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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI
AUDIT REPORT OF DEPTT. OF EXCISE, ENTERTAINMENT & LUXURY TAX, L-
BLOCK, VIKASBHAWAN, NEW DELHI FOR THE PERIOD 2019-2021.**

INTRODUCTION

The Internal Audit Report of Deptt. Of Excise, Entertainment & Luxury Tax, L-Block, Vikas Bhawan, New Delhi on the accounts for the period 2019-2021 was conducted by the field audit party no. XXVI Comprising of Shri Pardeep Kumar, IAO/AO, Shri D.K.Sharma, AAO. The audit was conducted during 15 working days between 28.06.2021 to 16.07.2021.

AIMS AND OBJECTIVES

The prime job of the Excise Department is to regulate, control and monitor import, export, transport, sale consumption and possession of alcoholic liquid and other intoxicants, the statutory powers for which are discharged under the Delhi Excise Act 2009 and Rules framed there under. The department also regulates consumptions/distribution/issue of Rectified Spirit. Denature Spirit. Life saving drugs like Morphine, Pathedine, Medicinal Opium Hemp to various Govt. Hospital. Private Nursing Homes, Doctors etc. as per provisions of Medicinal and Toilet Preparations at 1955 and Narcotics Drugs and Psychotropic Substances Act 1985 Sales of Denatured Spirit and Rectified Spirit and wholesale or retail without a valid license is an offence in Delhi.

These being no distillery/bottling plant in Delhi, the department grants L-1 licenses to distilleries/ bottling plant for the wholesale supply of Indian Liquor and Beer in Delhi. The department also issues L-3 licenses for wholesale supply of country liquor in Delhi on yearly basis by inviting tenders.

Retail liquor trade in Delhi are done by Government undertakings like DTTDC/DCCWS Ltd./DSCSC Ltd./DSI IDC under L-6 license for IMFL and L-8 license for Country liquor.

The major functionary branches under the department to look after its various functions are 1. IMFL Branch 2. Country Liquor Branch, 3. Import/Transport/Permit Branch, 4. Excise Control Lab., 5. Entertainment Tax Branch, 6. Luxury Tax Branch, 7. Medicinal & Toilet Preparations Branch & Excise Intelligence Bureau.

The Department is revenue earning one for Govt. of Delhi.

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H.O.D./H.O.O./ D.D.Os / CASHIERS

The following officers have served as Head of Institution/ DDO / Cashier during 2019 to 2021:-

S. No.	Name of the Officer	Designation	Period	
			From	To
<u>Head of Department(S/Shri/Ms.)</u>				
1.	Sh. Ravi Dhawan	Commissioner (Excise)	01.04.2019	31.10.2020
2.	Sh. Rahul Singh	Commissioner (Excise)	01.11.2020	03.02.2021
3.	Sh. Sanjay Goel	Commissioner (Excise)	04.02.2021	03.03.2021
4.	Sh. Arava Gopi Krishna	Commissioner (Excise)	04.03.2021	Till date
<u>Head of Office (S/Shri/Ms.)</u>				
1.	Sh. Lalit Mittal	Asstt. Commr. (Excise)	01.04.2019	28.12.2020
No Officer was declared as H.O.O during the period			29.12.2020	04.01.2021
2.	Sh. Neeraj Gupta	Asstt. Commr. (Excise)	05.01.2021	Till date
<u>D.D.O(S/Shri/Ms.)</u>				
01.	Sh. Mahesh Kumar Dhankhad	Accounts Officer	01.04.2019	Till date
<u>Cashier (S/Shri/Ms.)</u>				
1.	Sh. Laxmi Narain	Gr.III (DASS)/Sub Inspector	01.04.2019	28.06.2019
2.	Sh. J.D.Jolly	Gr. II (DASS)/Inspector	29.06.2019	04.02.2020
3.	Sh. Sarwan Kumar	Gr. II (DASS)/Inspector	05.02.2020	01.12.2020
4.	Sh. Mukesh Kumar	Gr.III (DASS)/Sub Inspector	02.12.2020	Till date

Budget received and expenditure of the Deptt. for the year 2019-21

(Amount in Rupees)

Year	Non-Plan/Revenue Head		
	Budget	Expenditure	Balance
2019-20	374000000	338394793	35605207
2020-21	352000000	255167451	96832549

Year	Plan/Capital		
	Allocation	Expenditure	Balance Amt.
2019-20	Nil		
2020-21			

Vacancy Statement:

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S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	08	07	01
2	Group – 'B'	37	23	14
3	Group – 'C'	216	77	139
	Total	261	107	154

Statutory Audit:-

The Statutory audit of Deptt. Of Excise, Entertainment & Luxury Tax, L-Block, Vikas Bhawan, New Delhi, has been conducted by AG (Audit) Delhi till 2019-20 date.

Maintenance of Records:-

The maintenance of record of Deptt. Of Excise, Entertainment & Luxury Tax, L-Block, Vikas Bhawan, New Delhi for the period 2019-21 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There were 48 audit para outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Total Number of Outstanding Paras
		Opening balance	Paras settled	Para no. of Settled Para	
1.	1982-83	01	01	05	--
2	2006-07	13	02	11,21	11
3	2007-08	06	--	--	06
4	2008-12	13	01	15	12
5	2012-13	03	01 (Part)	03 (Part)	03
6	2013-15	02	--	--	02
7	2015-16	02	--	--	02
8	2016-17	02	--	--	02
9	2017-18	02	--	--	02
10	2018-19	04	--	--	04
	TOTAL	48	04		44



Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1	1982-83	05	797.10	797	--	
2	2006-07	06	30614471.00	--	30614471.00	
3	2006-07	07	11353112.00	--	11353112.00	
4	2006-07	17	195693.00	--	195693.00	
5	2006-07	22	1254.00	--	1254.00	
6	2007-08	02	136425774.00	--	136425774.00	
7	2007-08	05	12151950.00	--	12151950.00	
8	2007-08	06	49498.00	--	49498.00	
9	2007-08	07	80600.00	--	80600.00	
10	2008-12	04	17522107.00	--	17522107.00	
11	2008-12	18	15259.00	--	15259.00	
12	2008-12	20	4970.00	--	4970.00	
13	2012-13	01	45286763.00	--	45286763.00	
14	2013-15	01	13173906.00	--	13173906.00	
15	2013-15	02	33580.00	--	33580.00	
16	2015-16	01	53130267.00	--	53130267.00	
17	2016-17	04	32100495.23	--	32100495.23	
18	2017-18	04	64259161.76	--	64259161.76	
19	2018-19	02	204862773.00	--	204862773.00	
20	2018-19	03	644109256.00	--	644109256.00	
	TOTAL		1265371687.00		1265370890.00	

Current Audit Report :

During the course of current audit, 11 Observation Memos were issued for the period 2019-21. 02 Audit Memos have been settled on the spot. Out of 09 remaining observation Audit Memos, 06 Audit Memos have been converted into paras and 03 to TANs.

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/Dropped on Spot	Balance	
1	02(A)	30405	30405	--	--
	02(B)	30534	30534	--	--
2	03	8400	--	8400	01
3	06	5280	--	5280	03
	Total	74619	60939	13680	

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Internal audit report has been prepared on the basis of information furnished and made available by **Deptt. Of Excise, Entertainment & Luxury Tax, L-Block, Vikas Bhawan, New Delhi, for the period 2019-2021**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

PART-I

OLD AUDIT REPORT (1982-2019)

old Audit Report Part-I

DATE 11/5/83
 279
 288
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**INSPECTION REPORT
 ON THE ACCOUNTS OF THE COMMISSIONER OF ENTERTAINMENT,
 DELHI ADMINISTRATION FOR THE
 YEAR: 1982-83**

PARA NO: 03 :- Income Tax

On going through the income tax calculation sheets for the year 1982-83, it was noticed that income tax amounting to Rs.862/- was short recovered from Sh.D.N.Sharma, Chemical Examiner. The same may please be recovered now under intimation to audit the calculation sheet is as under for verification.

Sh.D.N.Sharma, Chemical Examiner
 Total income for 1982-83 31742.50
 Less standard deductions (-) 5000.00
 26742.50

Savings:

GPF 2310.00
 LIC 2506.50
 CGEIS 60.00
 CTD 480.00

Total 5356.50 (-) 5356.50
 21386.00

Say Rs. 21390.00
 Income Tax upto 15000/- Nil
 Income Tax on 6390- @ 30% 1917.00
 Charge @ 10% 192.00
 Total= Rs. 2109.00
 Less: Already recovered 1247.00
 To be recovered now Rs. 862.00

Note:- This is due to rebate on HRA of Rs.2602/- disallowed as HR Receipt was on simple plain paper and the same was also not accepted and verified by the DDO.

PARA NO: 04 :- HRA

On scrutiny of HRA the following irregularities were noticed.

A) Sh. M.K.Sethy General Manager

The official was drawing HRA on percentage basis on the production of HR Receipt for Rs.800/- P.M. obtained from his son which was not in order. Hence he was entitled to draw HRA at flat rate i.e. Rs.112.50 or Rs.160.35 w.e.f. 01.3.83 as against gross rental value of the house. The official was paid HRA as under:-

25.5.82 to 30.6.81	Rs.179.55 pm
01.7.81 to 30.6.82	Rs.185.25 pm
01.07.82 to 31.1.83	Rs.191.25 pm

The HRA overpaid beyond Rs.112.50 may please be recovered from the official under advice to audit.

Para No 1

Para No 2

Para No 3

PARA 1

Para No. 1

B) Sh.D.N.Sharma, Chemical Examiner

The official was drawing HRA on percentage basis on the basis of production H.R. receipt upto 2/83 and w.e.f. 3/83 to date on the basis of assessment letter of Municipal Corporation of owned house at the ratable value of Rs.800/- p.m. as informed by the official. But the assessment letter for ratable value/self occupied portion was not shown to audit. Only a receipt of payment of property tax amounting to Rs.1000/- per year was shown to audit. Photostat copy of document relating to assessment of House may be had and shown at the time of audit ensuring that HRA was paid in conformity and recovered under advice to audit.

In view of the above, all similar cases may be got reviewed and action taken as suggested above under advice to audit.

PARA NO:-12:- Telephone Register

Following Irregularities/ omissions were noticed:-

a) Phonogram and Trunk Calls:

A scrutiny of Telephone Call register revealed that following phonograms and trunk calls were made on different dates from different phones. But the justification of phonograms trunk call as being "official" was not found mentioned against the entry of any call. Audit may be apprised of the correct position in this regard i.e. justifying the calls as being "official" failing which all the "Phonograms" as detailed below shall fall in the category "Private Calls" for which recovery may be calculated and recovered from the concerned officials under intimation to audit.

S.No.	Page No of reg. & Phone no.	Date of Phonogram Trunk Call	Amt Involved	Remarks
1.	1(227982)	Not mentioned	70.30	Phono
2	1(227982)	Not mentioned	53.10	Phono
3.	1(227982)	01.10.81	32.00	Phono
4.	2(227982)	12.03.82	40.00	Phono
5.	2(227982)	Not mentioned	56.00	Phono
6.	2(227982)	Not mentioned	53.00	Phono
7.	21(227270)	Not mentioned	38.50	Phono
8.	21(227270)	Not mentioned	39.70	Phono
9.	21(227270)	Not mentioned	30.00	Phono
10.	22(227270)	18.03.82	32.00	Phono
11.	22(227270)	26.06.82	16.00	Phono
12.	22(227270)	03.09.82	60.00	Phono
13.	22(227270)	03.09.82	34.00	Phono
14.	22(227270)	25.11.82	108.00	Phono
15.	22(227270)	27.11.82	41.00	Phono
16.	22(227270)	09.12.82	60.00	Phono
17.	22(227270)	09.12.82	56.00	Phono
18.	23(227270)	06.01.83	59.00	Phono
19.	23(227270)	21.03.83	23.00	Phono
20.	24(227270)	01.11.83 TO 31.12.83	58.00	Phono
21.	24(227270)	01.11.83 TO 31.12.83	79.00	Phono
22.	24(227270)	01.11.83 TO 31.12.83	44.00	Phono
23.	11(228346)	19.01.82	21.10	Phono
24.	31(228318)	No date given	19.45	Phono

Short recovery on excess calls.

As per entry on page 101 of Telephone register Rs.33.20 were shown recovered for 83 excess calls out of 1093 total calls made during the period w.e.f.11.8.81 to 10.0.81 from Telephone No.226745 installed at the residence) Sh: D.R.Behl A.C.P. As per rules Sh. Behl was entitled for 750 free calls per quarter including 250 calls exclusive of 10 calls allowed free by telephone department. As such 1093(-) = 1093(+) 750 = 333 call were in excess for which recovery comes to Rs.133.20. It seems that 250 calls allowed free by telephone Department were also allowed to the above official which was not in order. Thus Rs.100/- short recovered on this account may be recovered now under intimation to audit.

PARA NO:-165 Service Books

PARA 2

Page No 2

Following irregularities were noticed:-

Overpayment due to wrong increment amounting to Rs.535.90 plus allowances.

Pay of Shri Budhi Singh Excise Constable and Shri Mangat Singh Sweeper was fixed at Rs.202/- w.e.f 01.01.83 under note 3 below of Rule 7 (1) of CCS (R.P) Rules 1973. As per rule 8 of the said rules their next increment should have been 01.01.74 i.e. after 12 month qualifying service from the date of fixation. But increment was allowed w.e.f.28.03.73 and 15.5.73 respectively resulting in overpayment to both the officials as per details given below:-

S. No	Name & Designation	Existing Scale	Revised Scale	Usual date of increment	Date of increment allowed after fixation.	Date which should be	Difference in month & days	Rate of increment	Total over-payment + allowance	
									9	10
1	Sh. Budhi Singh	202-205	Rs.82.00	28.3.72	28.03.73	1.1.74	9 months 3 days	Rs.3+all	27.30+ all	30.00+ all
		205-208			01.03.74	1.1.78	10 months	-do-	-do-	30.00
		208-211			01.03.75	1.1.78	-do-	-do-	-do-	-do-
		211-214			01.03.76	1.1.77	-do-	-do-	-do-	-do-
		214-217			01.03.77	1.1.78	-do-	-do-	-do-	-do-
		217-220			01.03.78	1.1.79	-do-	-do-	-do-	-do-
		220-223			01.03.79	1.1.80	-do-	-do-	-do-	-do-
		223-226			01.03.80	1.1.81	-do-	-do-	-do-	-do-
		226-229			01.03.81	1.1.82	-do-	-do-	-do-	-do-
		229-232			01.03.82	1.1.83	-do-	-do-	-do-	287.30+ all
2	Sh. Mangat Singh Sweeper	202-205	Rs.81.00	15.5.72	15.05.76	1.1.74	7 months	Rs.3+all	24.60+ all	24.00+ all
		205-208			01.05.74	1.1.75	-do-	-do-	-do-	-do-
		208-211			01.05.75	1.1.78	-do-	-do-	-do-	-do-
		211-214			01.05.76	1.1.77	-do-	-do-	-do-	-do-
		214-217			01.05.77	1.1.78	-do-	-do-	-do-	-do-
		217-220			01.05.78	1.1.79	-do-	-do-	-do-	-do-
		220-223			01.05.79	1.1.80	-do-	-do-	-do-	-do-
		223-226			01.05.80	1.1.81	-do-	-do-	-do-	-do-
		226-229			01.05.81	1.1.82	-do-	-do-	-do-	-do-
		229-232			01.05.82	1.1.83	-do-	-do-	-do-	238.80+ all

Para 2

Handwritten notes and signatures:
 - Large blue scribbles and signatures across the table.
 - "196-3-232" written in blue ink.
 - "20.20" written in blue ink.
 - "238.80+ all" written in blue ink at the bottom right of the table.

