्त राशि कम लेना।

आपत्ति राशि 5.11 (लाख)

इस कंडिका में कुल 08 वाहनों के स्वामी द्वारा OTT कर का कम राशि जमा किया गया है, इन सभी वाहन स्वामीयों पर माँग पत्र निर्गत किया गया है वसूली नहीं होने पर निलामवाद दायर किया जायेगा।

क्र०	वाहन संख्या / प्रकार	राशि	माँग पत्र संख्या दिनांक
1	BR04GA-0171	67179	133/28.03.17
2	BR04GA-0260	78557	134/28.03.17
3	BR04GA-0315	64918	135/28.03.17
4	BR04GA-0268	67500	135/28.03.17
5	BR04GA-0255	64918	136/28.03.17
6	BR04GA-0433	69454	137/28.03.17
7	BR04GA-0517	57713	138/28.03.17
8	BR04GA-0708	40714	139/28.03.17
Total		510953	

[Signature]
District Transport Officer
Bhopal

STATEMENT SHOWING NON REALISATION OF ONE TIME TAX FROM TRACTORS (COMMERCIAL)									
Sl no	REGN_NO	REGN_DT	VH_CLASS	SALE_AMT	RCPT_NO	OTT Paid	OTT DUE	PENALTY	TOTAL
1	BR22GA2234	29/2/2016	102	456000	TA21250	0	20520	41040	61560
2	BR22GA2696	31/3/2016	102	550000	TA22723	0	24750	49500	74250
3	BR22GA3377	31/3/2016	102	536500	TA22813	0	24142.5	48285	72427.5
4	BR22GA3378	31/3/2016	102	565500	TA22814	0	25447.5	50895	76342.5
5	BR22GA2729	20/4/2016	102	482858	TA23718	0	21728.61	43457.22	65185.83
6	BR22GA2730	20/4/2016	102	480000	TA23717	0	21600	43200	64800
7	BR22GA2731	20/4/2016	102	480000	TA23715	0	21600	43200	64800
8	BR22GA2732	20/4/2016	102	480000	TA23716	0	21600	43200	64800
9	BR22GA2760	20/4/2016	102	482858	TA23713	0	21728.61	43457.22	65185.83
10	BR22GA2733	21/4/2016	102	494286	TA23763	0	22242.87	44485.74	66728.61
11	BR22GA2735	21/4/2016	102	480000	TA23761	0	21600	43200	64800
12	BR22GA2736	21/4/2016	102	480000	TA23762	0	21600	43200	64800
13	BR22GA2734	22/4/2016	102	517143	TA23774	0	23271.435	46542.87	69814.305
14	BR22GA2758	25/4/2016	102	547620	TA23808	0	24642.9	49285.8	73928.7
15	BR22GA2756	29/4/2016	102	494286	TA24012	0	22242.87	44485.74	66728.61
16	BR22GA2815	30/4/2016	102	528571	TA24049	0	23785.695	47571.39	71357.085
17	BR22GA2848	2/6/2016	102	461905	TA24647	0	20785.725	41571.45	62357.175
18	BR22GA3146	7/6/2016	102	510000	TA24823	0	22950	45900	68850
19	BR22GA3147	7/6/2016	102	590000	TA24824	0	26550	53100	79650
20	BR22GA3149	7/6/2016	102	524868	TA24825	0	23619.06	47238.12	70857.18
21	BR22GA3151	7/6/2016	102	510000	TA24826	0	22950	45900	68850
22	BR22GA2839	8/6/2016	102	546667	TA24833	0	24600.015	49200.03	73800.045
23	BR22GA2881	16/6/2016	102	403809	TA25120	0	18171.405	36342.81	54514.215
24	BR22GA2916	18/6/2016	102	461904	TA25197	0	20785.68	41571.36	62357.04
25	BR22GA2934	23/6/2016	102	530000	TA25403	0	23850	47700	71550
26	BR22GA2952	28/6/2016	102	528571	TA25566	0	23785.695	47571.39	71357.085
27	BR22GA3013	29/6/2016	102	490000	TA25648	0	22050	44100	66150
28	BR22GA3014	29/6/2016	102	540000	TA25645	0	24300	48600	72900
29	BR22GA3016	29/6/2016	102	622000	TA25646	0	27990	55980	83970
30	BR22GA3017	29/6/2016	102	555000	TA25647	0	24975	49950	74925

31	BR22GA3018	29/6/2016	102	522480	TA25649	0	23511.6	47023.2	70534.8
32	BR22GA3019	29/6/2016	102	520000	TA25650	0	23400	46800	70200
33	BR22GA3015	30/6/2016	102	555000	TA25686	0	24975	49950	74925
34	BR22GA3567	8/8/2016	102	500000	RG14570299	0	22500	45000	67500
35	BR22GA3156	22/8/2016	102	573333	RG14570670	0	25799.985	51599.97	77399.955
36	BR22GA3258	23/9/2016	102	523581	VA15121162	0	23561.145	47122.29	70683.435
37	BR22GA3291	27/9/2016	102	622857	VA15121237	0	28028.565	56057.13	84085.695
38	BR22GA3329	6/10/2016	102	485714	VA15121527	0	21857.13	43714.26	65571.39
39	BR22GA3365	18/10/2016	102	679245	VA15121717	0	30566.025	61132.05	91698.075
40	BR22GA3464	27/10/2016	102	495238	RR15500023	0	22285.71	44571.42	66857.13
41	BR22GA3493	3/11/2016	102	544811	RR15500331	0	24516.495	49032.99	73549.485
42	BR22GA3494	3/11/2016	102	495283	RR15500330	0	22287.735	44575.47	66863.205
43	BR22GA3495	3/11/2016	102	500000	RR15500329	0	22500	45000	67500
44	BR22GA3513	5/11/2016	102	259434	RR15500440	0	11674.53	23349.06	35023.59
45	BR22GA3517	16/11/2016	102	548510	RR15500577	0	24682.95	49365.9	74048.85
46	BR22GA3716	7/12/2016	102	617925	SM15500971	0	27806.625	27806.625	55613.25
47	BR22GA3881	23/12/2016	102	259435	SM15725560	0	11674.575	11674.575	23349.15
							1081494	2123507	3205001

TOTAL NUMBER OF REGISTERED TRACTOR (COMML) BETWEEN May 15 AND Dec 16 WAS 2534

ANNEXURE

Non realisation of One Time Tax from Agricultural Tractors ₹ 15.15 lakh

SL No	Name of the DTOs	No. of registered vehicles (tractors)	No. of vehicle test checked	No. of defaulter vehicles	Period of registration	Tax (OTT) due	Tax paid	Difference tax payable	Penalty	Total	Page reference	File No
					(Between)	₹	₹	₹	₹	₹		
1	Muzafferpur	1419	1419	101	April 2015 and October 2016	505000	0	505000	1010000	1515000	4	1/1
	Total	1419	1419	101		505000	0	505000	1010000	1515000		

11/05/2017
A.G.D.