Handwritten numbers and marks:
 - 222, 280, 235 in circles.
 - 195 in a circle.
 - 12/12, 11/3/12, 12/12/12, 12/12/12.
 - 125/c

Thus Rs.297.30 + Rs.238.60 = 535.90 paid to both the employees may be recovered after verification necessary correction may be made in the service books under intimation of audit.

Similar other cases may also be reviewed and action taken accordingly under intimation to audit.

b) Overpayment to Sh.K.S.Yadave Sub-Inspector a sum of Rs.180/- + allowance.

Sh. K.S.Yadave, sub-Inspector was drawing @Rs.332/- in the scale of Rs.260-6-290-EB-6-326-8-336-EB-E-390-10-400 when he was promoted w.e.f.01.10.79 in the ex-cadre post of Grade III (E) in the scale of 330-10-380-EB-12-500-EB-15-560 and was posted in the Election office w.e.f.7.6.80. His pay was fixed transferred back on 14.11.80 and w.e.f.14.11.80 he was promoted as 51 (grade III) in the scale of 330-560 in the cadre post (substantive capacity). He was allowed the benefit of notional pay @Rs.390/- w.e.f.1.10.80 (i.e. had he not gone on transfer he would have drawn @Rs.390/- w.e.f.1.10.80). Thus on promotion his pay was fixed by giving one additional increment in lower scale of Rs.260-400(390+10=400) and allowing next higher stage 3404/- w.e.f.14.11.80 in 330-560. But the date of increment was wrongly allowed w.e.f.1.6.81 & so on whereas it should have been after 12 months qualifying i.e. 14.11.81 or 1.11.81. Thus he was overpaid a sum of Rs.180/- + allowance for the period as per details given below:-

S.No	Dt of Increment	Dt of Increment which should be	Difference period months	of Pay raised In	Pay Scale	Total recovery + allowance
1	1.6.81	1.11.81	5	404 - 416	330-10-380	Rs.80/- + allowance
2	1.6.82	1.11.82	5	416 - 428	EB-12-500	Rs.60/- + allowances
3	1.6.83	1.11.83	5	428 - 440	EB-15-560	Rs.60/- + allowances
						Rs.180/- + allowances

Thus a sum of Rs.180/- + allowances as shown above may be recovered from him after verification and entries in the service books may also be corrected accordingly under intimation to audit. Similar other cases may also be reviewed in the light to the above and action taken accordingly.

c) Benefit of Increment allowed irregularly.

A review of service books revealed that incremental benefit was allowed to the officials who were on leave (other than casual leave) on the date of increment. As per rules benefit of increment is to be allowed w.e.f the date of joining. Following are illustrative cases.

S. No	Name & Designation	Dt of Increment	Period of Leave From To	Pay raised From - To	Total recovery + allowance
1	Dharam Chand, Driver	01.02.82	12.01.82 - 12.02.82	342 - 340	Rs.3.40 + allowance
2	M. Shukla	01.11.80	27.10.80 - 08.11.80	425 - 440	Rs.3.00 + allowances
3	Chemical Asst	01.11.81	05.10.81 - 22.10.81	440 - 456	Rs.5.80 + allowances
4	K.S.Yadave, SI	01.10.77	11.08.77 - 10.10.77	368 - 368	Rs.3.00 + allowances
5	Gaur Singh, Chowkidar	01.09.83	28.08.83 - 25.10.83	223 - 229	Rs.5.00 + allowances
6	B.P.Sharma, Asst	01.06.78	21.05.78 - 09.06.77	380 - 382	Rs.3.00 + allowances
			Total =		Rs.76.20 + allowances

As such Rs.76.20 + allowances may be recovered from the officials as detailed above after verification and necessary entry to this effect may also be made below the date of increment under intimation to audit. Similar other cases may also be reviewed in the light to the above and action taken accordingly.

Handwritten notes and stamps: 238, 296, 234, 194, 12/10, 13/10.

1) Over payment of HRA & CCA to Mrs Madhu Shukla.

As per rules HRA & CCA is not to be paid to an employee who is on leave beyond 120 days. But Mrs. Madhu Shukla, Chemical Asstt. who was on leave for 140 days which is more than 120 days in a continuous spell w.e.f. 5.1.81 to 22.2.82, was paid HRA & CCA for 20 days also for the period w.e.f. 3.2.82 to 22.2.82. As such recovery of HRA & CCA for 20 days for the period 3.2.82 to 22.2.82 may be calculated and recovered after verification under intimation to audit. Similar other cases may also be reviewed in the light to the above and action taken accordingly.

e) Over payment to Shri.S.C.Sharma, Supdt.

Shri S.C.Sharma, Superintendent was drawing basic pay @155/- w.e.f. 15.2.72 at the time of revision of this pay as UDC in the scale of 330-650 w.e.f. 1.1.73 which was correct but his date of increment was wrongly taken as 1.2.73 whereas as per rules it should have been 15.2.73 under rule 7 (i) of the said rules, while raising his pay from Rs.340/- to Rs.350/-. Thus he was overpaid for 14 days 1.2.73 to 14.2.73 @Rs.10/- plus allowances i.e. Rs.5/- plus allowances, which may be recovered now and entry of increment corrected under intimation to audit. Similar other cases may also be reviewed in the light to the above and action taken accordingly.

Audit Report for the year 2006-07

PARA NO:-02

Sub: Short recovery of Penalty/Breakage/Damage Charges from Distillers.

During the course of test check or records of M/s Renaissance Distillers reveals that department have not made full recovery from the distilleries as given below:-

Interest Rs.10356.44 on delay payment of breakage charges for the month of Nov and Dec 06 as per clause 27 (i) of terms and condition is also recoverable from the distilleries

As per clause 26 of terms and condition, the licensee is liable to pay damages in respect of any loss suffered by the Government provided damages representing the difference in the retail price and the wholesale price. Due to non-supply of country liquor in the last month of licensing period damages shall be recovered from the defaulting licensee because no reasonable time may be available with the Govt for making any purchase at risk of expenses of the defaulting licensee. The department has worked out total damages charges Rs.8,52,96,921/- out of which department has already recovered Rs.4,82,450/- + interest Rs.99520/-. The balance amount of Rs.3,06,14,471/- may be recovered after the outcome of O.M.P. No. 43/2007 pending in Delhi High Court.

Department may recover the aforesaid amount under intimation to audit.

Handwritten notes and signatures in the top right corner, including circled numbers 284, 275, 253, and 183, and initials H/C.

Handwritten notes on the left side, including the word "Para" and circled numbers 1 and 2.

Handwritten notes and initials in the middle right area, including "Para No 03" and "11/12/06".

A circled number "3" in the middle right area.

283

5274 232

9876
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Pans No. 4

1356
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PARA No. 04

Pans No. 4

4

Subject: Non-Recovery of Arrears of Luxury Tax. Amounting Rs.1,76,04,092/-

Section 18 of luxury tax Act stipulate that luxury tax shall be paid by hoteliers on quarterly basis along with their returns except in case of major hotels which are required to pay on monthly basis. Further section 18 (5) of the Delhi Luxury Tax Act 1996 stipulates that any tax which remains unpaid after the date specified in the notice for payment and any installment not duly paid, shall be recoverable as an arrear of land revenue Section 20 of the DLT Act provides for recovery of luxury tax as arrears of land revenue.

During the course of test audit of the records of the department relating to recovery of luxury tax revealed that Rs.1,76,04,092/- was outstanding from different hoteliers. The year wise breakup of tax due and interest thereon is given below:-

Luxury Tax / Interest	2003-04	Luxury Tax / Interest	2004-05
Luxury Tax	76,992/-	Luxury Tax	41,12,312/-
Interest@ 2 % for each month for 46 months from April 04 to Jan 08	70,833/-	Interest@ 2 % for each month for 34 months from April 05 to Jan 08	27,96,372/-
Total =	1,47,825/-	Total =	69,08,684/-
Luxury Tax / Interest	2005-06	Luxury Tax / Interest	2003-04
Luxury Tax	55,66,180/-	Luxury Tax	21,10,237/-
Interest@ 2 % for each month for 22 months from April 05 to Jan 08	24,49,119/-	Interest@ 2 % for each month for 10 months from April 06 to Jan 08	4,22,047/-
Total =	80,15,299/-	Total =	25,32,284/-

The total recoverable amount comes to Rs 1,76,04,092/- (Rs. 1,47,825/- + Rs. 69,08,684/- + Rs. 80,15,299/- + Rs.25,32,284/- = Rs.1,76,04,092/-) (Rs. One Seyenty Six Lacs four thousand ninety two) may be recovered from the hoteliers immediately under intimation to audit.

para 2

282
273
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137c

LUXURY TAX ARREARS

S.NO.	Name & Address of the Hotel	2003-04	2004-05	2005-06	2006-07	Total Dues
1	Vaishnav HOTEL	23137	32174	13593		68904
2	Sri Rajaji Inn Guest House	13593	14727	10751		39071
3	Hotel K.C. Plaza	40262	20589	47541		108392
4	Hotel U.K.			78899		78899
5	G.K. Residency	0	0	149861		149861
6	Manav Residency		25407	22984		48391
7	Shubham Palace	0	0	1262		1262
8	Barva Inn		19680			19680
9	Corporate Park		171056			171056
10	Windsor Palace		66924	20582		87506
11	Hotel Basera		580			580
12	Daisy House		1094			1094
13	Saket Cultural Club		1000			1000
14	Hotel Coporate		602888	127759		730647
15	Dhanash House		15377			15377
16	Rajdhani Guest House		1,500			1500
17	Surya Holiday Home		35,591			35591
18	Hotel Shly		11,088			11088
19	Hotel Unique		4,117			4117
20	Hotel Surya Palace		1,309			1309
21	Hotel Krishan Palace		782			782
22	Rajaji Indian Home Stay		5,467			5467
23	Hotel Ivory Palace		930			930
24	Megha Palace		745			745
25	Madona		3,082			3082
26	Hotel Gold Palace		4,694			4694
27	Hotel Ahluwalia		16,809			16809
28	Hotel Crown Deluxe		1,097			1097
29	Hotel Nicos Palace		2,281			2281
30	Hotel Orchid Garden		1,304			1304
31	Hotel Ridge Maidans		1,462			1462
32	Hotel De Continental		2,814			2814
33	Hotel Shubham Palace		2,234			2234
34	City Continental		862			862
35	Karya Palace		4,641			4641
36	Hotel Lucy Palace Inn		2,296			2296
37	Hotel Arpit Palace		41,368			41368
38	Hotel White Castle		46,535			46535
39	Hotel Western Queen		1,710			1710
40	Hotel Vishesh Centur		6,391			6391
41	Hotel Shanker		6,622			6622
42	Hotel Alaska		177			177
43	Regent Continental		286,051			286051
44	Regent		37,380			37380
45	Residency		1,049			1049
46	Hotel Deluxe		2,000			2000
47	Hotel Anmol		2,000			2000
48	Hotel Swiss		1,262			1262
49	Hotel Blue Sapphire		4,791			4791
50	Hotel Perfect		1,092			1092
51	Hotel Mansi Park Regency		586,581			586581
52	Hotel		4,972,020			4972020
53	Hotel Sindhur Hotel		2,462			2462

19,00,000
72020/

Recovered
o/s

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230
1374
108/C
234
107/C
180

LUXURY TAX ARREARS

S.NO.	Name & Address of the Hotel	2003-04	2004-05	2005-06	2006-07	Total Dues
			36,630			36630
54	Hotel Bellarum Kotacor			15,856		15856
55	Hotel Prince Inn			1,088		1088
56	Hotel Rama Dx			20,999		20999
57	Hotel Prince Court			1,789		1789
58	Hotel Krishna Palace			3,100		3100
59	Hotel Jagan Palace			8,600		8600
60	Hotel Continental			3,698		3698
61	Hotel Omega			2,945		2945
62	Hotel Shobha Deluxe			849		849
63	Hotel Ridge Maidans			17,520		17520
64	Hotel Delhi Darbar			3,092		3092
65	Hotel Ashu Palace			982		982
66	Hotel Dua Inn			1,779		1779
67	Kocher Inn			2,000		2000
68	Hotel B.B. Palace			3,229		3229
69	Hotel Good Cent			1,625		1625
70	Hotel Radiance			10,622		10622
71	Hotel Suchi Dx			5,291		5291
72	Hotel Suchi Di			7,027		7027
73	Hotel Orchid Garden			3,310		3310
74	Hotel Fort Castle			2,533		2533
75	Hotel B.H. Palace			4,137		4137
76	Hotel Good Palace			2,339		2339
77	Hotel Singh Continental			2,339		2339
78	Hotel Singh Palace			600		600
79	Hotel Singh Inn			3,054		3054
80	Hotel Pawan Plaza			4,595		4595
81	Hotel Crystal Palace			8,746		8746
82	Hotel City Inn			43,131		43131
83	Hotel Classic Inn			8,835		8835
84	Hotel City Inn. DZ.			3,630		3630
85	Hotel Anjan Palace			4,147		4147
86	Hotel Metro Continental			35,337		35337
87	Hotel Rahul Palace			3,302		3302
88	Panickers Guest House			3,302		3302
89	Hotel Rudra Castle			3,283		3283
90	Hotel Rasic Plaza			2,641		2641
91	Hotel Citi International			1,751		1751
92	Hotel Bharat Palam			3,000		3000
93	Hotel Paul Court			1,100		1100
94	Hotel Continental			8,222		8222
95	Hotel Omni			1,210		1210
96	Hotel Crown Continental			4,204		4204
97	Hotel Ksita			11,162		11162
98	Hotel Mobini Deluxe			3,038		3038
99	Hotel Blue Saffire			1,727		1727
100	Hotel Royal Palace			2,485		2485
101	Hotel Castle Radiance			1,240		1240
102	Deep Palace			2,433		2433
103	Alaska Annex			2,091		2091
104	Hotel York			38,121		38121
105	Taj Mahal			33,296		33296
106	Palace					11296

DP

LTO(HO)

280

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LUXURY TAX ARREARS

S.No.	Name & Address of the Hotel	2003-04	2004-05	2005-06	2006-07	Total Dues
107	Hotel Orchid			16953		16953
108	Hotel Legend Inn			150109		150109
109	Hotel Hamilton			99521		99521
110	R.K. International			40769		40769
111	Hotel Hest Inn			1227		1227
112	Hotel Syal			3369		3369
113	Hotel Godwin DX			1638		1638
114	Hotel Chanchal Continental			3243		3243
115	Hotel Grand Godwin			4228		4228
116	Hotel Arya Tourist Lodge			1562		1562
117	Hotel Millennium			704		704
118	Hotel Raja			1317		1317
119	Hotel De Hocks			510		510
120	Hotel Ved Palace			5753		5753
121	Hotel Lal Haven			3075		3075
122	Hotel Tourist Bungalow			610		610
123	Hotel Pallavi Palace			856		856
124	Hotel Chanchal Dx			3636		3636
125	Hotel Kaboot			4482		4482
126	Hotel Tourist Int			510		510
127	M/s Rama Inn			290		290
128	Hotel Kelson Dx			500		500
129	Hotel Milan Dx			2030		2030
130	Hotel Ashiana			607		607
131	White House Tourist Lodge			2000		2000
132	Mayur Assam Hotel			2000		2000
133	Hotel Royal Prince			529		529
134	Hotel City Palace			1000		1000
135	Stop Inn Int DX			516		516
136	Hotel Anmol			3108		3108
137	Hotel Laxmi Mal DX			1500		1500
138	Hotel Ruby Palace			440		440
139	Hotel Chanakya			2253		2253
140	Hotel Queen Palace			1026		1026
141	Hotel India Int Sitare			510		510
142	Hotel Queens			1000		1000
143	Hotel Shelton			510		510
144	Hotel Kashish Int			4850		4850
145	Hotel White Empire			2000		2000
146	Hotel Yuva DX			9214		9214
147	Hotel Mohan Int			1500		1500
148	Hotel Sina Int			1500		1500
149	Hotel Inno Continental			1000		1000
150	Hotel Grand Palace			2200		2200
151	Hotel Baiti DX			1000		1000
152	Hotel Dham Palace			1000		1000
153	Hotel Dash			1000		1000
154	Hotel Karam Palace			1000		1000
155	Hotel India Int DX			2000		2000
156	Hotel Singh Empire DX			1100		1100
157	M/s Jyoti Dx			2000		2000
158	M/s Hotel Goutam (S.no.43)			1162		1162
159	Hotel Perfect			1000		1000

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LTO (HO)

LUXURY TAX ARREARS

J.	Name & Address of the Hotel	2003-04	2004-05	2005-06	2006-17	Total Dues
60	Hotel Paris Inn			521		521
61	Hotel Mohi Castle			814		814
162	Hotel Ashians			2712		2712
163	Hotel Golden DK			670		670
164	Hotel Vigna Continental			2080		2080
165	Hotel Mohan Shop			8705		8705
166	Hotel Surya Shelton			306		306
167	Hotel PHS Rig			500		500
168	M/s Florence Inn			50		50
169	Hotel Ahluwalia			14161		14161
170	Gold Palace			613		613
171	M/s Sarthak International Lt.			10631		10631
172	Hotel Harsh			1000		1000
173	Duke Hotel & Rest			1670		1670
174	Priya Guest House			1000		1000
175	Stay Inn Diamond Palace			17111		17111
176	Hotel Spinnaire			11649		11649
177	Riverside sports & Recreation Club			548		548
178	Hotel Ashirwad			3000		3000
179	Hotel Amrapall Grand			3266		3266
180	Sunca Int. Hotel			3217		3217
181	Hotel Pals Inn			9453		9453
182	Jageer Palace			3358		3358
183	Aman Palace			9129		9129
184	Aman Deluxe			1633		1633
185	Hotel Grand Westend			23883		23883
186	Parus Hotel			15913		15913
187	Hotel Mughal Palace			8713		8713
188	Hotel Sunrise Continental			4958		4958
189	The Retreat Hotel			4237		4237
190	M/s Anansi Park Regency			993845		993845
191	Rockland Inn			17238		17238
192	M/s Hotel Orchid			16033		16033
193	M/s Hotel Conclave			1864		1864
194	M/s Hotel Grand Plaza			27343		27343
195	M/s Avalon Resorts Pvt Ltd.			451847		451847
196	M/s Rajdhani Guest House			2380		2380
197	M/s Shalimar Hotel			2853		2853
198	M/s Anand Niketan Club			2000		2000
199	Hotel North East			25500		25500
200	M/s J.S. Inn			2599741		2599741
201	Regale Inn					
202	Shyama International			296759		296759
203	Hotel Jyoti Deluxe			24906		24906
204	Hotel Pebbles Inn			3000		3000
205	Hotel Astoria			1682		1682
206	Hotel Crown Continental			4213		4213
207	Hotel Babel Continental			1825		1825
208	Hotel Deep Palace			1040		1040
209	Hotel Kariba			1080		1080
210	Hotel Radisson			2610		2610
211	Hotel Sun Star Heritage			2255		2255
212	Hotel Green Centre			65		65
213				2185		2185

settled Rs. 9128/
o/s Rs. 1

settled Rs 1681283
o/s Rs 918461/2

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270
228
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LTO (HS)

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107

LUXURY TAX ARREARS

S. No.	Name & Address of the Hotel	2003-04	2004-05	2005-06	2006-07	Total Dues
213	M/s Arpit Palace				44190	44190
214	Hotel Good Times				375	375
215	Hotel City International				3620	3620
216	Hotel City International				10705	10705
217	Hotel Clark International				57638	57638
218	Hotel Krishna Palace				1045	1045
219	Hotel Rama Dax				5470	5470
220	Hotel Roamax				8305	8305
221	Hotel Harsh				5600	5600
222	Hotel Flarance				50400	50400
221	Duke Hotel & Resit				1550	1550
224	Priva Guest Home				536	536
225	Guru Resorts & Hotels				1895	1895
226	The Retreat Hotel				688	688
227	Oasis Resorts Pvt. Ltd				6056	6056
228	M/s Sun Vill. Inn				369405	369405
229	M/s Avalon Resorts Pvt Ltd.				825528	825528
230	Hotel York				922	922
231	Hotel Harsh				5600	5600
232	M/s Kshitiij Corporate Home				2612	2612
233	M/s Solo Victoria				100	100
234	M/s Sanjog Lodge				26346	26346
235	M/s Travel Lodge				9760	9760
236	M/s Rajdhani Guest House				1550	1550
237	M/s Sagar Residency				2365	2365
238	M/s Westend Holiday Home				2100	2100
239	M/s Hotel Jubasa Inn				2656	2656
240	M/s Centaur Hotel				107013	107013
241	M/s Core Links Hotels & Motels (P) Ltd.				69271	69271
242	M/s Dee Manik				41583	41583
243	M/s Y. S. F. Hotels & Resorts Pvt. Ltd.				28885	28885
244	M/s Ashoka Country Resorts				349	349
245	M/s The Grand Hyatt				38167	38167
246	M/s Heritage Villa				309	309
247	M/s Dumpy's Inn				109	109
248	M/s Ambica Palace				672	672
249	Hotel Paradise International				541	541
250	M/s Hotel Swapnil International				500	500
251	Hotel Maya Palace				500	500
	Total =	76992	4112312	5566180	2110217	11864721
	Interest 2%	70833	2796372	2449119	42247	5738371
	Total =	147825	6908684	8015299	2532744	17604092

settled 544/2 @/S Rs. 144/2

144

Note:-
Interest 46 months for 2003-04
Interest 34 months for 2004-05
Interest 22 months for 2005-06
Interest 10 months for 2006-07

Total Principal outstanding 11865721
less. do settled 6250980
Bal. Principal outstanding 5614741
Bal. Interest outstanding 5738371
Total outstanding 11353112
LTD(HO)

1/10/15
1/10/15
1/10/15

PARA NO: 05

Para No. 5

Para No. 5

H3/K
95
104/C

288
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226
120/10

Sub: Loss of revenue due to excess Ex-Distillery Price given to the Licensee.

Name of the Licensee	M/s Khoday India Ltd
Type of license issued	L-1 (Whole sale, IMFL) (L/38/2005-2006)
Year	2005-06 (1.12.2005 to 30.06.2006)
Name of the Brand	1 Peter Scot Malt Whisky 2 Hercules XXX Rum

As per terms and conditions for grant of L-1 license for the year 2005-06 in respect of above brands, prices will be fixed on the basis premise of lowest ex-distillery price net of all duties/fees, discounts/commissions of whatsoever nature allowed in respect of any market in India including CSD as on 31.03.2005 will be the basis for fixation of prices.

The whole sale prices /retail price of Peter Scot Malt Whisky 1000ml, Quarts & Pints and Hercules XXX Rum (Pints and Nips) was fixed by the department vide No. L-1/38/2005-06/IMFL/Ex/8023 dated 22.12.2005 as per details given below:-

S.No.	Name of the Brands	Ex-distillery price	Wholesale Price	Retail Price
1.	Peter Scot Malt Whisky	1000 ml	2760	655.00
		Quarts	2070	510.00
		Pints	2082	260.00
	2.	Hercules XXX Rum	Pints	411
Nips			423	45.00

A text check of the records revealed that as per declaration (appendix-B) submitted, the supplier had quoted EDP of Rs.1908/- for Quarts & Rs.1953/- for Pints in r/o Peter Scot Malt Whisky and Rs.399/- for Pints & Nips in r/o Hercules XXX Rum. Fixation of Price by taking EDP as, Rs.2070/- for Quarts & Rs.2082/- for Pints in r/o Peter Scot Malt Whisky and EDP as Rs.411 for Pints & Rs.423/- for Nips in r/o Hercules XXX Rum resulted in undue benefit to the supplier at the cost of revenue loss to the Government as detailed below:-

A. Undue benefit to the supplier.

1.	Peter Scot Malt Whisky	Whole sale price	WSP should be by taking EDP	Whole sale Price	Difference	Quantity Supplied	Amount of undue benefit
	Quarts Rs.2070/-	193.54	1908/-	179.32	14.22	28764	409024.08
	Pints Rs.2082/-	97.59	1953/-	91.94	5.66	10992	62214.72
	Hercules XXX Rum						
	Pints Rs.411/-	23.30	399/-	22.79	0.51	11688	5844.00
	Nips Rs.423/-	11.84	399/-	11.35	0.49	20688	10344.00

276

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~~103/2~~
103/2

188

B. Loss of revenue to the Govt.

1.	Brand	Rounded MRP	Revenue worked out at EDP quoted by licencees	Revenue received at EDP allowed by department	Difference	Quantity Supplied	Amount of undue benefit
Peter Scot Malt Whisky							
	Quarts	Rs.510/-	216.83	205.46	11.37	28764	327046.68
	Pints	Rs.260/-	115.46	109.80	5.66	10992	62214.72
2. Hercules XXX Rum							
	Pints	Rs 85/-	44.89	44.40	0.51	11688	5844.00
	Nips	Rs.45/-	22.17	21.68	0.49	20688	10344.00

Department may recovered the losses from the distilleries along with interest @ 18% under intimation to audit.



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PARA NO:-06

Para No. 6

Para No. 6

H/C 95/c
102/2

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Sub: Loss due to wrong fixation of EDP Price of IMFL during 2006-07

As per terms and conditions of notice for procurement of IMFL, distilleries/companies quote Ex-Distilleries/Breweries price in appendix -B (declaration of Distilleries/Breweries). Department on the basis of these rates quoted by companies/Distilleries and also on the basis of personal hearing fixed EDP /WS price in accordance with the provision of Sub Rule (17 A & 17 B) of Rule 33 of Delhi Liquor license rules, 1976. The main purpose of fixing EDP/WSP for sale of IMFL in Delhi is to control prices of liquor and earn maximum revenue (Excise Duty) for NCT of Delhi.

During the course of test audit of EDP of some of the brands, it has been observed that prices are fixed without checking the costing of the EDP on which maximum revenue (Excise Duty) can be earned. If proper costing of EDP have been done in consultation with the finance nominee/accounts functionaries of the department, more revenue could be generated. Some of the examples are given below:-

Mode	EDP Price allowed by department	Excise Duty	If EDP fixed at	Excise Duty	Difference	No. of quantity supplied	Loss of Revenue to the Govt.
1. Savoy Club Gin							
Quarts	470	89.21	438	90.24	1.03	33900	34917/-
2. Classic Whisky							
1000 ml	470	104.38	436	105.70	1.32	48319	63781.08
500 ml	470	52.19	436	52.85	0.66	34560	22809.60
3. Whytehall Whisky							
Pints	755	56.49	721	57.01	0.52	979536	509358.72
4. Blue Moon Premium Vodka							
Pints	628	51.19	584	51.21	0.02	50592	1011.84
5. Blue Moon Gin/Blue Moon Duet Gin / Blue moon Vodka							
Quarts	530	94.22	484	94.36	0.14	343008	48021.12
6. Bacardi Carta Blanca							
Quarts	1635	186.46	1585	186.81	0.35	316764	10867.40
7. Becardi Reserve Rum							
1000 ml	1561	195.27	1549	198.3	4.03	7380	29741.40
8. Becardi Limon Original Citrus Rum							
Quarts	1793	197.55	1743	197.94	0.39	14340	5592.61
9. Castle Lager Beer							
Quarts	225	45.97	195	47.34	1.37	151247	207208.39
10. Peter Scot Malt Whisky							
Quarts	2070	216.83	2062	220.16	3.33	28764	95784.12
Pints	2082	115.16	2038	115.33	0.17	40592	1868.64
11. Knock Out							
Pints	213	23.99	223	24.92	0.93	211557	196748.00

2006-07

274

285

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70%
101%

127%

12. Blenders Pride Whisky (BPRP)							
Quarts	1765	190.17	1715	190.51	0.34	593280	201715.20
Pints	1770	99.06	1722	99.12	0.06	391800	23508.00
Nips	1782	48.51	1684	49.41	0.90	597072	537364.80
1000 ml	1765	204.14	1731	205.81	1.67	182853	305364.51
13. Royal Stag Dlx Whisky (RSBW)							
Quarts	1765	190.17	1715	190.51	0.34	1557756	529637.04
Pints	1770	99.06	1722	99.12	0.06	1597944	95876.64
Nips	1782	48.51	1684	49.41	0.90	2482992	2234692.80
14. Seagram Extra Dry Gin (SEDG)							
Quarts	754	113.41	714	114.10	0.69	18408	12701.52
15. Fuel Vodka							
Quarts	975	131.83	957	134.44	2.61	40992	106989.12
Pints	987	66.42	957	67.22	0.80	44040	35232.00
Nips	999	33.00	901	33.82	0.82	85776	70336.32
16. Royal Challenge Whisky (SRCW)							
Quarts	1607	179.04	1557	179.42	0.38	398964	151606.32
Pints	1575	90.91	1529	90.94	0.03	17832	534.96
Nips	1612	45.73	1612	45.73			
1000 ml	1628	182.52	1582	183.22	0.70	114921	80444.70
17. Director Special black whisky (SDSB)							
Quarts	660	105.53	624	106.57	1.04	1184964	1232362.56
Pints	690	54.02	672	55.34	1.32	2705112	570747.84
Nips	720	27.13	622	27.80	0.67	5720544	3832764.48
1000 ml	622	104.53	584	105.34	0.81	8667	7020.27
500 ml	622	71.76	612	73.41	1.65	209682	345975.30
18. White Mischief Zing Vodka (SWMZ)							
Quarts	588	99.53	576	102.45	2.92	19272	5824.24
Pints	600	50.26	582	50.96	0.70	69816	48871.20
Nips	612	24.88	520	25.93	1.05	181584	190653.20
19. Mohgul Monarch Dlx Whiskey (SMMW)							
Quarts	591	99.78	575	102.53	2.75	15168	41712.08
Pints	603	50.39	575	51.27	0.88	22488	19789.44
Nips	615	24.94	517	25.93	0.99	47424	46949.76
20. Antiquity Blue Rare Premium Whisky (SABW)							
Quarts	2662	253.11	2636	254.99	1.88	44310	83359.20
Pints	2647	135.6	2621	136.49	0.89	15120	13454.80
21. Something Spl Dlx Scotch whisky (SSDS)							
Quarts	6675	482.73	6645	482.84	1.01	56700	624.34
22. 100 Pipes Dlx Scotch Whisky (PDSW)							
Quarts	4360	350.33	4328	352.86	2.15	87432	187978.80

Due to wrong fixation of EDP of 22 brands, Govt losses revenue to the tune of Rs. 1,99,277.61. Total loss will much more while taking all the brands. The administrative department may re-check in consultation with finance persons working in the department and then recover the losses from the concerned distilleries under intimation to audit.