11.05.17
S.G.A.D.

ANNEXURE

16
D.T.O. MUZAFFARPUR

NON REALISATION OF OTT FROM AGRICULTURAL TRACTOR

NO	REGN_NO	REGN_DT_DATE	VH_CLASS	SALE_AM T	HP	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR06GB5821	01-Apr-15	TRACTOR	542857	42	5000	0	10000	15000
2	BR06GB6018	15-Apr-15	TRACTOR	452381	34	5000	0	10000	15000
3	BR06GB6050	20-Apr-15	TRACTOR	495239	39	5000	0	10000	15000
4	BR06GB6084	21-Apr-15	TRACTOR	571425	45	5000	0	10000	15000
5	BR06GB6085	21-Apr-15	TRACTOR	571428	45	5000	0	10000	15000
6	BR06GB6086	21-Apr-15	TRACTOR	523809	35	5000	0	10000	15000
7	BR06GB6190	06-May-15	TRACTOR	576279	40	5000	0	10000	15000
8	BR06GB6258	08-May-15	TRACTOR	495239	34	5000	0	10000	15000
9	BR06GB6325	14-May-15	TRACTOR	495239	39	5000	0	10000	15000
10	BR06GB6327	14-May-15	TRACTOR	495239	39	5000	0	10000	15000
11	BR06GB6329	14-May-15	TRACTOR	520000	55	5000	0	10000	15000
12	BR06GB6330	14-May-15	TRACTOR	452381	37	5000	0	10000	15000
13	BR06GB6331	14-May-15	TRACTOR	495239	37	5000	0	10000	15000
14	BR06GB6537	04-Jun-15	TRACTOR	495239	39	5000	0	10000	15000
15	BR06GB6538	04-Jun-15	TRACTOR	495239	45	5000	0	10000	15000
16	BR06GB6539	04-Jun-15	TRACTOR	495239	45	5000	0	10000	15000
17	BR06GB6543	04-Jun-15	TRACTOR	452381	37	5000	0	10000	15000
18	BR06GB6657	10-Jun-15	TRACTOR	495239	39	5000	0	10000	15000
19	BR06GB6893	01-Jul-15	TRACTOR	452381	37	5000	0	10000	15000
20	BR06GB6894	01-Jul-15	TRACTOR	495239	41	5000	0	10000	15000
21	BR06GB7013	09-Jul-15	TRACTOR	495281	39	5000	0	10000	15000
22	BR06GB7016	09-Jul-15	TRACTOR	495241	39	5000	0	10000	15000
23	BR06GB7018	09-Jul-15	TRACTOR	452281	37	5000	0	10000	15000
24	BR06GB7020	09-Jul-15	TRACTOR	605610	45	5000	0	10000	15000
25	BR06GB7066	16-Jul-15	TRACTOR	495238	39	5000	0	10000	15000
26	BR06GB7068	16-Jul-15	TRACTOR	495238	39	5000	0	10000	15000
27	BR06GB7069	16-Jul-15	TRACTOR	495238	39	5000	0	10000	15000
28	BR06GB7104	21-Jul-15	TRACTOR	495281	39	5000	0	10000	15000
29	BR06GB7107	22-Jul-15	TRACTOR	477000	39	5000	0	10000	15000
30	BR06GB7109	22-Jul-15	TRACTOR	477000	39	5000	0	10000	15000
31	BR06GB7340	14-Aug-15	TRACTOR	452381	37	5000	0	10000	15000
32	BR06GB7353	17-Aug-15	TRACTOR	495238	39	5000	0	10000	15000
33	BR06GB7354	17-Aug-15	TRACTOR	495238	39	5000	0	10000	15000
34	BR06GB7355	17-Aug-15	TRACTOR	452381	34	5000	0	10000	15000
35	BR06GB7356	17-Aug-15	TRACTOR	495239	39	5000	0	10000	15000
36	BR06GB7442	26-Aug-15	TRACTOR	437000	35	5000	0	10000	15000
37	BR06GB7475	28-Aug-15	TRACTOR	495238	34	5000	0	10000	15000
38	BR06GB7574	09-Sep-15	TRACTOR	495238	39	5000	0	10000	15000
39	BR06GB7576	09-Sep-15	TRACTOR	495238	39	5000	0	10000	15000
40	BR06GB7618	14-Sep-15	TRACTOR	495238	39	5000	0	10000	15000
41	BR06GB7636	15-Sep-15	TRACTOR	495238	39	5000	0	10000	15000
42	BR06GB7637	15-Sep-15	TRACTOR	495238	39	5000	0	10000	15000
43	BR06GB7642	15-Sep-15	TRACTOR	452281	37	5000	0	10000	15000
44	BR06GB7721	22-Sep-15	TRACTOR	452238	39	5000	0	10000	15000
45	BR06GB7974	10-Oct-15	TRACTOR	452381	37	5000	0	10000	15000

46	BR06GB7975	10-Oct-15	TRACTOR	452238
47	BR06GB7977	10-Oct-15	TRACTOR	495238
48	BR06GB7978	10-Oct-15	TRACTOR	452238
49	BR06GB8252	09-Nov-15	TRACTOR	495238
50	BR06GB8812	30-Dec-15	TRACTOR	476190
51	BR06GB8985	14-Jan-16	TRACTOR	452238
52	BR06GB8987	14-Jan-16	TRACTOR	452238
53	BR06GB8990	14-Jan-16	TRACTOR	452238
54	BR06GB8991	14-Jan-16	TRACTOR	495238
55	BR06GB8992	14-Jan-16	TRACTOR	452238
56	BR06GB9360	13-Feb-16	TRACTOR	495238
57	BR06GB9698	11-Mar-16	TRACTOR	495238
58	BR06GB9699	11-Mar-16	TRACTOR	495238
59	BR06GB9859	21-Mar-16	TRACTOR	337250
60	BR06GC0182	09-Apr-16	TRACTOR	571429
61	BR06GC0183	09-Apr-16	TRACTOR	476191
62	BR06GC0339	26-Apr-16	TRACTOR	571428
63	BR06GC0340	26-Apr-16	TRACTOR	571428
64	BR06GC0341	26-Apr-16	TRACTOR	666667
65	BR06GC0376	28-Apr-16	TRACTOR	480953
66	BR06GC0546	14-May-16	TRACTOR	523810
67	BR06GC0547	14-May-16	TRACTOR	523810
68	BR06GC0631	25-May-16	TRACTOR	571429
69	BR06GC0697	31-May-16	TRACTOR	495238
70	BR06GC0701	31-May-16	TRACTOR	495238
71	BR06GC0728	01-Jun-16	TRACTOR	495238
72	BR06GC0729	01-Jun-16	TRACTOR	452381
73	BR06GC0798	07-Jun-16	TRACTOR	452238
74	BR06GC0827	09-Jun-16	TRACTOR	452238
75	BR06GC0885	15-Jun-16	TRACTOR	495238
76	BR06GC1085	06-Jul-16	TRACTOR	452238
77	BR06GC1181	12-Jul-16	TRACTOR	495238
78	BR06GC1182	12-Jul-16	TRACTOR	495238
79	BR06GC1184	12-Jul-16	TRACTOR	495238
80	BR06GC1293	22-Jul-16	TRACTOR	618450
81	BR06GC1320	26-Jul-16	TRACTOR	523810
82	BR06GC1321	26-Jul-16	TRACTOR	571429
83	BR06GC1323	26-Jul-16	TRACTOR	495238
84	BR06GC1325	26-Jul-16	TRACTOR	495238
85	BR06GC1354	28-Jul-16	TRACTOR	495238
86	BR06GC1441	05-Aug-16	TRACTOR	525239
87	BR06GC1517	11-Aug-16	TRACTOR	470000
88	BR06GC1519	11-Aug-16	TRACTOR	470000
89	BR06GC1541	16-Aug-16	TRACTOR	495238
90	BR06GC1615	24-Aug-16	TRACTOR	495238
91	BR06GC1618	24-Aug-16	TRACTOR	495238
92	BR06GC1619	24-Aug-16	TRACTOR	495238
93	BR06GC1718	05-Sep-16	TRACTOR	499999
94	BR06GC1739	07-Sep-16	TRACTOR	452381

37	5000	0	10000	15000
39	5000	0	10000	15000
34	5000	0	10000	15000
39	5000	0	10000	15000
45	5000	0	10000	15000
34	5000	0	10000	15000
34	5000	0	10000	15000
34	5000	0	10000	15000
45	5000	0	10000	15000
34	5000	0	10000	15000
45	5000	0	10000	15000
34	5000	0	10000	15000
45	5000	0	10000	15000
45	5000	0	10000	15000
39	5000	0	10000	15000
0	5000	0	10000	15000
45	5000	0	10000	15000
35	5000	0	10000	15000
45	5000	0	10000	15000
45	5000	0	10000	15000
55	5000	0	10000	15000
31	5000	0	10000	15000
45	5000	0	10000	15000
45	5000	0	10000	15000
41	5000	0	10000	15000
41	5000	0	10000	15000
41	5000	0	10000	15000
34	5000	0	10000	15000
34	5000	0	10000	15000
34	5000	0	10000	15000
41	5000	0	10000	15000
37	5000	0	10000	15000
41	5000	0	10000	15000
45	5000	0	10000	15000
41	5000	0	10000	15000
50	5000	0	10000	15000
35	5000	0	10000	15000
45	5000	0	10000	15000
45	5000	0	10000	15000
41	5000	0	10000	15000
41	5000	0	10000	15000
42	5000	0	10000	15000
38	5000	0	10000	15000
35	5000	0	10000	15000
50	5000	0	10000	15000
41	5000	0	10000	15000
39	5000	0	10000	15000
34	5000	0	10000	15000
39	5000	0	10000	15000
34	5000	0	10000	15000