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PS-1107

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PARA NO: 07
Subj: Loss of Rs. 1,02,15,000/- to the Government by granting tax exemption

Under Section 14 of The DEBT Act, 1996 Government by general or special order, exempt any individual entertainment programmes or class of entertainments from liability of pay tax under the act. In 2006-07 department has given tax exemption to the tune of Rs.1,02,15,000/- vide letter number F14(4)(52)2006-07/ETO/12411-12416 dated 23.03.07.

E-4-entertainment Pvt Ltd vide letter dated 2nd March 2007 has requested to Entertainment department for exemption of entertainment tax for organizing Global Village to promote Cultural Heritage & Tourism of all the states of India in collaboration with DTTDC. As per documents produced, the registered office (E-311, East of Kallash, New Delhi) of the company is situated in NCT of Delhi. As per Memorandum of Association of the company, the company is engaged in various types of profit earning activities which are elaborated in (III) (AXB) & (C). The company is registered under companies Act 1956. As per documents placed in the file it reveals that e4entertainment Pvt Ltd is a profit earning organization.

Documents relating to Memorandum of Understanding (AN MOU between e-4- entertainment, DTTDC Ltd and Noida Toll Bridge Company Ltd) placed in the file reveals that e-4-entertainment company is registered under the laws of Dubai Economic Department having registered office at 716, Al Khaleej Centre Dubai UAE PO Box No 48654.

Further the exemption is given under the provision of Notification dated 16.10.2006 and notification dated 23.01.2007. The notification dated 16.10.2006 states that " All event organized by Delhi Tourism & Transport Development Corporation (DTTDC) throughout the year including programmes at Dilli Haat". Whereas notification dated 23.01.2007 states that " The exhibitions organized by the Government and Government sponsored non-profit organization hosted for promotion or art, culture, industry, trade and services would also be exempted from payment of entertainment tax, provided that, admission fee charged is not more than Rs.500/- per person.

Settled All ready by former acpts on separate verification

The first notification clearly states that if DTTDC at its own organize functions in a year, all those functions will be exempted from entertainment tax. Whereas 2nd notification dated 23.01.2007 states that if Government and Government sponsored non-profit organization organize function for promotion of art culture etc, then they are exempted from payment of entertainment tax.

During the scrutiny of record following irregularities have been observed:-

1. That address of e-4-entertainment Pvt Ltd as given in the application form and in MOU is totally different. No documents of e-4-entertainment Pvt Ltd with address as under the laws of Dubai Economic Department having registered office at 716, Al Khaleej Centre Dubai UAE PO Box No 48654, provided to the department. How the exemption has been given to e-4-entertainment Pvt Ltd having address as 716, Al Khaleej Centre Dubai UAE PO Box No 48654.
2. As per Memorandum of Association, e-4-entertainment Pvt Ltd is neither a Government nor Government sponsored non-profit organization. It purely is a profit earning organization. It is engaged in various activities such as art, culture, construction tourist, manufactures, processors etc etc.
3. DTTDC will get Rs.5,00,000/- p.a. as per MOU signed between DTTDC, e-4-entertainment Pvt Ltd and Noida Toll Bridge Pvt Ltd.

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In view of above irregularities, it is evident that event Global Village is not covered under the ambit of notification dated 16.10.2006 & 23.01.2007.

Thus due to wrong exemption of entertainment tax granted by the department, Government has suffered loss to the tune of Rs. 1,02,15,000/-, which may be recovered from the organizers under intimation to such.....

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Para 17

Para No. 8

Partially settled

PARA NO-08/9 PARANO-8

Subject: Computers stock registers and old records.

(a) Condemnation of Old Computers & Accessories

During the course of test audit, it has come to the notice of audit that large numbers of Computers, printers and other accessories have been dumped in a room. Huge amount was sent by the department in purchase of Computer and its accessories but no record (stock register) shown to audit in spite of repeated request.

The condition of those computers, printer and accessories is deteriorating day by day. It is advised that department may trace old stock registers and thereafter take action for condemnation and its disposal as per the provision's laid down in GFR at the earliest, so that department may get back some of its cost.

(b) Stock Register of Computer & its Accessories

Rule 187(1) of GFR 2005 stipulates that on receiving goods & materials from a supplier, the officer in charge of the stores should follow the contract terms and follow the prescribed procedure for receiving the materials. Rule 187(2) further states that all materials shall be counted, measured or weighted and subjected to visual inspection at the time of receipt to ensure that the quantities are correct, the quality is according to the required specifications and there is no damage or deficiency in the materials. "Rule 187(3) of the GFR further add that details of the material so received should therefore be entered in the appropriate stock register. The officer-in-charge of stores should certify that he has actually received the material and recorded it in the appropriate stock register (GFR 40, or GFR 41, Library book in GFR 35).

During the course of test audit of Stock/issue (consumable items) of Computer branch, it reveals that Computer branch has not maintained stock in prescribed stock register. Entries have not been made as per Rule 187(2) & (3). Stock Register of Consumable Items have been prepared on plain register in a casual manner. Lots of cutting in the register have been made. Receipts of goods have been shown in issue side. Physical verification of non-consumable items as required under GFR 192(2) which is required to be done at least once in a year have not been done so far.

The department is advised to maintained stock register in prescribed form (GFR 40,41), made proper entries as per GFR 187 and shows it to audit immediately.

Para No 7

Para 17

in view of reply dt 18/8/1990

Para No. 8

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Para No. 8
Para No. 11
Para No. 10
Para No. 9

PARA NO:-11

Subj:- Certificate of Utilization of sale proceeds for the period 2006-07

Under Section 14 of The DEBT Act, 1996 Government by general or special order, exempt any individual entertainment programmes or class of entertainments from liability of pay tax under the act. In 2006-07 department has given tax exemption to the tune of Rs.4,50,000/- vide letter number F14(4)39/2006-07/ETO/10536-10539 dated 31.01.07 to the organizers of event " Hope for Light (A live concert by Pankaj Udhas on eye care day) held at Srifort Auditorium.

As per terms and condition 2 of the exemption, proprietor / organizer has to submit within 15 days from the date of entertainment programme a true and full account of all ticket issued at different rates and gross amount collected thereon alongwith the counterfoils of ticket and all unsold ticket. Further as per condition 8, proprietor / organizer shall produce documentary evidence within 30 days from the date of event, that the entire proceeds have been remitted / utilized for the purpose for which exemption has been granted. If proprietor fails to submit documents within the time frame or unable to satisfy the department with documents, he/she is laible to pay full entertainment tax to the department.

During the course of scrutiny of file bearing number F14(4)39/2006-07/ETO, it reveals that the proprietor / organizer of the event " Hope for Light (A live concert by Pankaj Udhas on eye care day) have neither submitted accounts of the tickets nor any documentary evidence which shows that the entire proceeds have been remitted / utilized for the purpose for which exemption has been granted.

Since the proprietor fail to submit required documents within the stipulated time period, entire amount of tax exemption granted by the department may be recovered under intimation to audit.

2. Tax Exemption Programme- Utilization not submitted.

During the course of test audit, it has been observed that proprietors of the following events have not submitted Utilization till date.

S.No.	Name of the Programmes	Event	Date of the event
1.	Settled	settled	settled
2.	HT inter college	Rendezveu	21/22/09.06
3.	DTTDC	Qutab Festival	30/9/07.10.06
4.	H.T	I Love India	17.12.06
5.	Hemophillic Care	Culture	24.03.07

As per DEBT Act 1996, the proprietor of the tax exempted programmes are required to submit Utilization Certificates after the completion of programmes.

The Department is advised to obtain Utilization Certificate from the proprietors of the above programmes under intimation to audit.

Para 8

Para No. 9

PARA NO:-12

Sub:- Entertainment Tax on Cables

During the course of test audit of cables operators following types of irregularities have been observed:-

1. Correctness of declaration of the number of Subscribers:- DEBT Act provides that the proprietor of a cable television network shall liable to pay entertainment tax at such rates as notified by the Government every year. Government of Delhi notified in December 1999 a rate of Rs.20 per subscriber per month. The act also provides for inspections to be conduct by the Commissioner of the premises and records of cable operators for the purpose of securing compliance with the provisions of the Act or the rules made thereunder. The Act also provides that the cable operator will file a list of subscriber to the department.

Department has informed that there were 1537 cable operators registered with the Entertainment department who have approximately 3,50,000 (exact figure not provided) for the entire NCT of Delhi. Department has never conducted any survey in any area to ascertain correctness of the list of subscriber given by the cable operator to the department. There are possibility that figure given by the cable operator about subscriber may differ in survey and department may loss entertainment Tax.

It is advised that department may evolve mechanism to check the correctness of the declaration of number of subscribers made by the cable operators by conducting sample survey in a selected area.

2. Application for Permission to operate Cable Network:- DEBT Act provided that the application for permission shall be submitted 15 days before the operation is to be started, but it is seen that in some cases the same was submitted after the operation has been started. Some instances are given below:-

S.No	Name of the Cable Operator	Date of Application	Date of commencement of operations
1	M/s Aero Vision Cable N. W	24.11.2006	01.10.2006
2	M/s B.S.Cable Network	29.12.2006	16.12.2006

The department is advice to check such irregularities and impose penalty as per DEBT act and rules.

3. Non-Realization of Tax and Form No. 10 from Cable Operators:- DEBT Rules 1997 stipulates that each cable operator shall file a monthly return in form No 10 showing details of number of subscribers their names and addresses, amount collected and amount of tax deposited. The rules also provide that a proprietor of cable Network liable to pay entertainment tax shall deposit the tax due in to Govt account and the challan shall be furnished to assessing authority within 7 days from the end of the month for which tax is due. The act also provides for imposition of a fine not exceeding Rs.2000/- for contravention of the provisions of the act or the rules.

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A test check of the records for the year 2006-07 reveals that the cable operators has paid tax very late in some cases and also not paid tax for some period. Some instances are detailed below:-

S. No	Name of the Cable Operator	Delay periods	Non-Deposit of Tax	Penalty/Interest
1.	M/s Aero Vision Cable N.W	4 months	----	Interest is recoverable
2.	M/s Bajwa Cable Services	----	4, 5/06, 2, 3/07	Interest is recoverable
3.	M/s Global Panoorma CNW	3 months	----	Interest is recoverable
4.	M/s Goldey CNW	6 months	4, 5, 6/06,	Rs.2000/- imposed.
5.	M/s Kannu CNW	6 months	1/07	Rs.1100/- imposed.
6.	M/s Vijay Rani CNW	----	4 to 8/06 & 11/06,	Interest is recoverable
7.	M/s Zebra TV NW	5 months	1/07	Interest is recoverable
8.	M/s Deshmesh (Media) cable	8 months	10/06, 2/07 & 3/07	Interest is recoverable
9.	M/s BS Cable CNW	----	2/07, 3/07	Interest is recoverable
10.	M/s Ginni CNW	6 months	12/06, 1 to 3/07,	Interest is recoverable
11.	M/s Vikas Cable	----	2/07, 3/07	-----
12.	M/s Jai Hanuman Video Cable	7 months	----	Rs.830/-
13.	M/s Upkar Cable Vision	8 months	----	Rs.1270/-
14.	M/s Jai Shri Balaji CNW	5 months	----	Rs.540/-
15.	Azad Cable Network	4 months	7/06,2/07	-----
16.	Ansari Cable Network	5 months	12/06	Not imposed
17.	Gautam Cable Network	9 months	-----	900/-
18.	Shiva Cable Network	9 months	-----	Not imposed
19.	World View Communications	6 months	04/06 to 7/06	Not imposed
20.	Cable Club	10months	-----	Rs.1605/-

The department may realized the entertainment tax and interest from the Cable operator under intimation to audit.

.....
Date:
Signature:
Name:
Designation:
Address:
Phone:

PARA NO: 18
 PARANO: 12-13
 Subject: Assessment of Luxury Tax

Per No: 11

Para 11
 Para No: 11

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Section 13 of Delhi Luxury Tax Act, 1996, stipulates that the amount of tax due from the hotelier liable to pay tax shall be assess separately for each year during which he is so liable.

During the course of test check, it has been observed that assessment of large number of hotelier/guesthouse/inn etc is pending as per detail given below:-

Total No of Unit	No of assessment done for 2005-06	Cases pending for assessment 2005-06	No of assessment done for 2006-07	Cases pending for assessment 2006-07
607*	537	70	224	383

(* The figure of total number of unit appears to be incorrect. The list of hotel etc available in the website of department Under Luxury Tax is much higher then this figure)

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Under Delhi LTA, it is mandatory for the department to do the assessment of the hotelier /guest house/ inn etc. While assessing, if the hotelier etc is found that he has not paid tax or tax under paid, then the assessing authority can impose interest, penalty under section 16 of the Act. It appears that the assessment was made in a very routine way.

Audit has observed that hotelier maintained their accounts in Double Entry system & book keeping (Mercantile Method), ledgers, invoice books, balance sheet. The work of assessment is purely an accounts matter and needs to done regularly. The work of assessment should be got done from expert in financial matter working in the department, i.e. with the help of DCA or Accounts Officer of the Department.

It is, therefore, advised that assessment of all the hotelier /guest house/ inn etc be done in a time bound manner under intimation to audit.

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Para No 12
Para 12

Per No-12

Para no 11

PARA NO:-14
Para No. 14

Subject :- Assessment of Cables, Cinema, Amusement Parks etc

1. Delay in assessment of Cable Operators.

The Section 15 sub section (1) of the DEBT Act stipulates that if assessing authority found that the proprietor have failed to filed tax as per the provisions of the Act, shall after giving the proprietor reasonable opportunity of being heard assess the amount of tax due from the proprietor every year.

As per the information provided by the department, it reveals that during 2005-06 out of 1470 cases, 627 cases assessed whereas during 2006-07 out of 1504 cases department have assessed 543 cases only. Thus assessment of large number of cable operators for the years 2005-06 & 2006-07 have not been done till date

Further during the course of audit, it has been observed that assessment for the year 2006-07 has not been carried out so far. Some of the instances are enclosed:-

2. Assessment of Cinema Halls, Amusement parks.

The Section 15 sub section (1) of the DEBT Act stipulates that if assessing authority found that the proprietor have failed to filed tax as per the provisions of the Act, shall after giving the proprietor reasonable opportunity of being heard assess the amount of tax due from the proprietor every year.

During the course of audit, it reveals that department is not doing any assessment of Cinema Halls, amusement parts etc. Assessment of every entertainment programmes is required to be done regularly.

During the course of assessment, it can be checked whether the proprietor has deposited taxes as per provisions of the DEBT ACT and Rules. Whether or not the proprietor has deposited tax in time. If department find any violation, it can impose penalty as per DEBT ACT.