CPI 600 600 14

95	BR06GC1785	12-Sep-16	TRACTOR	495238	45	5000	0	10000	15000
96	BR06GC1787	12-Sep-16	TRACTOR	495238	41	5000	0	10000	15000
97	BR06GC1788	12-Sep-16	TRACTOR	495238	41	5000	0	10000	15000
98	BR06GC1791	12-Sep-16	TRACTOR	452381	34	5000	0	10000	15000
99	BR06GC2017	01-Oct-16	TRACTOR	429400	34	5000	0	10000	15000
100	BR06GC2082	05-Oct-16	TRACTOR	495238	45	5000	0	10000	15000
101	BR06GC2084	05-Oct-16	TRACTOR	495238	50	5000	0	10000	15000
TOTAL						505000	0	1010000	1515000


 S. R.

Pana-4-3

Combined AR-2016-17
Annexure

Class of vehicles	No of registered vehicles	No of vehicles test checked	No of defaulter vehicles	Period of registration	Rate of Ott applicable	Tax (OTT) due	Tax paid	Difference tax payable	Penalty	Total
Tractors	270553	33650	503	February 2013 to January 2017	One per cent w.e.f. 9.4.2010, Two per cent w.e.f. 1.4.2013 and 4.5 per cent w.e.f 19.9.2014	11149055	00	11149055	21398023	32547078
Agriculture tractors	1419	1419	101	April 2015 to October 2016		505000	00	505000	1010000	1515000
Three whellers	159395	20121	176	January 2013 to December 2016	Rs 6000(for 10 years upto five seat), Rs 9000 (for 15 years upto five seat), Rs 9000(for 10 years upto seven seat), Rs 13500 (for 15 years upto seven seat)	1696500	00	1696500	3100500	4797000
Light good vehicles		6069	42	April 2014 to december 2016	Rs 7700 (upto 1000 kgs. Gross vehicle Weight (GVW) Rs 5500 per 1000 kgs fir GVW above 1000 kgs and upto 3000 kgs w.e. f. 1 april 2011	574200	00	574200	1148400	1722600
Taxi cab		2483	40	July 2013 to july 2016		1273963	00	1273963	2547926	3821889
Total		63742	862			15198718		15198718	29204849	44403567

AR-2016-17
(Final)

ANNEXURE-II

(Refer: Paragraph No.4.3)

Non/short realisation of one time tax and penalty from three-wheelers

Sl. No.	Name of the DTOs	No. of registered vehicles	No. of vehicles test checked	No. of defaulter vehicles	Period of registration	Rate of OTT applicable	(Amount in ₹)				
							Tax (OTT) due	Tax paid	Difference tax payable	Penalty	Total
1	Bhojpur	6727	1279	11	March 2015 to April 2016	₹ 6,000 (for 10 years upto five seat), ₹ 9,000 (for 15 years upto five seat), ₹ 9,000 (for 10 years upto seven seat),	126000	0	126000	252000	378000
2	East Champaran	6024	326	06	January 2013 to September 2015		58500	0	58500	117000	175500
3	Gopalganj	2091	552	46	August 2015 to May 2016		414000	0	414000	765000	1179000
4	Khagaria	2322	559	01	June 2013 to February 2014		9000	0	9000	18000	27000
5	Lakhisarai	244	41	09	June 2014 to October 2014		117000	0	117000	234000	351000

6	Munger	2031	619	03	September 2015 to January 2016	₹ 13,500 (for 15 years upto seven seat)	27000	0	27000	54000	81000
7	Muzaffarpur	22568	3880	32	August 2015 to December 2016		288000	0	288000	549000	837000
8	Nalanda	6058	1246	03	May 2015 to October 2015		31500	0	31500	63000	94500
9	Patna	65076	3415	09	March 2015 to May 2016		108000	0	108000	216000	324000
10	Purnea	26421	2430	20	February 2016 to September 2016		180000	0	180000	189000	369000
11	Rohtas	6050	1795	08	October 2014 to January 2016		81000	0	81000	162000	243000
12	Saharsa	2912	876	16	July 2014 to July 2016		144000	0	144000	288000	432000
13	Samastipur	7161	1864	08	May 2015 to August 2015		72000	0	72000	144000	216000
14	West Champaran	3710	1239	04	December 2015 to December 2016		40500	0	40500	49500	90000
Total		159395	20121	176			1696500	0	1696500	3100500	4797000

ANNEXURE (DTO BHOJPUR)**NON REALISATION OF ONE TIME TAX FROM 3 WHEELERS**

SL NO	REGN NO	PURCH DT	REGN DT	SC	OWNERS NAME	OTT DUE	PENALTY	TOTAL
1	BR03PA0798	30-04-2014	20-03-2015	7	INDAN CHOUDHARY	13500	27000	40500
2	BR03PA1125	06-06-2015	03-07-2015	4	BIGAN BHAGAT	9000	18000	27000
3	BR03PA1126	06-06-2015	03-07-2015	4	SUNIL KUMAR RAM	9000	18000	27000
4	BR03PA1248	28-07-2015	07-08-2015	7	RUDAL SINGH	13500	27000	40500
5	BR03PA1250	28-07-2015	07-08-2015	7	SANTOSH RAM	13500	27000	40500
6	BR03PA1259	30-07-2015	08-08-2015	7	BINOD YADAV	13500	27000	40500
7	BR03PA1260	28-07-2015	08-08-2015	7	RAVI RANJAN SAW	13500	27000	40500
8	BR03PA1570	05-10-2015	08-10-2015	4	MADAN PRASAD	9000	18000	27000
9	BR03PA1573	05-10-2015	08-10-2015	4	VINOD SINGH	9000	18000	27000
10	BR03PA1575	05-10-2015	08-10-2015	4	RAM BADAN PASWAN	9000	18000	27000
11	BR03PA2572	23-03-2016	12-04-2016	7	RAJ NARRAYAN KESHRI	13500	27000	40500
TOTAL						126000	252000	378000
TOTAL NUMBER OF REGISTERED THREE WHEELERS BETWEEN MAR 15 AND JUL 16 WAS 1279								

ANNEXURE				DTO MOTIHARI			
NON REALISATION OF OTT FROM THREE WHEELERS PASSENGER							
SL NO	REGD NO	D.O.R	SC	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR05P-7954	15.1.13	4	9000	0	18000	27000
2	BR05P-8488	15.3.13	7	13500	0	27000	40500
3	BR05PA-1492	28.5.14	4	9000	0	18000	27000
4	BR05PA-1493	29.5.14	4	9000	0	18000	27000
5	BR05PA-2408	17.12.14	4	9000	0	18000	27000
6	BR05PA-3008	30.5.15	4	9000	0	18000	27000
TOTAL				58500	0	117000	175500

SR.AUDITOR/RS

NON REALISATION OF OTT FROM THREE WHEELERS

SL NO	REGN_NO	REGN_DT	VH_CLASS	S/C	OTT PAID
1	BR28L 4099	30.9.2015	51	4	0
2	BR28L 4100	30.9.2015	51	4	0
3	BR28L 4101	30.9.2015	51	4	0
4	BR28L 4102	30.9.2015	51	4	0
5	BR28L 4103	30.9.2015	51	4	0
6	BR28L 4529	4.11.2015	51	4	0
7	BR28L 4530	4.11.2015	51	4	0
8	BR28L 5565	20.1.2016	51	4	0
9	BR28L 3706	18.8.2015	51	4	0
10	BR28L 3705	18.8.2015	51	4	0
11	BR28L 3707	18.8.2015	51	4	0
12	BR28L 5581	22.1.2016	51	4	0
13	BR28L 5582	22.1.2016	51	4	0
14	BR28L 3705	18.8.2015	51	4	0
15	BR28L 3706	18.8.2015	51	4	0
16	BR28L 3707	18.8.2015	51	4	0
17	BR28L 4103	30.9.2015	51	4	0
18	BR28L 4102	30.9.2015	51	4	0
19	BR28L 4101	30.9.2015	51	4	0
20	BR28L 4100	30.9.2015	51	4	0
21	BR28L 4099	30.9.2015	51	4	0
22	BR28L 4530	4.11.2015	51	4	0
23	BR28L 4529	4.11.2015	51	4	0
24	BR28L 5565	11.1.2016	51	4	0
25	BR28L 5581	19.1.2016	51	4	0
26	BR28L 5582	18.1.2016	51	4	0
27	BR28L 5589	22.1.2016	51	4	0
28	BR28L 6821	22.4.2016	51	4	0
29	BR28L 6822	22.4.2016	51	4	0
30	BR28L 6820	22.4.2016	51	4	0
31	BR28L 6823	22.4.2016	51	4	0
32	BR28L 6819	22.4.2016	51	4	0
33	BR28L 7045	25.4.2016	51	4	0
34	BR28L 6854	26.4.2016	51	4	0
35	BR28L 6855	26.4.2016	51	4	0
36	BR28L 6856	26.4.2016	51	4	0
37	BR28L 6857	26.4.2016	51	4	0
38	BR28L 6858	26.4.2016	51	4	0
39	BR28L 6859	26.4.2016	51	4	0
40	BR28L 6863	27.4.2016	51	4	0
41	BR28L 7046	4.5.2016	51	4	0
42	BR28L 7047	4.5.2016	51	4	0
43	BR28L 7048	4.5.2016	51	4	0
44	BR28L 7049	4.5.2016	51	4	0
45	BR28L 7050	4.5.2016	51	4	0
46	BR28L 7051	4.5.2016	51	4	0
47	BR28L 7052	4.5.2016	51	4	0


 DTO GOPALGANJ
 जिला पारिवहनिक
 गोरखगंज

ANNEXURE					DTO KHAGARIA			
NON REALISATION OF OTT FROM THREE WHEELERS								
SL NO	REGN_NO	REGN_DT	VH_CLASS	S/C	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR34P 2531	19-12- 2013	51	4	9000	0	18000	27000
TOTAL					9000	0	18000	27000

SR. AUDITOR/RS

ANNEXURE				DTO LAKHISARAI				
NON REALISATION OF OTT FROM THREE WHEELERS PASSENGER								
SL NO	REGD NO		D.O.R	SC	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR53A	7130	30.7.2014	7	13500	0	27000	40500
2	BR53A	6974	2.6.2014	7	13500	0	27000	40500
3	BR53A	7377	9.10.2014	7	13500	0	27000	40500
4	BR53A	7378	26.9.2014	7	13500	0	27000	40500
5	BR53A	7260	28.8.2014	4	9000	0	18000	27000
6	BR53A	7192	14.8.2014	7	13500	0	27000	40500
7	BR53A	7424	31.10.2014	7	13500	0	27000	40500
8	BR53A	7421	31.10.2014	7	13500	0	27000	40500
9	BR53A	7237	20.8.2014	7	13500	0	27000	40500
TOTAL					117000	0	234000	351000

SR.AUDITOR/RS

ANNEXURE					DTO, MUNGER			
NON REALISATION OF OTT FROM THREE WHEELERS PASSENGER								
SL NO	REGD NO		D.O.R	SC	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR08P	2944	11.1.2016	4	9000	0	18000	27000
2	BR08P	2945	11.1.2016	4	9000	0	18000	27000
3	BR08P	2780	14.9.2015	4	9000	0	18000	27000
TOTAL					27000	0	54000	81000

SR.AUDITOR/RS

Annexure DTO MUZAFFARPUR

NON REALISATION OF OTT FROM THREE WHEELERS

SL.NO	REGN_NO	REGN_DT_DATE	VH_CLASS	SEAT_CAP	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR06PC6639	18.8.15	51	4	9000	0	18000	27000
2	BR06PC6761	28.8.15	51	4	9000	0	18000	27000
3	BR06PC6762	28.8.15	51	4	9000	0	18000	27000
4	BR06PC6763	28.8.15	51	4	9000	0	18000	27000
5	BR06PC6764	28.8.15	51	4	9000	0	18000	27000
6	BR06PC6765	28.8.15	51	4	9000	0	18000	27000
7	BR06PC6766	28.8.15	51	4	9000	0	18000	27000
8	BR06PC6798	2.9.15	51	4	9000	0	18000	27000
9	BR06PC6856	9.9.15	51	4	9000	0	18000	27000
10	BR06PC6859	9.9.15	51	4	9000	0	18000	27000
11	BR06PC6861	9.9.15	51	4	9000	0	18000	27000
12	BR06PC6862	9.9.15	51	4	9000	0	18000	27000
13	BR06PC7099	28.9.15	51	4	9000	0	18000	27000
14	BR06PC 7119	30.9.15	51	4	9000	0	18000	27000
15	BR06PC7121	30.9.15	51	4	9000	0	18000	27000
16	BR06PC 7122	30.9.15	51	4	9000	0	18000	27000
17	BR06PC7124	30.9.15	51	4	9000	0	18000	27000
18	BR06PC7185	7.10.15	51	4	9000	0	18000	27000
19	BR06PC7398	31.10.15	51	4	9000	0	18000	27000
20	BR06PC7399	31.10.15	51	4	9000	0	18000	27000
21	BR06PC7401	31.10.15	51	4	9000	0	18000	27000
22	BR06PC7405	31.10.15	51	4	9000	0	18000	27000
23	BR06PC7406	31.10.15	51	4	9000	0	18000	27000
24	BR06PC7527	7.11.15	51	4	9000	0	18000	27000
25	BR06PC7718	23.11.15	51	4	9000	0	18000	27000
26	BR06PC7719	23.11.15	51	4	9000	0	18000	27000
27	BR06PC 9589	30.4.16	51	4	9000	0	18000	27000
28	BR06PC9766	17.5.15	51	4	9000	0	18000	27000
29	BR06PD1336	24.9.15	51	4	9000	0	18000	27000
30	BR06PD1867	2.11.15	51	4	9000	0	18000	27000
31	BR06PD 2434	23.12.16	51	4	9000	0	4500	13500
32	BR06PD 2455	29.12.16	51	4	9000	0	4500	13500
Total					288000		549000	837000

8

S.O.F.

Non realization of one time tax on three wheelers (commercial): ₹0.95 lakh.

As per Bihar Finance Act 2013 three wheeler with seating capacity not more than 4 persons (excluding the driver) a one time tax of Rs. 9000/- shall be levied for 15 Years for new registered vehicle and three wheelers with seating capacity up to 7 persons (excluding the driver) a one time tax of Rs. 13500/- shall be levied for 15 Years from new registered vehicles.

Further Delay in payment of tax beyond 15 days attracts penalty from 25 per cent to twice of the amount of tax due as per the provisions of section 23 ibid read with Rule 4 (2) of BMVT Rule 1994.

p/04-25
p/01-03
During test check of registration data and tax clearance table of 'VAHAN' database of DTO Nalanda in respect of three wheelers (commercial), we observed that 1246 three wheelers were registered between April 15 and December 16. Out of 1246 three wheelers one-time tax from 03 'three wheelers' were not realized so far. The taxing officer didn't issue demand notice. This resulted in non-realization of one-time tax of ₹94500/- including penalty as detailed below:

p/06

Sl.No.	Regd. No.	Regd. Dt.	OTT Due	Penalty	Total amount to be realised ₹
1	BR21P 0268	07.05.2015	13500	27000	40500
2	BR21P 0348	12.05.2015	9000	18000	27000
3	BR21P 0714	05.10.2015	9000	18000	27000
TOTAL			31500	63000	₹94500.00

p/07
In reply, DTO, Nalanda stated that demand notice would be issued after verification.. Necessary action may be taken in this regards under intimation to audit.

This statement of fact is based on the para no. 06 of I.R.No. 271/16-17 issued vide letter no. 718-720 dt. 31-3-17

The Case/SOF for the period has not been reflected in earlier Audit report. Relevant document attached with SOF. Calculation is found correct.