Audit of the view that works of assessment is purely an accounts matter and needs to done regularly. The work of assessment should be got done with the help from expert in financial matter working with in the department i.e. with the help or through DCA or Accounts Officer of the Department.

It is advised that the assessment of the entire cable operator, both in terms of Entertainment Tax and number of Subscribers and cinema halls, amusement parks be done under intimation to audit.

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The amount of tax payable every year

and on

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No	Name of Cable	Address	District
	A TO Z CABLE NETWORK	SHOP NO.129, LAXMI NAGAR VIKAS PURI DELHI	WEST
	AAMIR CABLE NETWORK	D-65, ABDUL YAZAL ENCLAVE ZAMIA NAGAR, OKHILA DELHI	SOUTH
	ABHISEK CABLE NET WK	A-399 DAKSHIN PURI NEW DELHI	SOUTH
	ADIRASH CABLE NET WORK	1633-C/15 KALKAR NEW DELHI	SOUTH
	AFSHA CABLE NETWORK	BLOCK Z, 3C FLAT NEW RANJIT NAGAR N DELHI	WEST
	AMAR INN	M/S AMAR INN K-102, LAJPAT NAGAR-II DELHI-24	SOUTH
	AMBANATA CABLE NET W	VILLAGE JONAPUR DELHI-47	SOUTH
	ANIL CABLE NETWORK	180, KABIR BASTI OLD SABZI MANDI, DELHI-7	NORTH
	ANURAG CABLE NET WK	18/1 LSC MARKET DAKSHIN PURI N DELHI	SOUTH
	BAHWA CABLE SERVICES	B-47, JHILMIL COLONY, DELHI-110095	EAST
	DASHNEESHIMEDIA CABLE T V	M/S DASHMESH(MEDIA)CABLE T.V L-115,SHASTRI NAGAR DELHI-32	NORTH
	DASH CABLE NETWORK	RZ D-108, MARAVLE ENCLAVE GALI NO.3 N	S/ WEST
	DEVENDER CABLE NW	GA-33-36 PULPHELA PUR BADARPUR NEW D	SOUTH
	DWARKA VISION CABLE NETWORK	PLAT NO.44, SECTOR 6 DWARKA, NEW DELHI	S/ WEST
	E B COMMUNICATION	E-329 OK-II NEW-DELHI PIN 48	SOUTH
	FAB COMMUNICATION/P/LTD	M/S FAB COMMUNICATION A-1/29 SECTOR-4 ROHINI, DEL	N/ WEST
	FRIENDS CABLE NETWORK	33 JASOLA VILL, BADARPUR N D44	SOUTH
	GAGAN CABLE NET WORK	WZ-53 A RATTAN PARK NEW DHI	WEST
	GUNJI CABLE NET WORK	C-276, MALKA GANJ DELHI - 7 -	NORTH
	GLOBAL PANORAMA CABLE N	MB-114 SHAKARPUR DELHI-92	EAST
	GOLDY CABLE NETWORK	X/108, TAGORE GALL, RAM NAGAR, GANDHI NAGAR, D-31	EAST
	HINDUSTAN CABLE NETWORK	SHOP NO-2 CSC MARKET VIKASH PURI N DELHI	WEST
	JAI MATA CABLE NW	44, MATA WALI GALL, MITHA PUR VILL, DELHI	SOUTH
	JAI SHANKAR CABLE	L-1263041 SANGAM VIHAR N D	SOUTH
	KUKI CABLE NETWORK	314 A, GALI NO-3, THAK SINGH NAGAR, ANAND PARBAT NEW DELHI - 110 005	WEST
	M/S JOLLY CABLE NETWORK	JOLLY CABLE NETWORK D-147, FATCH NAGAR N D	WEST
	RAVINDER CABLE NETWORK	A-4 OM VIHAR, PHASE V UTTAM NAGAR, N D-99	WEST
	SHIVA CABLE NET WORK	A-7, DDA JANTA MARKET KALKAR NEW DELHI	SOUTH
	SHIVAM CABLE NET WORK	X-20 MKT DAKSHIN PURI DELHI	SOUTH
	SRI RAM CABLE	180WE-34 MOLARBAND EXTN NEW DELHI	SOUTH
	SONA CABLE NETWORK	35 JA SARAI NEW DELHI	SOUTH
	UTTAM CABLE TV NW	RAMA PARK ROAD B-207, MOHAN GARDEN N DEL	WEST
	WORLD IMPULSE NETWORK	MALVIYA NAGAR G36 MALVIYA NAGAR N-DELHI -	SOUTH
	WORLD WATCH	900 VIKAS KUNU VIKAS PURI N DELHI	WEST
	YWCA INTERNATIONAL GUEST HOUSE	NO.10, PARLIAMENT STREET, N D-1	N/ DELHI
	ZERRY CABLE	B-475A ASHOK VIHAR PHASE-II DHI	N/ WEST
	ZEST COMMUNICATION	173, STREET NO 30A ZAKIR NAGAR - OKHILA ND	SOUTH

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PARA NO:-15
PARA No-14

Subject:- Under Assessment of Luxury Tax of Rs.1,95,693/- due to invalid exemption.

Section 29(1) of DLTA stipulates that every hotelier liable to pay tax under the act, shall keep a true account of the luxury provided by him in the hotel. If hotelier has failed to keep a true account of turnover of luxury, he shall be liable to pay in addition to any tax for which he may be liable a penalty of Rupees twenty thousand.

During the course of scrutiny of the records of M/s Prem Villa (L/LT/06/SW/775 dated 6/9/2006) reveals that the total turnover assessed by assessing authority at Rs.23,13,336/- and exemption allowed Rs.12,83,236/-.

Hotel have 10 rooms having charged tariff Rs.800/- on which he liable to pay luxury tax. The assessing authority allowed exemption presuming rent less than 500/- per day instead of Rs.800/- per day, which is wrong and invalid. This has resulted under assessment of luxury tax @ 12.5% on Rs.12,83,236/- which comes out Rs.1,60,405/-.

Further as per section 16 of DLTA, hotel is also liable to pay interest @ 2% for each month for 11 months amounting to Rs. 35288/-. Hence total amount recoverable is Rs.1,95,693/-

Department may recovered Rs.1,95,693/- from the concerned hotel under intimation to audit.

Para 9

PARA NO:-16

Subject:- Wrong assessment of Luxury Tax by assessing authority.

During the course of test audit, it has been observed that Hotel Ashoka castle (Guest House) 2954/3, Sangtrashan Bazar, PaharGanj, New Delhi (L/LT/97/C/325 dated 17.12.1997 has declared total number of rooms as 28. Out of these 28 rooms, 2 rooms are of AC Double Room having room rent more than Rs.500/-. Thus these rooms come under the purview of Luxury Tax Act. 1996.

Under DLTA, 1996, the hotelier is liable to file return in form 8 and deposit luxury tax in respect of these 2 rooms in time with the department. However, during scrutiny of the file, it has reveals that hotel has been assessed as Nil for the year 2001-02, 2002-03, 2003-04 (penalty of Rs.1000/- imposed but not recovery made), 2004-05 & 2005-06. Whereas in the year 2000-01 hotel has deposited luxury tax. No assessment for the year 2006-07 has been done so far.

Since the hotel itself has declared that tariff of 2 AC Double Room is more than Rs.500/-, then hotel is liable to pay tax until and unless there is change in the tariff structure by the hotel under intimation to Luxury Tax Department. As per record available in the file, the hotel has not provided any information to the department above any change in the tariff structure since 97. The assessment done by the assessing authority for all these year is wrong. The may be elucidated to audit along with relevant documents.

Para No 73

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PARA NO:-16

Subject:- Wrong assessment of Luxury Tax by assessing authority.

Para No. 114

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Para 15 Page 40-44
Para No 15 12 15

PARA NO: 16
Subj: Sanitation Service

During the course of test audit of File No:- F5(22) Ex/CT/2006-07 relating to sanitation work in Excise department, following types of irregularities were noticed:-

1. Notice inviting tender, tender for engagement of Private sanitation agency and terms and conditions of the contract documents/agreements etc are not in conformity of the Model NIT, Tender Forms and Contract Documents issued by AR Department vide letter No-4/22/98-AR/15704-15778 dated 21.7.99 and subsequent amendments dated 01.03.2002 & 15.03.2003.
2. The contract agreement has not been got vetted from Law department before entering into contract with private agency which is mandatory as per AR letter dated 21.7.99.
3. Finance Department has given approval vide UO No-D-111 dated 20/07/2006, whereas Excise department have quoted different UO No 122/Fin(T&T) dated 14.12.2003 in sanction dated 8.6.07 & in sanction dated 25.7.07 and again in sanction dated 15.11.06 quoted UO No OM No 927 dated 20.6.2006. Quoting different UO No in the sanction is against the rules.
4. Department have noticed that private sanitation agency is not working up to the satisfaction of the department and in accordance with the terms and conditions of the agreement. Accordingly department has issued show cause notice on 16.01.07, 18.02.07 & 26.3.07. It indicates that agency has violated the clause 30 of the agreement. Department has not taken any action against the agency and released full payment.

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Compliance may be elucidated to audit.

Para 15
PARA NO: 16
Subj: Purchase of Fax Machine

During the course of test audit of File No:- F23(1) Ex/CT/2000-01 relating to purchase of Fax Machine, the following types of irregularities were noticed:-

1. Department purchased 2 Fax machines (Model Samsung SF 4200) in the year 1997 at the cost of Rs. 56500/- Along with two winfax PRO at the cost of Rs.6500/- each plus tax. AMC given to M/s Corporate Solutions who has recommended vide letter dated 15.3.07 for condemnation of 2 fax machines. The department has initiated any proposal for condemnation and disposal of these fax machines so far.
2. Instead of condemning old fax machines, the department has purchased 03 new fax machines from M/s D.K. Communication @ Rs.11990 + tax each, total cost Rs.37409/- vide order No F.23 (1)Ex/CT/2000-01/5383-86 dated 21.9.07.

Para 10

As per Finance Department, Government of NCT of Delhi Letter F23(9)2801/F(199) dated 26.11.2001 & Finance (Accounts) OM dated 1.8.01, HOD is not authorized to purchase fax machine. Due to economic measure, there is a complete ban on purchase of Fax Machine. Thus the department has incurred unauthorized expenditure on purchase of fax machines. Department is advised to get it regularized from Finance Department of Government of Delhi. Department is also advised to immediate get the old fax machines condemned and disposed off it.

Compliance may be elucidated to audit.

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PARA NO:-19

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Para 17

Access Purchase of store and disposal of Salvage

As per GFR, purchases are required to be made in the most economical manner in accordance with the definite requirement of the public service and that care should be taken not purchase stores much in advance of actual requirement.

During the course of test audit of stationary file and stock register, it reveals that the department had made purchases of some of consumable items of stores/stationary much in advance of the actual requirement in violation of the codal provisions. A few such instances are given below:-

S. No	Date	Name of the Items	Items in stock on 6.7.07	Items purchased & entered in stock on 7.7.07	Cost of the Items purchased (Amt. In Rs.)	Total Items in stock on 7.7.07 (Col 4+5)	Balance in stock at the of audit
1.	2.	3.	4.	5.	6.	7.	8.
		Diary	27	100	3100	127	121
1	7/7/07	All out Riffls	66	100	4300	166	129
2	7/7/07	Ball Pen Revonds	554	1000	5600	1554	890
3	7/7/07	Battery Cells	35	50	600	85	79
4	7/7/07	Computer papers	47	100	29500	147	126
5	7/7/07	Despatch Register	54	100	6800	154	140
6	7/7/07	Diary Register	44	100	6800	144	128
7	7/7/07	Duster White	54	750	7500	1261	834
8	7/7/07	Photostate paper	427	1000	104000	1427	1123
		A-4					
10	7/7/07	Photostate Paper	27	50	6650	77	77
		A-5					
		Total =			174850		

The department may, therefore, adhere to the codal provision strictly in future and compliance in the matter may be shown to the audit.

Disposal of Salvage

During the course of test check/ audit, it has been observed that salvage material lying in the storerooms 1996. These salvage such as Kamani, clutch plate, Horn, Gear liver etc etc are required to condemn in accordance with the provision of GFR and thereafter disposed by way of auction. Delay in condemnation and disposal of salvage material resulted in loss of revenue. Had the department disposed it earlier on, they will get more value of the salvage as compared to value dept will get today.

To avoid further delay, department is advised to condemn old salvage lying since 1996 immediately and thereafter disposed in accordance with the provisions laid down under Rule 196 to 200 of GFR 2005, under intimation to audit.

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Para No 77
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 Para 18

Sub: Short recovery of License Fees (2006-07)

During the course of audit, it has been observed that license fees have not been fully recovered at the prevalent rates in respect of employees who have been allotted Govt. accommodation. The revised rates have become effective w.e.f. 1.7.2004 as per order No. 18011/4/2003-Vol.III dated 22.6.2004 of Directorate of Estates, M/o Urban Development, and Government of India and endorsed by L&B Department Govt of Delhi. The amount of Rs.1349/- (Rs One thousand three hundred forty nine only) has to be recovered from the employees as detailed below:-

S. No	Name of the Employee S/Shri	Type of Accommodation	License fee recovered	License fee Revised rates	Amount to be recovered.
1	Sunjeev Khirwar, Commissioner	IV	Rs.245	Rs.293	Rs.384/- (7/06 to 2/07)
2	S.K. Behra, Analyst	III	Rs.198	Rs.217	Rs.95/- (3/06 to 8/06)
3	K.K. Bhalla, DEO	II	Rs.153	Rs.183	Rs.510/- (10/05 to 2/07)
4.	Anil Kumar LDC	II	Rs.153	Rs.183	Rs.360/- (3/06 to 2/07)
				Total =	Rs.1349/-

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The amount to be recovered under intimation to audit.

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PART-II

PARA 19

CURRENT AUDIT REPORT ON ENTERTAINMENT TAX (2007-08)

PARA NO: ~~19~~ ¹⁶

Part No: 19

Sub: Delay in remittance of Entertainment Tax in respect of Tax Paid Programmes.

During the course of audit of records of the Tax Paid Programmes it has been noticed that most of the organizers who have been permitted to conduct shows/ programmes failed to submit the accounts of shows and deposit the Entertainment Tax within the prescribed time period. Some organizers have not even bothered to submit the accounts and deposit the Entertainment Tax.

Further the Entertainment Tax Inspectors of the Department are supposed to visit the premises where shows/ programmes are held and submit their report to the Department, but in many cases their report are not found. Few instances of Non-submission/ Late submission of accounts/ deposits of Entertainment Tax are detailed below:-

S. No.	Name of the Organizer	Name of the show and date	Amount of E.T. in Rs.	Dt of E.Tax Deposited	Remarks
1	Fortis Ground Restaurant, Chanakyapuri	New Year Programme on 31-12-2007	43316	20.02.08	--
2	Entertainment Media Service Pvt.Ltd.	Music Programme 7 th , 11 th , 13 th , 14 th and 28 th Oct. 2007.	27700	18.01.08	No accounts submitted.
3	Sh. Ramphal Singh, Model Town - II	Dussehra Mela Joy rides- 12.10.07 to 23.10.07	8000	05.03.08	No report submitted by E.T. Inspector - do - <i>All ready settled</i>
4	Sh. Awdhesh Chaundawat, President, ISBNB	Inter college Competition on Polo Ground on 23.11.07 and 24.11.07.	28000	19.02.08	- do -
5	Delhi Archives	New Year Eve Bagn on 31.12.07	43872	18.02.08	- do -
6	Tivoli Garden Resort Hotel	New Year Party on 31.12.07	120650	04.02.08	No report submitting by BTI.
7	President City Walk Dist. Centre.	City Walk Christmas	178000	1,78,000	No accounts submitting by organizer.
8	Sh. Mukul Singhal, Deffodilla Hotel.	New Year Programme 31.12.07	26656	01.02.08	

As per conditions laid down by the Department in the permission communicated to the organizers, the proprietor of the event organizer have to submit the accounts of show i.e. details of sold and unsold tickets and deposit Entertainment Tax due within 15 days from the date of programme, failing which amount of security shall be forfeited without any further references.