She
10/3/17
Sr.Auditor/R.S-VIII

ANNEXURE						DTO, PATNA			
NON REALISATION OF OTT FROM THREE WHEELERS									
SL.NO	REGN_NO	REGN_DT_DATE	VH_CLASS	SEAT_CAP	PURCHASE_DT_DATE	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR01PF7715	28-Dec-15	51	4	11-Sep-15	9000	0	18000	27000
2	BR01PF7963	13-Jan-16	51	4	12-Dec-15	9000	0	18000	27000
3	BR01PF8388	16-Feb-16	51	5	04-Feb-16	13500	0	27000	40500
4	BR01PF8396	16-Feb-16	51	4	18-May-15	9000	0	18000	27000
5	BR01PF8743	05-Mar-16	51	5	11-Jan-16	13500	0	27000	40500
6	BR01PF8801	11-Mar-16	51	7	02-Mar-15	13500	0	27000	40500
7	BR01PF8844	15-Mar-16	51	7	17-Feb-16	13500	0	27000	40500
8	BR01PH0384	24-Jun-16	51	7	25-May-16	13500	0	27000	40500
9	BR01PH1146	13-Aug-16	51	5	21-Apr-16	13500	0	27000	40500
TOTAL						108000	0	216000	324000

ANNEXURE					DTO, PURNIA			
NON REALISATION OF OTT FROM THREE WHEELERS (COMM)								
SL.NO	REGN_NO	REGN_DT_DATE	VH_CLASS	SEAT_CAP	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR11PA1401	26-Feb-16	51	4	9000	0	18000	27000
2	BR11PA2636	01-Jul-16	51	4	9000	0	18000	27000
3	BR11PA2637	01-Jul-16	51	4	9000	0	18000	27000
4	BR11PA2638	01-Jul-16	51	4	9000	0	18000	27000
5	BR11PA3285	20-Aug-16	51	4	9000	0	9000	18000
6	BR11PA3286	20-Aug-16	51	4	9000	0	9000	18000
7	BR11PA3287	20-Aug-16	51	4	9000	0	9000	18000
8	BR11PA3288	20-Aug-16	51	4	9000	0	9000	18000
9	BR11PA3289	20-Aug-16	51	4	9000	0	9000	18000
10	BR11PA3290	20-Aug-16	51	4	9000	0	9000	18000
11	BR11PA3291	20-Aug-16	51	4	9000	0	9000	18000
12	BR11PA3292	20-Aug-16	51	4	9000	0	9000	18000
13	BR11PA3293	20-Aug-16	51	4	9000	0	9000	18000
14	BR11PA3295	20-Aug-16	51	4	9000	0	9000	18000
15	BR11PA3957	30-Sep-16	51	4	9000	0	4500	13500
16	BR11PA3958	30-Sep-16	51	4	9000	0	4500	13500
17	BR11PA3959	30-Sep-16	51	4	9000	0	4500	13500
18	BR11PA3960	30-Sep-16	51	4	9000	0	4500	13500
19	BR11PA3961	30-Sep-16	51	4	9000	0	4500	13500
20	BR11PA3962	30-Sep-16	51	4	9000	0	4500	13500
TOTAL					180000	0	189000	369000


 SR AUDITOR/RS9

ANNEXURE				DTO, ROHTAS				
NON REALISATION OF OTT FROM THREE WHEELERS								
SI NO	REGN_NO	REGN_DT	VH_CLASS	SEAT_CAP	OTT DUE	OTT	Penalty	Total
1	BR24P 6464	06-06-2015	51	4	9000	0	18000	27000
2	BR24P 7879	08-10-2015	51	4	9000	0	18000	27000
3	BR24P 8141	31-12-2015	51	4	9000	0	18000	27000
4	BR24P 8168	14-01-2016	51	4	9000	0	18000	27000
5	BR24P 8170	14-01-2016	51	4	9000	0	18000	27000
6	BR24P 8171	14-01-2016	51	4	9000	0	18000	27000
7	BR24P 6994	18-10-2014	51	7	13500	0	27000	40500
8	BR24P 6998	27-10-2014	51	7	13500	0	27000	40500
TOTAL					81,000		162,000	243000

(TOTAL NUMBER OF REGISTERED THREE WHEELERS BETWEEN SEP 14 AND DEC 16 WAS 1795)

Susila
AAO/RS-6

ANNEXURE (DTO SAHARSHA)							
NON REALISATION OF OTT FROM THREE WHEELERS (COMML)							
SL NO	REGN NO	PURCH DT	REGN DT	SC	OTT DUE	PENALTY	TOTAL
1	BR19G 0135	20-07-2014	20-07-2014	4	9000	18000	27000
2	BR19G 0391	03-07-2014	03-07-2014	4	9000	18000	27000
3	BR19G 0395	01-07-2014	01-07-2014	4	9000	18000	27000
4	BR19G 0434	12-07-2014	15-07-2014	4	9000	18000	27000
5	BR19G 0439	26-07-2014	26-07-2014	4	9000	18000	27000
6	BR19G 0729	21-11-2011	06-08-2014	4	9000	18000	27000
7	BR19G 1290	12-08-2014	13-08-2014	4	9000	18000	27000
8	BR19G 3670	08-12-2014	10-12-2014	4	9000	18000	27000
9	BR19G 4671	28-01-2015	28-01-2015	4	9000	18000	27000
10	BR19G 5143	21-02-2015	21-02-2015	4	9000	18000	27000
11	BR19G 5145	21-02-2015	21-02-2015	4	9000	18000	27000
12	BR19G 5156	21-02-2015	21-02-2015	4	9000	18000	27000
13	BR19G 5417	18-03-2015	19-03-2015	4	9000	18000	27000
14	BR19J 6766	28-06-2016	02-07-2016	4	9000	18000	27000
15	BR19J 6782	28-06-2016	02-07-2016	4	9000	18000	27000
16	BR19J 6785	28-06-2016	02-07-2016	4	9000	18000	27000
TOTAL					144000	288000	432000
TOTAL NUMBER OF REGISTERED THREE WHEELERS BETWEEN JUL 14 AND JUL 16 WAS 876							

Annexure DTO Samastipur

NON REALISATION OF OTT FROM THREE WHEELERS

SL.NO	REGN_NO	REGN_DT	VH_CLASS	SEAT_CAP	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR33M 8137	5-May-15	51	4	9000	0	18000	27000
2	BR33M 8138	5-May-15	51	4	9000	0	18000	27000
3	BR33M 8139	5-May-15	51	4	9000	0	18000	27000
4	BR33M 8901	5-Aug-15	51	4	9000	0	18000	27000
5	BR33M 8902	5-Aug-15	51	4	9000	0	18000	27000
6	BR33M 8946	8-Aug-15	51	4	9000	0	18000	27000
7	BR33M 8947	8-Aug-15	51	4	9000	0	18000	27000
8	BR33M 8950	8-Aug-15	51	4	9000	0	18000	27000
					72,000	144,000	Total	216000

(TOTAL NUMBER OF THREE WHEELER APPLIED FOR REGN BETWEEN April 15 AND Dec 16 WAS 1864)

AAO/RS-6

Annexure DTO WEST CHAMPARAN

NON REALISATION OF OTT FROM THREE WHEELERS

SL.NO	REGN_NO	REGN_DT_DATE	VH_CLASS	SEAT_CAP	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR22P7971	29.12.2015	51	7	13500	0	27000	40500
2	BR22P9040	19.12.2016	51	4	9000	0	9000	18000
3	BR22P9072	24.12.2016	51	4	9000	0	9000	18000
4	BR22P9074	27.12.2016	51	4	9000	0	4500	13500
				TOTAL	40500		49500	90000

Para-4.3

Combined AR-2016-17
Annexure.

Class of vehicles	No of registered vehicles	No of vehicles test checked	No of defaulter vehicles	Period of registration	Rate of Ott applicable	Tax (OTT) due	Tax paid	Difference tax payable	Penalty	Total
Tractors	270553	33650	503	February 2013 to January 2017	One per cent w.e.f. 9.4.2010, Two per cent w.e.f. 1.4.2013 and 4.5 per cent w.e.f. 19.9.2014	11149055	00	11149055	21398023	32547078
Agriculture tractors	1419	1419	101	April 2015 to October 2016		505000	00	505000	1010000	1515000
Three whellers	159395	20121	176	January 2013 to December 2016	Rs 6000(for 10 years upto five seat), Rs 9000 (for 15 years upto five seat), Rs 9000(for 10 years upto seven seat), Rs 13500 (for 15 years upto seven seat)	1696500	00	1696500	3100500	4797000
Light good vehicles		6069	42	April 2014 to december 2016	Rs 7700 (upto 1000 kgs. Gross vehicle Weight (GVW) Rs 5500 per 1000 kgs fir GVW above 1000 kgs and upto 3000 kgs w.e. f. 1 april 2011	574200	00	574200	1148400	1722600
Taxi cab		2483	40	July 2013 to july 2016		1273963	00	1273963	2547926	3821889
Total		63742	862			15198718		15198718	29204849	44403567

AR-2016-17
(Final)

ANNEXURE-III

(Refer: Paragraph No.4.3)

Non/short realisation of one time tax and penalty from Light Goods vehicles

(Amount in ₹)