The records reveal that the Department has not taken any immediate action against the organizers who did not adhere to the conditions by forfeiting Security Deposits after the expiry of the stipulated time. The delay on the part of the organizers in depositing Entertainment Tax and the delay on the part of the Department in forfeiting the Security Deposits resulted in loss of interest to the Government.

The reasons for the above lapses may be elucidated to audit and the Department may remain more vigilant in getting the Entertainment Tax deposited in Government account by the organizers in time. Strict action may also be taken against the defaulters.

*Settled Already
by Sh. Parveen Gupta, AO
on spot verification
17/1/08
J.D. - 23*

PARA NO: 2

Subject :- Outstanding Entertainment Tax Rs. 28,91,82,655/-

The following amount of Entertainment Tax was outstanding against the various cable operators, amusement Parks, Bookmakers, Appu Ghar etc.

S.No.	Name of the Cable Operators	Amount in Rs.
1	Friends Cable Network, R.K.Puram, New Delhi.	36,63,100/-
2	Cable Network, Lado Sarai	35,717/-
3	S.K.Cable. F-10. Lado Sarai, New Delhi	4,74,752/-
4	Mudgil Cable Network, Friday Market, Uttam Nagar	12,01,450/-
5	Raja Cable TV Network, East of Kailash Sehra Mohalla, Garhi Village, New Delhi.	19,29,244/-
6	Raj World Vision, Derawal Nagar, Model Town, Delhi.	14,56,855/-
7	Yadev Cable Shalimar Bagh, New Delhi (Wold Vision India, BW-16, D Shalimar Bagh, Delhi)	15,45,00,000/-
8	Leib Cable Network B 2/704, Satyam Apartment, Delhi-96	52,332/-
9	Home Cable Network, Sukhdev Vihar,	93,040/-
10	Gulabi Bagh Cable TV Network, 82-C, DDA Flats, Gulabi Bagh, Delhi	86,016/-
11	Lizard Lounge, South Extention-II	2,22,645/-
12	Bookmaker DRC M/s Devinandan, Bhagnath Place	32,84,800/-
13	Bookmaker DRC M/s Ashok Gupta, Lejpat nagar-iv	27,74,400/-
14	Bookmaker DRC M/s Thakur Suri, Rajori Garden	14,25,000/-
15	Bookmaker DRC M/s RC Popli & Co, Darya Ganj	16,00,000/-
16	Bookmaker DRC M/s Jagdish Lal, Ravinder Nagar	12,46,000/-
17	Bookmaker - Kulbir Singh, WZ-212, G Bilk, Hari Nagar,	11,00,000/-
18	Appu Ghar, International, Amusement Ltd.	87,82,057/-
19	DRC on mobile phone entry	1,28,03,462/-
20	ITPO Pragti Maidan	9,42,88,782/-
21	Prakash Cable NW, 633, Sunlight Colony No-1, New Delhi	31,032/-
22	Pankey Cable TV NW, 62/173, Madangiri, N Delhi	8,847/-
23	Gees & Gee World Vision, 33/120, Sec-3, Rohini, Delhi	69,782/-
24	M/s Exotic Cable Network 4/9, Krishna Ganj, Delhi	3,11,502/-
25	Karan Cable Network A-805/-Gharoli Dairy Farms Mayur Vihar Ph-III Delhi-96	5,80,507/-
26	Nidhi Cable NW 201 Govind Khand, Jhilmil Colony, Delhi	1,61,333/-
Total =		28,91,82,655/-

Although the department has taken initiative to recover ET, but the efforts are insufficient as huge amount is still pending. As per DEBT Act 1996, the tax in question can be recovered as land revenue. The same may be recovered under intimation to audit.

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S. No	Name of the Event	Date of submission of utilization certificate	Remarks
1	Film Festival for students from 17.04.07 to 04.05.07 at various cinemas of Delhi.	11.04.08	
2	Times NIE Children Film Festival for students from 16.4.07 to 20.4.07 at Shikla, Alpna, Milan and Paras.	05.05.08	
3	Green Film Festival on 25 th April, 2007 at PVR Priya, Vasant Vihar, N.Delhi.	04.03.08	
4	9 th Asian's Cinefan festival of Asia and Arab cinema from 20.7.07 to 29.7.07 at Sirifort Auditorium, Alliance Francaise, PVR Rivoli, Plaza	21.01.08	Manager Accounts OSIAN Connoisseurs of Arts Pvt. Ltd. Has not provided detail of other source of Income in Income Expenditure Statement. Against income of Rs.6,82,200 Expenditure Rs.2,24,82,670. No Balance Sheet, Receipt & Payment Accounts & Income & Expenditure Accounts submitted by the Company.
5	Times NIE Children Film Festival for students from 23.7.07 to 3.8.07 except Saturday and Sunday at Paras, Amba, Janak, Vishal, Delite, Gagan and Air Force Cinema.	18.3.08	
6	Krishna Ras on 8 th & 9 th Sept.07 at Sirifort Auditorium.	28.07.08	
7	International Mela Bazar on 25.11.07 at Ashoka Hotel Lawn.	29.02.08	
8	Film Festival for students from 18.9.07 to 28.10.07 at various cinemas of Delhi.	11.04.08	
9	Durhand Football Tournament - 2007 at Dr. Ambedkar Stadium, Delhi Gate, Delhi	19.06.08	
10	Ahoshka shankar Musical concert - Music for Hunger (20.02.08 at Sirifort Auditorium).	19.8.08	As per notification at 10.10.06 programme is not covered under exempted. Tickets are more than Rs.500/-, details of expenditure & income submitted on 19.08.08, but no supporting vouchers in supports of Expenditure shown to the Department till date. Last reminder issued on 14.01.09.
11	Gulam Ali live in concert on 17.11.07 at Sirifort Auditorium	15.01.08	The NGPF has not provided details of expenditure amounting Rs.3,74,288 + 85,000/-. It is also not clear whether payment by cheques or in cash. Complete R & P Accounts is required. Department has settled the Accounts without going these checks.

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Sub:- Certificate of Utilization of sale proceeds for the period 2007-08.
Under Section 14 of The DEBT Act, 1996 Government by general or special order, exempt any individual entertainment programmes or class of entertainments from liability of pay tax under the act. In 2007-08 department has given tax exemption to the tune of Rs.1,21,51,950/- vide letter number F14(4)(34)/2007-08/ETO/22843-46 dated 15.11.07 to the organizers (DDCA) of the event "1st Test Match India V/s Pakistan" held on 22.11.07 to 26.11.07 at Ferozshah Kotla Ground, New Delhi..

As per terms and condition 2 of the exemption, proprietor / organizer has to submit within 15 days from the date of entertainment programme a true and full account of all ticket issued at different rates and gross amount collected thereon along with the counterfoils of ticket and all unsold ticket. Further as per condition 8, proprietor / organizer shall produce documentary evidence within 30 days from the date of event, that the entire proceeds have been remitted / utilized for the purpose for which exemption has been granted. If proprietor fails to submit documents within the stipulate time or unable to satisfy the department with documents, he/she is liable to pay full entertainment tax to the department.

During the course of scrutiny of file bearing number F14(4)(34)/2007-07/ETO, it reveals that the proprietor / organizer (DDCA) of the event "1st Test Match India V/s Pakistan" have not submitted counterfoil of the tickets used/unsold and copy of the bill raised alongwith audited statement of the Income and Expenditure inspite of ETO communication dated 05.10.08. Sample of the ticket/invitation cards have also not provided to ET department by organizers. DDCA has also not given any documentary evidence which shows that the entire proceeds have been remitted / utilized for the purpose for which exemption has been granted.

Since the proprietor fail to submit required documents within the stipulated time period, entire amount of tax exemption Rs.1,21,51,950/- granted by the department may be recovered under intimation to audit.

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 PARA NO: 28 25
 Sub: Entertainment Tax on Cable

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During the course of test audit of cables operators following types of irregularities have been observed:

1. Correctness of declaration of the number of Subscribers:- DEBT Act provides that the proprietor of a cable television network shall liable to pay entertainment tax at such rates as notified by the Government every year. Government of Delhi notified in December 1999 a rate of Rs.20 per subscriber per month. The act also provides for inspections to be conducted by the Commissioner of the premises and records of cable operators for the purpose of securing compliance with the provisions of the Act or the rules made there under. The Act also provides that the cable operator will file a list of subscriber to the department.

Department has informed that there were 2165 cable operators registered with the Entertainment department as on date. There are more than 3,50,000 subscribers (exact figure not provided) with cable operators, operating in entire NCT of Delhi. Department has never conducted any survey in any area to ascertain correctness of the list of subscriber given by the cable operator to the department. There are possibility that figure given by the cable operator about subscriber may differ in survey and department may loss entertainment Tax.

It is advised that department may evolve mechanism to check the correctness of the declaration of number of subscribers made by the cable operators by conducting sample survey in a selected area.

2. Non-Realization of Tax and Form No 10 from Cable Operators:- DBET Rules, 1997 stipulates that each cable operator shall file a monthly return in form No 10 showing details of number of subscribers their names and addresses, amount collected and amount of tax deposited. The rules also provide that a proprietor of cable Network liable to pay entertainment tax shall deposit the tax due in to Govt account and the challan shall be furnished to assessing authority within 7 days from the end of the month for which tax is due.

It has been noticed that many cable operators have neither submitted the monthly returns (Form.no. 10) nor deposited Entertainment Tax due from them in time. Department have served notices but they have failed to deposited Tax. Department has not imposed any major penalty against the defaulted cable operators although the Act provides for imposition of a fine not exceeding Rs.2000/- for contravention of the provisions of the Act.

A test check of the records/ files of cable operators reveals that the tax recoveries amounting to Rs.1, 52,671/- are pending against cable operators since long as detailed below:

Period	Recovery Pending (Rs.)
2005-06	80864
2006-07	42687
2007-08	29120
Total	152671

A list of year wise details cable operators against whom recoveries are pending is also enclosed as Annexure. The department may realize the entertainment tax and interest from the Cable operator under intimation to audit.

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Annexure

2005-06

S. No.	Name of the Cable Operator	Code No.	Penalty	Interest	Total
1	M/s New Vision Cable FVRZC - 48, Madhu Vihar, N.D - 59	7102534	1200	1071	2271
2	M/s Rana Comm. Services RZG - 31 B, Mahavir Enclave, N.Delhi.	710387	900	783	1683
3	M/s Jai Durga Cable Network, 17/1 Vill. Moti Bagh, N.D 45	7100724	1200	169	1369
4	M/s Jangra Cable N.Work RZF - 966 Raj Nagar-II, Palam Colony, N.Delhi	7100745	1200	2203	3403
5	M/s Dada Dev Cable N.Work, WZ-303, Palam-Village, N.D. - 45	7100366	1200	1145	2345
6	M/s Dua Video & Cable System H-381/B, Raj Nagar, Pt-III, Palam Colony, New Delhi - 46	7100427	1200	1587	2787
7	M/s Hans Cable N.Work RZ-37/c Raj Nagar I, Palam Colony, N.D.	7100808	1200	1579	2779
8	M/s Balaji Cable N.Work, F-186, Arjun Nagar, N.D.	710412	1100	123	1223
9	M/s Ragdi Cable TV N.Work, A-230 A Vani Vihar, N.D.	7101390	800	82	882
10	M/s Shanti Cable TV N.Work, 73/G, Krishan Nagar, Safdarjung Enclave, N.D.	7101624	200	25	225
11	M/s Aggarwal Cable N.Work, RZ-10 A/G Gandhi Mkt., West Sagar Pur	7100039	1200	41	1241
12	M/s Hotel Uppal Orchid Near IGI Airport, N.Delhi.		1200		1200
13	M/s New Friends Cable I.I Colony, Inder Puri	7100496	1200	1553	2753
14	M/s Shy Net I, Bhawan Kunj, Vasant kunj, N.D.	710726	400	666	1066
15	M/s Super Cable, GB-149/FF, Ring Road, Narayana, N.D.	7101824	400	100	500
16	M/s Jaypee Vasant Cenhut, Vasant Vihar, N.D.-57	7100673	600	100	700
17	M/s The Friends Channel RZ B-21, Safdarjung Extn., Jeevan Pali, Uttam Nagar, N.D.	710993	1200	3000	4200
18	M/s Channel & Cable N.Work, D-6/18, vasant Vihar, N.D.-57	7100292	100	50	150
19	M/s Friends Cable N.Work, A-185, I.I Colony, Inder Puri, N.D.	7100000	1200	5000	6200
20	M/s South Delhi Com. Pvt. Ltd. C-61/2, Arjun Nagar, New Delhi-29	7101751	500	2100	2600
21	M/S Sunny Cable N.Work, 134, Mohd. Pur, R.K.Puram, N.D.	7101809	1200	300	1500
22	M/s Spectra N.Work (India) Pvt. Ltd. Shop No. Anad Nikha	710755	300	300	600
23	M/s Leo Cable N.Work, 101-A, DDA Rohsha Vihar Mkt., Vikas Puri, N.D.	7100895	100	51	151
24	M/s Vijay Cable N.W., E-367, Ramresh Nagar, N.D.	7102027	1000	2609	3609
25	M/s Nice Cable TV, B-586, Sudarshan Park, New Delhi	7101145	200	11	211
26	M/s Navjot Cable N.W., F-147, Mansarovar Garden, N.D.	7101115	1000	732	1732
27	M/s Syscable Pvt. Ltd., WZ-139/10-B, IInd Floor, New Mahavir Nagar.	7101859	500	181	681
28	M/s Fun Cable N.Work, WZ-G-6/I, Tikok Nagar, Sant Nagar N.D.-18	7102003	1200	3822	5022
29	M/s Sky Channel, 1/A, Chhatti Subzi Mandi, Janak puri	7101721	1200	1712	2912
30	M/s Cash Net Cable, WZ-G-II Tilak Nagar, Sant Nagar Extn., N.D.	7102439	1000	556	1556
31	M/s Lovely Cable TV N.Work, 596 Site I Vikas Puri, N.Delhi	7100916	100	2	102
32	M/s Bhatnagar Cable N.Work, C-2087, Janak puri N.Delhi	7100810	1200	200	1400
33	M/s Diksha Cable TV N.Work, C-3/553, Janak Puri N.D.	7100403	1200	400	1600
34	M/s Budhi Raja Cable com., J-49/C-1, Ramresh Nagar, N>Delhi.	7100940	1000	1100	2100