Sl. No.	Name of the DTOs	No. of vehicles test checked	No. of defaulter vehicles	Period of registration	Rate of OTT applicable	Tax (OTT) due	Tax paid	Difference tax payable	Penalty	Total
1	Bhagalpur	650	4	July 2015 and November 2016	₹ 7,700 (upto 1,000 kgs.Gross Vehicle Weight (GVW))	51700	0	51700	103400	155100
2	East Champaran	637	3	April 2015 and December 2015		38500	0	38500	77000	115500
3	Gaya	416	5	July 2015 and August 2015		82500	0	82500	165000	247500
4	Gopalganj	187	6	February 2015 and May 2016		82500	0	82500	165000	247500
5	Kaimur	75	4	June 2015 and August 2016	₹ 5,500 per 1,000 kgs for GVW	66000	0	66000	132000	198000
6	Munger	151	2	April 2014 and December 2015		22000	0	22000	44000	66000

7	Muzafferpur	892	3	October 2015 and November 2016	above 1,000kgs	31900	0	31900	63800	95700
8	Patna	2257	7	November 2015 and August 2016	and upto 3,000 kgs	86900	0	86900	173800	260700
9	Rohtas	324	4	December 2015 and July 2016	w.e.f. 1 April 2011.	51700	0	51700	103400	155100
10	Samastipur	480	4	April 2015 and December 2016		60500	0	60500	121000	181500
Total		6069	42			574200	0	574200	1148400	1722600

(10)

S.O.F

Non realization of one time tax from Light Goods Vehicles: ₹2.63 lakh

Under the provisions of BMVT Act, 1994 as amended by Finance Act, 2011, one time tax at the rate of 7700 for vehicles with gross vehicle weight upto 1000 kgs and at the rate of 5500 per 1000 kgs of gross vehicle weight for vehicles with gross vehicle weight above 1000kgs and up to 3000 kgs (w.e.f. 1st April 2011) shall be levied at the time of registration of such vehicles. Further the earlier tax paid by such vehicles is to be deducted at the time of one time tax of such type of vehicles.

Further Delay in payment of tax beyond 15 days attracts penalty from 25 per cent to twice of the amount of tax due as per the provisions of section 23 ibid read with Rule 4 (2) of BMVT Rule 1994.

During scrutiny of Registration table and tax clearance table of 'VAHAN' database for the period 04/2015 to 12/2016 of DTO Bhagalpur, we observed that OTT from 07 Light Goods Vehicle out of 650 LGVs (registered during April 2015 and December 2016 and registered laden weight upto 3000 kgs), were not realized so far. Although no reasons were found recorded for non-payment of tax, the DTO did not raise demand notice against defaulting vehicle owners. This resulted in non realization of one time tax and penalty of ₹262900.00 as detailed below:

P/01
to
P/08

Sl. No.	Regd. No.	Regd. Dt.	LD-Weight	OTT Due	OTT Paid	Short OTT	Penalty	Total amount to be realised
1	BR10GA3611	02-07-2015	2950	16500	0	16500	33000	49500
2	BR10GA3612	02-07-2015	2950	16500	0	16500	33000	49500
3	BR10GA5460	06-04-2016	1285	11000	0	11000	22000	33000
4	BR10GA5467	08-04-2016	1285	11000	0	11000	22000	33000
5	BR10GA6118	13-07-2016	2960	16500	0	16500	33000	49500
6	BR10GA6686	20-10-2016	1420	11000	0	11000	22000	33000
7	BR10GA6872	22-11-2016	995	7700	0	7700	7700	15400
TOTAL ₹						90200	172700	262900

P/09
In reply, DTO Bhagalpur stated that demand notice would be issued after verification.
Due case/SOF for the period has not been reflected in earlier audit report.
Relevant document attached with SOF. calculation is found correct.
This SOF is based on Para-04 of IR No. 238/16-17 issued vide letter
no: 635-637 dated 03.03.2017.

Pravleen Kumar
A.A.O/R.S.-VIII
04.02.17

(2)

ANNEXURE

DTO, MOTIHARI

NON REALISATION OF OTT FROM LGV

SL.NO	REGN_NO	REGN_DT	VH_CLASS	LD_WT	TAX_AMT	OTT PAID	PENALTY	TOTAL AMOUNT TO BE REALISED
1	BR05GA 6122	30.12.2015	LGV	1550	11000	0	22000	33000
2	BR05GA 4596	9.4.2015	LGV	1550	11000	0	22000	33000
3	BR05GA 4595	6.4.2015	LGV	2960	16500	0	33000	49500
TOTAL					38500		77000	115500

NOTE: TOTAL REGISTERED VEHICLE BETWEEN APRIL 2015 AND DECEMBER 2016 WAS 637.

[Signature]
AAS/RS-6

ANNEXURE (DTO GAYA)							
NON REALISATION OF ONE TME TAX FROM LIGHT GOODS VEHICLE							
SL NO	REGN NO	PURCH DT	REGN DT	GVW	OTT DUE	PENALTY	TOTAL
1	BR02AA4546	29-03-2013	31-07-2015	2950	16500	33000	49500
2	BR02AA4548	29-03-2013	31-07-2015	2950	16500	33000	49500
3	BR02AA4549	29-03-2013	31-07-2015	2950	16500	33000	49500
4	BR02AA4551	28-04-2013	31-07-2015	2950	16500	33000	49500
5	BR02AA4635	29-03-2013	04-08-2015	2950	16500	33000	49500
TOTAL					82500	165000	247500
TOTAL NUMBER OF REGISTERED LGV BETWEEN JUL 15 AND AUG 16 WAS 416							

W P

ANNEXURE					DTO Gopalganj					
Statement showing non realisation of OTT from Light Goods Vehicles (GVW upto 3000 kgs)										
Sl.no.	REGN_NO		REGN_DT	VH_CLASS	LD_WT	OTT Due	OTT Paid	Short OTT	Penalty	Total amount to be realised
1	BR28L	4122	30.9.2015	105	1298	11000	0	11000	22000	33000
2	BR28L	4123	30.9.2015	105	2620	16500	0	16500	33000	49500
3	BR28L	3906	9.9.2015	105	2960	16500	0	16500	33000	49500
4	BR28L	3734	21.8.2015	105	1408	11000	0	11000	22000	33000
5	BR28L	4120	30.9.2015	105	2690	16500	0	16500	33000	49500
6	BR28L	1680	21.3.2015	105	1300	11000	0	11000	22000	33000
TOTAL						82500	0	82500	165000	247500

(18) (19)

S.O.F.

Non realization of one time tax from Light Goods Vehicles: ₹3.30 lakh

Under the provisions of BMVT Act, 1994 as amended by Finance Act, 2011, one time tax at the rate of 7700 for vehicles with gross vehicle weight upto 1000 kgs and at the rate of 5500 per 1000 kgs of gross vehicle weight for vehicles with gross vehicle weight above 1000kgs and up to 3000 kgs (w.e.f. 1st April 2011) shall be levied at the time of registration of such vehicles. Further the earlier tax paid by such vehicles is to be deducted at the time of one time tax of such type of vehicles.

Further Delay in payment of tax beyond 15 days attracts penalty from 25 per cent to twice of the amount of tax due as per the provisions of section 23 ibid read with Rule 4 (2) of BMVT Rule 1994.

During test check of Registration table and tax clearance table of 'VAHAN' database for the period 04/2015 to 12/2016 of DTO Kaimur, Bhabhua, we observed that OTT from 07 Light Goods Vehicle out of 75 LGVs (registered during April 2015 and December 2016 and registered laden weight upto 3000 kgs), were not realized so far. Although no reasons were found recorded for non-payment of tax, the DTO did not raise demand notice against defaulting vehicle owners. This resulted in non realization of one time tax and penalty of ₹330000.00 as detailed below:

P/15-16
P/1-14
P/17

Sl. No.	Regd. No.	Regd. Dt.	LD-Wt.	OTT Due	OTT Paid	Short OTT	Penalty	Total amount to be realised
X 1	BR45G 4085	16.08.2016	2475	16500	0	16500	33000	49500
2	BR45G 4674	18.06.2015	2960	16500	0	16500	33000	49500
3	BR45G 4935	18.08.2015	2950	16500	0	16500	33000	49500
4	BR45G 5062	24.09.2015	2880	16500	0	16500	33000	49500
X 5	BR45P 2369	26.06.2015	1090	11000	0	11000	22000	33000
X 6	BR45P 2670	16.08.2016	2550	16500	0	16500	33000	49500
7	BR45P 2741	28.02.2016	2750	16500	0	16500	33000	49500
TOTAL ₹				110000	0	110000	220000	330000

P/18

In reply, DTO Bhagalpur stated that demand notice would be issued after verification. This statement of fact is based on the para no. 06 of I.R.No. 254/16-17 issued vide letter no. 658 to 660/15.03.17

The Case/SOF for the period has not been reflected in earlier Audit report. Relevant document attached with SOF. Calculation is found correct.