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	M/s Sabby Desh Antenna Flat no.36, Chand Nagar, N.D.	7101497	1200	1500	2700
	M/s Home Cable-Net-Work, 21 Nagar Colony, Janak Puri, N.Delhi	7100646	800	250	1050
	M/s Raj Cable Site, II/61, Vikas Puri, N.D. - 18	7100747	1200	5900	7400
18	M/s Hotel Jageev Palace, C 6/1 Mansarover Garden, N.Delhi	7120501	1200	400	1600
35	M/s Wala Cable N.Work C-9/DS Ramesh Nagar, N.D.	7101145	1200	800	2000
40	M/s Shiva Cable N.Work, Shop no.10, B-1 Mun Mahit, Janak Puri.	7101640	4800	2300	7100
	Total		39800	41064	80864
1	M/s Raja Cable N.Work, E-99, Jeewan Rahi, Pankha Road, N.D.	7101358	400	250	650
2	M/s Rana Connection Services RZG-31 B, Mahavir Enclave, Palam Road, N.D. - 45		300	100	400
3	M/s Friends Cable N.Work, RZ-8, West Sagar Pur, N.D.	7101492	100	50	150
4	M/s Super Cable, CB-149/FF, Ring Rd. Narayana, N.D.	7101824	300	50	350
5	M/s Jaypee Vasant Continental, Vasant Vihar, N.D. - 57	7100673	600	50	650
6	M/s The Friend Channel, RZ-B-21, Budajur Extn. Jeewan Park Uttam Nagar, N.D.	7101903	300	150	450
7	M/s Sky 6 Arjun Vihar, Delhi Cantt.	7101715	100	550	650
8	M/s Shivam Cable NW, RZ25/2, B Block, Vijay Enclave, N.D.-45	7101663	1100	350	1450
9	M/s Chamel 9 Cable N.W. D 6/18, Vasant Vihar.	7100292	300	250	550
10	M/s Friends Cable Net work, A-185 J J Colony, Inder Puri, N.D.-12	7100490	1000	150	1150
11	M/s South Delhi Com Pvt Ltd., C-61/2, Arjun Nagar, N.D.-29	7101751	500	400	900
12	M/s Sh. Balaji Cable N.W., D-82, Pratap Garden, Uttam Nagar, N.D.	7120386	1200	1900	3100
13	M/s Jai Balaji Cable N.W., D-85, A Nankey Park, Uttam Nagar, N.D.	7120313	700	3450	4150
14	M/s The Family Channel V-6, Netaji Nagar, Main Market, N.D.	7100469	200	450	650
15	M/s Shanta Cable T.V. N.Work, 73/3, Krishna Nagar, Safdarjung Enclave, N.D.	7101824	600	600	1200
16	M/s Insat Connection N.Work, 117 B, Arjun Nagar, N.D.	7100694	1200	150	1350
17	M/s Friends Cable N.Work, 548 Kapeshera, N.Delhi	7102417	100	10	110
18	M/s Sony Cable N.Work RZ-183, Y Block, NewRoshan Pur, Najafgarh, N.D.	7120364	500	50	550
19	M/s Meeushu Cable N.Work, V-30, Old Nangla Delhi Cantt. N.D.	7102138	1200	200	1400
20	M/s Sigma World, EA-112, Inder Puri, N.D.	7101686	1700	1050	2750
21	M/s Specta NetWork(India) Pvt. Ltd. Shop no. 38, Aanal Niketan N.D.	7101755	300	300	600
22	M/s Godhi Cable N.W., WZ 87 E, Virender Ngr., N.D.	7101739	900	15	915
23	M/s Sky Channel, 11/9 Chotti Subzi Mandi, Tilak nagar, N.D.	7101721	1200	1712	2912
24	M/s Bhatnagar Cable N.Work, C-3/287, Janak Puri, N.D.	7100219	200	50	250
25	M/s Miksha Cable TV N.Work, C-3/353, Janak Puri, N.Delhi	7100404	200	300	500
26	M/s Globe Vision, J-3/176, Rajouri Garden, New Delhi.	7100550	1200	600	1800
27	M/s Sabby Dish Antenna, Plot no 50 Chand Nagar, N.Delhi	7101497	1200	3000	4200
28	M/s Navjot Cable Network, E-147, Mansarover Garden, N.Delhi	7101115	1200	500	1700
29	M/s Raj Cable, Site II/61 Vikas Puri, N.D.	7101747	800	300	1100
30	M/s Hotel Jageev Palace, C 6/1, Mansarover Garden, New Delhi	7120501	1200	650	1850
31	M/s Hotel Maharaja, A-37, Vishal Enclave, N.D.	7101358	1200	550	1750

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22	M/s Walla Cable N.Work, D.S: Ramesh Nagar, N.Delhi.	7101145	1200	900	2100
23	M/s Jai Mata Di Cable N.Work, RC/128 West Patel Nagar, N.Delhi.	7120315	200	100	300
Total			23500	19187	42687

2007-08

S.No	Name of the Cable Operator	Code No.	Penalty	Interest	Total
1	M/s Siddarth Cable N.Work, RZ 71/11, Gali no 5, Main Sagarpur	7101685	400	100	500
2	M/s Shivam Cable N.Work, RZ-25/2 B Blk Dafri Palam Rd. Vijay Enclave	7101663	700	250	950
3	M/s Pooja Vishwadarshan, C-2/7, Vashishtha Park, Oppo. Janak cinema, Punkha Road, N.D.	7101298	700	100	800
4	M/s Hans Cable N.Work, RZ-37/C Raj Nagar I Palam Colony, N.D.	7100608	200	50	250
5	M/s Tangara Cable N.Work, RZF-966, Raj Nagar II, N.D.	7100745	200	50	250
6	M/s Saxsons Cable NW, 60/60 East Mehram Nagar, ND	7101578	800	300	1100
7	M/s Moba CTN, Shop no 4, Barakar Market, ND-21	7101052	200	150	350
8	M/s Indu Cable, Shop no 7 Sec. 5(main market), R.K Puram	7100691	200	50	250
9	M/s Manton Cable TV NW, O-48 Vijay Vihar, Iltam Nagar, N.D.	7101061	100	50	150
10	M/s MD Cable NW, 62, Laxmi Bai Ngr. Mkt. N.D.	7101013	700	1600	2300
11	M/s Iyoti Cable NW, RZ-656, Sadh Nagar, Gali no 27 Palam Colony, ND	7100772	200		200
12	M/s Aman Cable NW, D-251 Village Mangla Puri, Palam, ND	7100064	300	150	450
13	M/s Kanika Cable NW, Vill. Rangpura, ND	7100798	300	260	560
14	M/s City Communication, B 7/53, Safdarjung Enc.	7100224	100	30	130
15	M/s Kable Vision NW, 2CSC Munirka Vihar, ND	7100784	100	150	250
16	M/s South Delhi Com.Pvt.Ltd., C-61/2 Arjun Nagar, ND	7101751	1100	1300	2400
17	M/s Yadav Cable NW, H no 46/535/18, Sadh Nagar Par II Mangla Puri, ND	7102072	300	50	350
18	M/s Showbiz Cable TV System, BA/9, LSCH DDA Flats Mundka ND	7101070	100	15	115
19	M/s Sunny Cable NW, 134, Mohd. Pur, R.K.Puram, ND	7101809	800	500	1300
20	M/s Balaji Cable TV NW, D-169, Ph I Sector 3, Dwarka Pappan Kalan, ND	7120573	600	300	900
21	M/s Arushi Cable, RZ-D1/2/79, Manohar Enclave, ND	7102408	100	100	200
22	M/s Kohleec	7100841	200	5	205
23	M/s Shri Balaji Cable NW	7120386	1200	50	1250
24	M/s Cable Vision	7100386	100	650	750
25	M/s Jai Balaji Cable NW	7120313	200	50	250
26	M/s The Family Channel	7700469	400	400	800
27	M/s Dass Cable NW	7700379	600	100	700
28	M/s Shanta Cable TV NW	7101634	50	1750	1800
29	M/s Dua Video & Cable System	7100473	200	100	300
30	M/s Hrsat communication NW	7100694	1200	300	1500
31	M/s Sony Cable NW	7120364	1100	150	1250
32	M/s Manisha Cable NW	7700383	1200	800	2000
33	M/s Channel & Cable NW	7100292	400	100	500
34	M/s Sigma World vision	7101686	1200	1100	2300
35	M/s Spectra NW	7101755	400	100	500
Total			18000	11120	29120
Grand Total			21300	7447	152671

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SATYAM Patel Nagar/ Ranjith Ngr.				(Rs)				
S.N.	FROM	TO	AMOUNT	DEPOSIT	NO DAYS DELAY	INTEREST	INSTT PAID	Difference
1	30-Mar-07	5-Apr-07	305730.00	9-May-07	30	4523		
2	8-Apr-07	12-Apr-07	218488.00	9-May-07	23	2458		
3	13-Apr-07	19-Apr-07	198734.00	14-May-07	21	2037		
4	20-Apr-07	28-Apr-07	218142.00	14-May-07	14	1508		
5	27-Apr-07	3-May-07	478353.00	17-May-07	10	2349		
6	4-May-07	10-May-07	495589.00	17-May-07	3	733		
7	11-May-07	17-May-07	534348.00	21-May-07	0	0		
8	18-May-07	24-May-07	373577.00	5-Jun-07	8	1474		
9	25-May-07	31-May-07	477749.00	4-Jul-07	30	7088		
10	1-Jun-07	7-Jun-07	419134.00	3-Jul-07	22	4547		
11	8-Jun-07	14-Jun-07	287703.00	3-Jul-07	15	2128		
12	15-Jun-07	21-Jun-07	480890.00	3-Jul-07	8	1815		
13	22-Jun-07	28-Jun-07	240185.00	17-Jul-07	15	1777		
14	29-Jun-07	5-Jul-07	479578.00	24-Jul-07	15	3548		
15	6-Jul-07	12-Jul-07	299963.00	27-Jul-07	11	1627		
16	13-Jul-07	19-Jul-07	447733.00	27-Jul-07	4	883		
17	20-Jul-07	25-Jul-07	623888.00	9-Aug-07	10	2583		
18	27-Jul-07	2-Aug-07	265043.00	9-Aug-07	3	392		
19	3-Aug-07	9-Aug-07	370787.00	18-Aug-07	5	814		
20	10-Aug-07	16-Aug-07	584771.00	28-Aug-07	8	2228		
21	17-Aug-07	23-Aug-07	439582.00	14-Sep-07	18	3902		
22	24-Aug-07	30-Aug-07	691893.00	14-Sep-07	11	3753		
23	31-Aug-07	6-Sep-07	332847.00	24-Sep-07	14	2288		
24	7-Sep-07	13-Sep-07	237515.00	24-Sep-07	7	820		
25	14-Sep-07	20-Sep-07	187785.00	24-Sep-07	0	0		
26	21-Sep-07	27-Sep-07	222851.00	1-Oct-07	0	0		
27	28-Sep-07	4-Oct-07	300806.00	16-Oct-07	8	1187		
28	5-Oct-07	11-Oct-07	154455.00	16-Oct-07	1	79		
29	12-Oct-07	18-Oct-07	242893.00	16-Nov-07	25	2992		
30	19-Oct-07	25-Oct-07	574970.00	16-Nov-07	18	5104		
31	26-Oct-07	1-Nov-07	131087.00	16-Nov-07	14	605		
32	2-Nov-07	8-Nov-07	83770.00	16-Nov-07	7	289		
33	9-Nov-07	15-Nov-07	581814.00	16-Nov-07	0	0		
34	16-Nov-07	22-Nov-07	334848.00	20-Dec-07	24	3993		
35	23-Nov-07	29-Nov-07	312888.00	20-Dec-07	17	2624		
36	30-Nov-07	6-Dec-07	259558.00	20-Dec-07	10	1200		
37	7-Dec-07	13-Dec-07	233712.00	31-Dec-07	14	1614		
38	14-Dec-07	20-Dec-07	152847.00	31-Dec-07	7	528		
39	24-Dec-07	27-Dec-07	742701.00	10-Jan-08	10	8563		
40	28-Dec-07	3-Jan-08	371293.00	10-Jan-08	3	549		
41	9-Jan-08	10-Jan-08	136559.00	17-Jan-08	3	193		
42	17-Jan-08	17-Jan-08	171089.00	19-Feb-08	29	2547		
43	18-Jan-08	24-Jan-08	101189.00	19-Feb-08	22	1098		
44	25-Jan-08	31-Jan-08	175862.00	27-Feb-08	23	1995		
45	7-Feb-08	7-Feb-08	81252.00	27-Feb-08	16	641		
46	14-Feb-08	14-Feb-08	103354.00	27-Feb-08	9	459	100000.00	
47	19-Feb-08	21-Feb-08	272340.00	26-Mar-08	30	4929		
48	22-Feb-08	28-Feb-08	180122.00	26-Mar-08	23	1243		
49	24-Feb-08	6-Mar-08	144888.00	17-Apr-08	38	12717		
50	7-Mar-08	13-Mar-08	115903.00	17-Apr-08	31	1372		

Handwritten notes and circled numbers: 240, 249, 3/9/08, 43, 10/10, 10/10.