Sh
12.2.17
Sr.Auditor/R.S.-VIII

ANNEXURE						DTO Munger				
Statement showing non realisation of OTT from Light Goods Vehicles (GVW upto 3000 kgs)										
Sl.no.	REGN_NO		REGN_DT	VH_CLASS	LD_WT	OTT Due	OTT Paid	Short OTT	Penalty	Total amount to be realised
1	BR08G	2367	26.4.2014	105	1550	11000	0	11000	22000	33000
2	BR08G	3081	5.12.2015	105	1550	11000	0	11000	22000	33000
TOTAL						22000	0	22000	44000	66000

ANNEXURE										DTO Muzaffarpur
Statement showing non realisation of OTT from Light Goods Vehicles (GVW upto 3000 kgs)										
Sl.no.	REGN_NO		REGN_DT	VH_CLASS	LD_WT	OTT Due	OTT Paid	Short OTT	Penalty	Total amount to be realised
1	BR06GB	8098	18.8.2015	105	2880	16500	0	16500	33000	49500
2	BR06GB	9311	19.1.2016	101	995	7700	0	7700	15400	23100
3	BR06GC	2488	25.5.2015	101	995	7700	0	7700	15400	23100
TOTAL						31900	0	31900	63800	95700

ANNEXURE

DTO, PATNA

NON REALISATION OF OTT FROM LGV

SL.NO	REGN_NO	REGN_DT_DATE	O_NAME	VH_CLASS	LD_WT	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR01GE8858	07-Apr-16	AJAY KUMAR	105	2065	16500	0	33000	49500
2	BR01GE9465	07-May-16	SANJAY KUMAR SINGH	105	1750	11000	0	22000	33000
3	BR01GE5409	07-Nov-15	SHAMBHU PASWAN	118	995	7700	0	15400	23100
4	BR01GE5438	09-Nov-15	VIKASH KUMAR	118	1815	11000	0	22000	33000
5	BR01GE6696	02-Jan-16	RAVI KUMAR GUPTA	118	995	7700	0	15400	23100
6	BR01GE6852	11-Jan-16	SINDHU SHARMA	118	2960	16500	0	33000	49500
7	BR01GE7386	05-Feb-16	MS INDIANA TEXTILES MILL	118	1285	11000	0	22000	33000
8	BR01GE7532	10-Feb-16	MOHAN KUMAR	118	2960	16500	0	33000	49500
9	BR01GF1598	06-Aug-16	RAJENDRA PRASAD	118	2960	16500	0	33000	49500
10	BR01GF2856	23-Sep-16	MEENA DEVI	118	2960	16500	0	33000	49500
TOTAL						130900	0	261800	392700

Statement showing non realisation OTT from LGV DTO Rohtas

Sl. No.	Regn_No.	Regn_Dt	Purchase_dt	Vehicle_Class	SC_Cap	LD_WT	OTT paid	OTT due	Penalty	Total
1	BR24GA5152	1-Aug-16	23-Jul-16	101	1	990	0	7700	15400	23100
2	BR24GA5203	3-Aug-16	24-Jul-16	105	1	1550	0	11000	22000	33000
3	BR24GA5204	3-Aug-16	24-Jul-16	105	2	2380	0	16500	33000	49500
4	BR24GA6453	10-Dec-15	10-Dec-15	105	2	2620	0	16500	33000	49500
								51700	103400	155100

Audit Officer/RS

Annexure, DTO, Samastipur

Statement showing non realization of one time tax from light goods vehicle

Sl. No.	REGN_NO	REGN_DT	PURCHASE_DT	VH_CLASS	SEAT_CAP	LD_WT	TAX_PAID	TAX_DUE	PENALTY	Total tax to be realised
1	BR33M 8045	20-Apr-15	13-Mar-15	105	2	2960	0	16500	33000	49500
2	BR33GA0959	17-Mar-16	18-Dec-15	105	2	2960	0	16500	33000	49500
3	BR33GA2513	16-Nov-16	29-Mar-13	105	5	2950	0	16500	33000	49500
4	BR33GA2911	8-Dec-16	27-Nov-15	105	2	1420	0	11000	22000	33000
									Total	181500

Audit Officer/RS-VI

Para-4-3

AR-2016-17
Combined Annexure of OTT

Class of vehicles	No of registered vehicles	No of vehicles test checked	No of defaulter vehicles	Period of registration	Rate of Ott applicable	Tax (OTT) due	Tax paid	Difference tax payable	Penalty	Total
Tractors	270553	33650	503	February 2013 to January 2017	One per cent w.e.f. 9.4.2010, Two per cent w.e.f. 1.4.2013 and 4.5 per cent w.e.f 19.9.2014	11149055	00	11149055	21398023	32547078
Agriculture tractors	1419	1419	101	April 2015 to October 2016		505000	00	505000	1010000	1515000
Three whellers	159395	20121	176	January 2013 to December 2016	Rs 6000(for 10 years upto five seat), Rs 9000 (for 15 years upto five seat), Rs 9000(for 10 years upto seven seat), Rs 13500 (for 15 years upto seven seat)	1696500	00	1696500	3100500	4797000
Light good vehicles		6069	42	April 2014 to december 2016	Rs 7700 (upto 1000 kgs. Gross vehicle Weight (GVW) Rs 5500 per 1000 kgs fir GVW above 1000 kgs and upto 3000 kgs w.e. f. 1 april 2011	574200	00	574200	1148400	1722600
Taxi cab		2483	40	July 2013 to july 2016		1273963	00	1273963	2547926	3821889
Total		63742	862			15198718		15198718	29204849	44403567

AR-2016-17
(Final)

ANNEXURE-IV

(Refer: Paragraph No.4.3)

Non/short realisation of one-time tax and penalty from Taxi/CABs

Sl. No	Name of the DTOs	No. of vehicles test checked	No. of defaulter vehicles	Period of registration	(Amount in ₹)				
					Tax (OTT) due	Tax paid	Difference tax payable	Penalty	Total
1	East Champaran	444	1	September 2013	25228	0	25228	50456	75684
2	Gopalganj	61	11	July 2013 and February 2016	277909	0	277909	555818	833727
3	Khagaria	44	1	December 2013	23068	0	23068	46136	69204
4	Lakhisarai	240	3	July 2014 and April 2015	108209	0	108209	216418	324627
5	Munger	92	5	May 2014 and March 2016	104533	0	104533	209066	313599
6	Muzaffarpur	498	2	August 2015 and June 2016	59934	0	59934	119868	179802
7	Nalanda	255	3	April 2015 and December 2015	96459	0	96459	192918	289377
8	Patna	590	8	November 2015 and July 2016	394449	0	394449	788898	1183347
9	Saharsa	89	5	June 2015 and August 2016	145433	0	145433	290866	436299
10	Samastipur	170	01	January 2015	38741	0	38741	77482	116223
Total		2483	40		1273963	0	1273963	2547926	3821889

Annexure						DTO, Motihari						
Statement showing Non/Short realisation of OTT from maxi/cab												
Sl.no.	Vechile REGN_NO		REGN_DT	VH_CLASS	SEAT_CAP	SALE_AMT	OTT due	Tax paid	TAX_PAID ON	Short OTT	Penalty	Total Amount to be realised
1	BR05P	9867	11.09.2013	52	8	360403	25228	0	-	25228	50456	75684

Annexure - VI (2)
Statement showing realisation of OTT from maxi/cab (as on 31.5.2016)
DTO, Gopalganj

Sl.no.	REGN_NO	REGN_DT	VH_CL ASS	SEAT_ CAP	SALE_A MT	OTT paid	OTT due	penalty payable	Total amount to be realised
X 1	BR28L 0527	09/12/2014	52	8	345156	0	24161	48322	72483
X 2	BR28L 1681	21/03/2015	52	8	208551	0	14599	29198	43797
X 2	BR28L 3512	06/08/2015	52	8	374614	0	26223	52446	78669
X 3	BR28L 3648	14/08/2015	52	8	379116	0	26538	53076	79614
X 4	BR28L 3907	08/09/2015	52	8	379116	0	26538	53076	79614
X 5	BR28L 4121	30/09/2015	52	8	379029	0	26532	53064	79596
X 6	BR28L 4378	12/10/2015	52	8	379116	0	26538	53076	79614
7	BR28L 4379	12/10/2015	52	8	361664	0	25316	50632	75948
8	BR28L 5824	15/02/2016	52	8	382763	0	26793	53586	80379
9	BR28L 5912	20/02/2016	52	8	382763	0	26793	53586	80379
10	BR28G 4613	27/11/2013	52	7	345156	0	24161	48322	72483
11	BR28G 2738	12/07/2013	52	8	432219	0	30255	60510	90765
X 12	BR28G 0527	16/05/2013	52	8	305516	0	21386	42772	64158
Total					4654779		325833	651666	977499

AAQ/RS8

277909

555818

833728

Annexure						DTO, Khagaria						
Statement showing Non/Short realisation of OTT from maxi/cab												
Sl.no.	Vechile REGN_NO		REGN_DT	VH_CLASS	SEAT_CAP	SALE_AMT	OTT due	Tax paid	TAX_PAID ON	Short OTT	Penalty	Total Amount to be realised
1	BR34P	2549	28.12.2013	52	8	329542	23068	0	-	23068	46136	69204

ANNEXURE

DTO KHAGARIA

NON/SHORT REALISATION OF OTT FROM MAXI CAB

SL NO	REGN_NO	REGN_DT	VH_CLAS S	S/C	SALE_AMT	OTT DUE	TAX PAID	TAX_FROM	TAX_UPTO
1	BR34P 2171	06/04/2013	52	8	495910	34713	4215	14/02/2013	13/02/2014
2	BR34P 2175	20/04/2013	52	8	318729	22311	4590	07/03/2013	06/03/2014
3	BR34P 2549	28/12/2013	52	8	329542	23068	0 -	-	-


14/3/2016
DTO KHAGARIA

Annexure 5 DTO, Lakhisarai

Statement showing realisation of OTT from maxi/cab (as on 31.3.2016)

Sl.n o.	REGN_NO	REGN_DT	VH_CL ASS	SEAT _CAP T	SALE_AM T	OTT paid	OTT due	penalty payable	Total amount to be realised
1	BR53A 7054	16/07/2014	52	7	597405	0	41818	83636	125454
2	BR53A 7376	26/09/2014	52	8	553462	0	38742	77484	116226
3	BR53A 7934	11/04/2015	52	8	394986	0	27649	55298	82947
4	BR53A 8887	08/03/2016	52	5	489079	0	34236	68472	102708
5	BR53A 8889	08/03/2016	52	5	489079	0	34236	68472	102708
6	BR53A 8890	08/03/2016	52	5	489079	0	34236	68472	102708
7	BR53A 8891	08/03/2016	52	5	489079	0	34236	68472	102708
					3502169		245152	490306	735458

exempted

108209 216418 324627

AAO RS VIII

Annexure						DTO, Munger						
Statement showing Non/Short realisation of OTT from maxi/cab												
Sl.no.	Vechile REGN_NO		REGN_DT	VH_CLASS	SEAT_CAP	SALE_AMT	OTT due	Tax paid	TAX_PAID ON	Short OTT	Penalty	Total Amount to be realised
1	BR08P	2234	2.5.2014	52	5	264445	18511	0	-	18511	37022	55533
2	BR08P	2327	28.6.2014	52	5	232992	16309	0	-	16309	32618	48927
3	BR08P	2475	20.11.2014	52	8	333529	23347	0	-	23347	46694	70041
4	BR08P	3032	15.3.2016	52	8	331184	23183	0	-	23183	46366	69549
5	BR08P	3026	9.3.2016	52	8	331184	23183	0	-	23183	46366	69549
Total							104533	0		104533	209066	313599

Revised

2

ANNEXURE				DTO, MUZAFFARPUR				
NON REALISATION OF OTT FROM JEEP/ TAXI								
SL.NO	REGN_NO	REGN_DT _DATE	VH_CLASS	SALE AM T	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR06AT4332	05-Aug-15	JEEP/TAXI	554396	38808	0	77615	116423
2	BR06AX0897	06-Jun-16	JEEP/TAXI	301798	21126	0	42252	63378
TOTAL					59934	0	119867	179801

From
A-08/RS-2

Non realization of one time tax from Jeep/Taxi: ₹2.89 lakh

Section 5 of the BMVT Act, 1994 levies a tax payable by every owner by (of) a registered motor vehicle on specified rates. As per Bihar Finance Act 2013 (effective from 1st April 2013) "One time tax @ 5% of the vehicle cost excluding VAT shall be levied at the time of registration for a period of 15 years for taxi/maxi cab/motor cab. The rate was revised to 7 per cent w.e.f. 19th Sept 14.

Further Delay in payment of tax beyond 15 days attracts penalty from 25 per cent to twice of the amount of tax due as per the provisions of section 23 ibid read with Rule 4 (2) of BMVT Rule 1994.

During test check of Registration table and tax clearance table of 'VAHAN' database for the period 04/2015 to 12/2016 of DTO Nalanda, we observed that OTT from 03 Jeep/Taxi out of 255 Jeep/Taxi (registered during April 2015 and December 2016), were not realized so far. Although no reasons were found recorded for non-payment of tax, the DTO did not raise demand notice against defaulting vehicle owners. This resulted in non realization of one time tax and penalty of ₹289377.00 as detailed below:

Sl.No.	Regd. No.	Regd. Dt.	Sale Amount	OTT Due	Penalty	Total amount to be realised ₹
1	BR21P 0142	06.04.2015	691268	48389	96778	145167
2	BR21P 0936	16.12.2015	343351	24035	48070	72105
3	BR21P 0937	16.12.2015	343351	24035	48070	72105
TOTAL						₹289377.00

In reply, DTO, Nalanda stated that demand notice would be issued after verification.. Necessary action may be taken in this regards under intimation to audit.

This statement of fact is based on the para no. 05 of I.R.No. 291/16-17 issued vide letter no. 718-722 dt. 31-3-17

The Case/SOF for the period has not been reflected in earlier Audit report. Relevant document attached with SOF. Calculation is found correct.

Sd/-
10/3/17
S.A.O/R.S-VIII

ANNEXURE					DTO, PATNA			
NON REALISATION OF OTT FROM JEEP/ TAXI								
SL.NO	REGN_NO	REGN_DT_DATE	VH_CLASS	SALE_AMT	OTT DUE	OTT PAID	PENALTY	TOTAL
1	BR01PF9458	29-Apr-16	JEEP/TAXI	368403	25788	0	51576	77364
2	BR01PH0335	18-Jun-16	JEEP/TAXI	635059	44454	0	88908	133362
3	BR01CS4370	16-Dec-15	JEEP/TAXI	941103	65877	0	131754	197631
4	BR01CV3928	22-Jun-16	JEEP/TAXI	519641	36375	0	72750	109125
TOTAL					172494	0	344988	517482

Page-01

221955
394449

443911 665862
788899 1183348

ANNEXURE (DTO SAHARSHA)

NON REALISATION OF OTT FROM MAXI/MOTOR CABS

SL NO	REGN NO	PURCH DT	REGN DT	MAKER MODEL	SALE AMT	OTT DUE	PENALTY	TOTAL
1	BR19G 3617	22-10-2014	16-12-2014	MAXIMO WHITE	328544	22998	45996	68994
2	BR19G 7295	29-03-2013	19-06-2015	207DI	489079	34236	68472	102708
3	BR19G 7296	29-03-2013	19-06-2015	207DI	489079	34236	68472	102708
4	BR19G 7297	29-03-2013	19-06-2015	207DI	489079	34236	68472	102708
5	BR19J 8302	18-07-2016	17-08-2016	MAGIC	281814	19727	39454	59181
TOTAL						145433	290866	436299
TOTAL NUMBER OF REGISTERED MAXI/MOTOR CABS BETWEEN DEC 14 AND OCT 16 WAS 97								

Annexure

DTO, Samastipur

Statement showing realisation of OTT/Short from Jeep/Taxi

(as on 31.12.2016)

SI no	REGN_NO	REGN_DT	VH_CLASS	SEAT_CAP	SALE_AMT	OTT DUE	OTT Paid	fine paid	Penalty	Total amount to be realised
1	BR33M 7300	13-Jan- 15	52	8	553444	38741	0	0	77482	116223

(TOTAL NUMBER OF Maxi cab WAS 170)

AAO/RS-6