51	14-Mar-08	20-Mar-08	70216.00	17-Apr-08	24	831
52	21-Mar-08	27-Mar-08	485871.00	4-Jun-08	65	15574
53	28-Mar-08	3-Apr-08	325309.00	4-Jun-08	56	8305
54	4-Apr-08	10-Apr-08	192209.00	4-Jun-08	51	4834
55	11-Apr-08	17-Apr-08	339256.00	5-Jun-08	45	7529
56	18-Apr-08	24-Apr-08	130316.00	5-Jun-08	38	2442
57	25-Apr-08	1-May-08	544697.00	19-Jun-08	45	12088
58	2-May-08	8-May-08	197229.00	19-Jun-08	36	3698
59	9-May-08	15-May-08	191320.00	19-Jun-08	31	2925
60	16-May-08	22-May-08	393680.00	3-Jul-08	38	7377
61	23-May-08	29-May-08	216189.00	3-Jul-08	31	3305
62	30-May-08	5-Jun-08	173230.00	3-Jul-08	24	2050
63	6-Jun-08	12-Jun-08	328543.00	3-Jul-08	17	2754
64	13-Jun-08	19-Jun-08	303514.00	11-Aug-08	49	7334
65	20-Jun-08	26-Jun-08	280416.00	11-Aug-08	42	5808
66	27-Jun-08	3-Jul-08	343558.00	14-Aug-08	38	6438
67	4-Jul-08	10-Jul-08	515221.00	19-Aug-08	36	9147
68	11-Jul-08	17-Jul-08	399335.00	1-Sep-08	42	8271
69	18-Jul-08	24-Jul-08	490563.00	1-Sep-08	35	8467
70	25-Jul-08	31-Jul-08	182368.00	1-Sep-08	28	2518
71	1-Aug-08	7-Aug-08	123850.00	12-Sep-08	32	1854
72	8-Aug-08	14-Aug-08	543484.00	19-Nov-08	83	24926
73	15-Aug-08	21-Aug-08	512648.00	19-Nov-08	86	21742
74	22-Aug-08	28-Aug-08	355124.00	2-Dec-08	92	16112
75	29-Aug-08	4-Sep-08	317653.00	2-Dec-08	85	13315
76	5-Sep-08	11-Sep-08	224673.00	2-Dec-08	78	8642
77	12-Sep-08	18-Sep-08	163444.00	2-Dec-08	71	5723
78	19-Sep-08	25-Sep-08	189643.00	2-Dec-08	64	6354
79	26-Sep-08	2-Oct-08	199337.00	2-Dec-08	57	5603
80	3-Oct-08	9-Oct-08	174952.00	2-Dec-08	50	4314
81	16-Oct-08	16-Oct-08	119317.00	2-Dec-08	43	2530
82	23-Oct-08	23-Oct-08	96981.00	2-Dec-08	38	1722
83	30-Oct-08	30-Oct-08	264471.00	2-Dec-08	29	3782
84	6-Nov-08	6-Nov-08	374431.00	24-Dec-08	44	8125
85	13-Nov-08	13-Nov-08	257665.00	24-Dec-08	37	4702
86	20-Nov-08	20-Nov-08	371381.00	28-Dec-08	32	5881
87	27-Nov-08	27-Nov-08	223263.00	28-Dec-08	25	2753
88	4-Dec-08	4-Dec-08	127424.00	1-Jan-09	24	1508
89	11-Dec-08	11-Dec-08	118290.00	1-Jan-09	17	882
90	18-Dec-08	18-Dec-08	370988.00	14-Jan-09	23	4208
91	25-Dec-08	25-Dec-08	314454.00	4-Feb-09	37	5738
92	1-Jan-09	1-Jan-09	505882.00	4-Feb-09	30	7484
					Total =	372113
						176183
						201130

76183.00

Int'l Paid on 28.11.08 = Rs. 1,00,000/-
 Int'l Paid on 05.12.08 = Rs. 73,183/-
 Balance Int'l Payable = Rs. 2,01,130/-

239 (19) ~~19~~
 89/c 10/c 248
 69/c 22/c ~~11~~

S.N.		FROM	TO	AMOUNT	DEPOSIT	NO DAYS DELAY	INTEREST	Innt Paid	Difference
1	30-Mar-07	5-Apr-07	481311.00	14-May-07	38	8190			
2	12-Apr-07	12-Apr-07	360956.00	14-May-07	29	5182			
3	13-Apr-07	19-Apr-07	263121.00	14-May-07	22	2855			
4	20-Apr-07	28-Apr-07	258336.00	14-May-07	15	1811			
5	27-Apr-07	3-May-07	815185.00	17-May-07	11	3337			
6	4-May-07	10-May-07	675852.00	17-May-07	4	1333			
7	11-May-07	17-May-07	751834.00	21-May-07	1	371			
8	18-May-07	24-May-07	510132.00	20-Jun-07	24	6038			
9	25-May-07	31-May-07	673478.00	3-Jul-07	30	8964			
10	1-Jun-07	7-Jun-07	819413.00	3-Jul-07	23	7026			
11	8-Jun-07	14-Jun-07	452834.00	3-Jul-07	18	3573			
12	15-Jun-07	21-Jun-07	807525.00	3-Jul-07	8	2688			
13	22-Jun-07	28-Jun-07	330785.00	17-Jul-07	18	2610			
14	29-Jun-07	5-Jul-07	628348.00	19-Jul-07	11	3414			
15	6-Jul-07	12-Jul-07	387474.00	23-Jul-07	8	1529			
16	13-Jul-07	19-Jul-07	804737.00	25-Jul-07	3	895			
17	20-Jul-07	26-Jul-07	661838.00	8-Aug-07	10	3264			
18	27-Jul-07	2-Aug-07	390202.00	8-Aug-07	3	577			
19	3-Aug-07	9-Aug-07	475600.00	17-Aug-07	5	1173			
20	10-Aug-07	16-Aug-07	658354.00	21-Aug-07	2	849			
21	17-Aug-07	23-Aug-07	531529.00	7-Sep-07	12	3145			
22	24-Aug-07	30-Aug-07	810122.00	12-Sep-07	10	3995			
23	31-Aug-07	6-Sep-07	480457.00	24-Sep-07	15	3406			
24	7-Sep-07	13-Sep-07	334565.00	24-Sep-07	8	1320			
25	14-Sep-07	20-Sep-07	307179.00	24-Sep-07	1	151			
26	21-Sep-07	27-Sep-07	339992.00	1-Oct-07	9	168			
27	28-Sep-07	4-Oct-07	458750.00	16-Oct-07	2	2027			
28	5-Oct-07	11-Oct-07	227536.00	16-Oct-07	15	224			
29	12-Oct-07	18-Oct-07	728967.00	5-Nov-07	10	5378			
30	19-Oct-07	25-Oct-07	408384.00	5-Nov-07	17	2019			
31	26-Oct-07	1-Nov-07	193782.00	19-Nov-07	10	1824			
32	2-Nov-07	8-Nov-07	122893.00	19-Nov-07	10	856			
33	9-Nov-07	15-Nov-07	837391.00	29-Nov-07	13	6568	100000		
34	16-Nov-07	22-Nov-07	459317.00	26-Dec-07	33	7475			
35	23-Nov-07	29-Nov-07	454927.00	26-Dec-07	26	5833			
36	30-Nov-07	6-Dec-07	334601.00	26-Dec-07	19	3135			
37	7-Dec-07	13-Dec-07	308683.00	31-Dec-07	17	2571			
38	14-Dec-07	20-Dec-07	214317.00	31-Dec-07	10	1057			
39	21-Dec-07	27-Dec-07	869834.00	24-Jan-08	27	11529			
40	28-Dec-07	3-Jan-08	488405.00	24-Jan-08	24	2757			
41	4-Jan-08	10-Jan-08	201828.00	14-Feb-08	34	3384			
42	11-Jan-08	17-Jan-08	258108.00	19-Feb-08	32	4042			
43	18-Jan-08	24-Jan-08	157975.00	19-Feb-08	25	1948			
44	25-Jan-08	31-Jan-08	248420.00	7-Mar-08	35	4288			
45	1-Feb-08	7-Feb-08	147074.00	7-Mar-08	28	2031			
46	8-Feb-08	14-Feb-08	163585.00	7-Mar-08	21	1334			
47	15-Feb-08	21-Feb-08	364359.00	7-Mar-08	14	856			
48	22-Feb-08	28-Feb-08	264068.00	26-Mar-08	26	3999			
49	29-Feb-08	6-Mar-08	231687.00	11-Apr-08	35	2755			
50	7-Mar-08	13-Mar-08	199519.00	11-Apr-08	28				

62/24
 7116
 238
 247

51	14-Mar-08	20-Mar-08	124580.00	17-Apr-08	27	1660
52	21-Mar-08	27-Mar-08	832845.00	18-May-08	49	15292
53	28-Mar-08	3-Apr-08	537040.00	18-May-08	42	11123
54	4-Apr-08	10-Apr-08	320282.00	16-May-08	36	5528
55	11-Apr-08	17-Apr-08	480850.00	27-May-08	39	39595
56	18-Apr-08	24-Apr-08	197761.00	27-May-08	32	3121
57	25-Apr-08	1-May-08	629802.00	27-May-08	25	7765
58	2-May-08	8-May-08	240738.00	12-Jun-08	34	4187
59	5-May-08	15-May-08	342019.00	12-Jun-08	27	4554
60	12-May-08	22-May-08	589830.00	25-Jun-08	33	9599
61	19-May-08	29-May-08	378391.00	25-Jun-08	26	4852
62	26-May-08	5-Jun-08	276228.00	9-Jul-08	33	4479
63	2-Jul-08	12-Jun-08	472717.00	9-Jul-08	28	6061
64	9-Jul-08	19-Jun-08	480569.00	31-Jul-08	41	8312
65	16-Jul-08	26-Jun-08	399043.00	31-Jul-08	34	8891
66	23-Jul-08	3-Jul-08	432787.00	14-Aug-08	41	8751
67	30-Jul-08	10-Jul-08	688485.00	20-Aug-08	40	13581
68	6-Aug-08	17-Jul-08	581691.00	19-Sep-08	63	18082
69	13-Aug-08	24-Jul-08	636535.00	18-Sep-08	58	17579
70	20-Aug-08	31-Jul-08	270572.00	18-Sep-08	49	8538
71	27-Aug-08	7-Aug-08	239856.00	29-Oct-08	82	9698
72	3-Sep-08	14-Aug-08	665768.00	29-Oct-08	75	24924
73	11-Sep-08	21-Aug-08	815233.00	12-Nov-08	82	24879
74	18-Sep-08	28-Aug-08	424675.00	19-Nov-08	82	17171
75	25-Sep-08	4-Sep-08	379235.00	3-Dec-08	89	18845
76	2-Oct-08	11-Sep-08	321243.00	3-Dec-08	82	12061
77	9-Oct-08	18-Sep-08	228851.00	3-Dec-08	75	8457
78	16-Oct-08	25-Sep-08	233614.00	3-Dec-08	68	7931
79	23-Oct-08	2-Oct-08	263481.00	16-Dec-08	74	9215
80	30-Oct-08	9-Oct-08	244922.00	16-Dec-08	67	8063
81	6-Nov-08	16-Oct-08	184864.00	13-Dec-08	60	5173
82	13-Nov-08	23-Oct-08	149459.00	16-Dec-08	53	3908
83	20-Nov-08	30-Oct-08	352921.00	16-Dec-08	45	8008
84	27-Nov-08	6-Nov-08	469213.00	23-Dec-08	42	11672
85	4-Dec-08	13-Nov-08	326871.00	24-Dec-08	42	2449
86	11-Dec-08	20-Nov-08	432687.00	29-Dec-08	38	8109
87	18-Dec-08	27-Nov-08	520557.00	29-Dec-08	31	4901
88	25-Dec-08	4-Dec-08	189482.00	1-Jan-08	27	2493
89	1-Jan-09	11-Dec-08	165186.00	1-Jan-08	20	1391
90	8-Feb-09	18-Dec-08	713343.00	4-Feb-08	47	5594
91	15-Feb-09	25-Dec-08	475116.00	4-Feb-08	40	9076
92	22-Feb-09	1-Jan-09	409706.00	4-Feb-08	33	1113
Total =						597915
						17627
						411543

26.11.08 = Rs. 1,00,000/-
 05.12.08 = Rs. 75,250/-
 Payable = Rs. 4,11,543/-

237
 199
 246
 99
 155

A	B	C	D	E	F	G	H	I
S.N.	FROM	TO	AMOUNT	DEPOSIT	Days DELAY (E-C)+4	INTEREST	INT DEPOSIT	DIFFERENCE
PVR VIKAS PURI 7101317								
1	22-Jun-07	28-Jun-07	221852.00	3-Jul-07	1	109	0.00	108
2	3-Aug-07	9-Aug-07	308288.00	14-Aug-07	1	161	0.00	151
3	4-Apr-08	10-Apr-08	193358.00	15-Apr-08	1	85	0.00	85
4	8-Aug-08	14-Aug-08	464370.00	19-Aug-08	1	229	0.00	229
5	15-Jan-09	22-Jan-09	241035.00	27-Jan-09	1	119	0.00	119
Total =						703	0.00	703
(In Rs.)								
SAPNA CINEMA 7101884								
1	8-Apr-07	12-Apr-07	62658	17-Apr-07	1	31	0	31
2	22-Jun-07	28-Jun-07	43717	3-Jul-07	1	22	0	22
3	29-Jun-07	5-Jul-07	169189	10-Jul-07	1	83	0	83
4	27-Jul-07	2-Aug-07	159971	9-Aug-07	3	237	0	237
5	3-Aug-07	9-Aug-07	96189	14-Aug-07	1	47	0	47
6	28-Dec-07	3-Jan-08					0 Tax not Deposited	
7	4-Jan-08	10-Jan-08					0 Tax not Deposited	
8	8-Feb-08	14-Feb-08					0 Tax not Deposited	
9	18-Jan-08	24-Jan-08	29555	29-Jan-08	1	15	0	15
10	8-Feb-08	14-Feb-08					0 Tax not Deposited	
11	7-Mar-08	13-Mar-08	25902	18-Mar-08	1	13	0	13
12	14-Mar-08	20-Mar-08	19435	25-Mar-08	1	10	0	10
Total =						458	0.00	458
(In Rs.)								
FUN CINEMAS MOTI NAGAR 7102559								
1	22-Jun-07	28-Jun-07	130468	3-Jul-07	1	64	0	64
2	4-Apr-08	10-Apr-08	270589	15-Apr-08	1	133	0	133
3	15-May-08	22-May-08	274064	28-May-08	2	270	0	270
4	23-May-08	29-May-08	331457	3-Jun-08	1	183	0	183
5	8-Aug-08	14-Aug-08	434370	19-Aug-08	1	214	0	214
Total =						848	0	848
(In Rs.)								
PVR RIVOLI								
1	28-Jun-07	28-Jun-07	128342	3-Jul-07	1	64	0	64
2	3-Aug-07	9-Aug-07	209947	14-Aug-07	1	104	0	104
3	4-Apr-08	10-Apr-08	157023	15-Apr-08	1	77	0	77
Total =						245	0	245
(In Rs.)								
Fun V3S Cinema Audi-I, Audi II, & Audi III Laxmi Nagar, Bahli-92								
1	28-Jun-07	28-Jun-07	133215	3-Jul-07	1	66	0	66
2	7-Aug-07	2-Aug-07	217450	7-Aug-07	1	107	0	107
Total =						173	0	173
(In Rs.)								
Amba Cinema								
1	28-Jun-07	28-Jun-07	37353	3-Jul-07	1	68	0	68
2	28-Jul-07	2-Aug-07	121885	7-Aug-07	1	60	0	60
Total =						78	0	78

230 (199)
 245
 65/29/07
 34

Satyam Nehru Place			7120440-43				
B.N.	FROM	TO	AMOUNT	NO DAYS DELAY	INTEREST	INT DEPOSIT	DIFFERENCE
1	24-Mar-07	31-May-07	823	5-Jul-07	34	18	0
2	1-Jul-07	7-Jun-07	632297	5-Jul-07	27	7089	0
3	8-Jul-07	14-Jun-07	606888	5-Jul-07	20	4998	0
4	16-Jul-07	21-Jun-07	732800	17-Jul-07	25	8032	0
5	22-Jul-07	28-Jun-07	448898	24-Jul-07	25	5497	0
6	29-Jul-07	5-Jul-07	864703	25-Jul-07	19	8291	0
7	5-Aug-07	12-Jul-07	634898	30-Jul-07	17	4484	0
8	12-Aug-07	19-Jul-07	809523	1-Aug-07	12	4140	0
9	19-Aug-07	26-Jul-07	710202	13-Aug-07	17	8954	0
10	26-Aug-07	2-Aug-07	413188	13-Aug-07	10	2038	0
11	2-Aug-07	9-Aug-07	838081	20-Aug-07	10	3137	0
12	9-Aug-07	18-Aug-07	848557	21-Aug-07	4	1874	0
13	18-Aug-07	23-Aug-07	727636	8-Sep-07	15	6382	0
14	23-Aug-07	30-Aug-07	1043138	13-Sep-07	13	6688	0
15	30-Aug-07	6-Sep-07	820162	24-Sep-07	17	6189	0
16	6-Sep-07	13-Sep-07	481374	24-Sep-07	10	2423	0
17	13-Sep-07	20-Sep-07	408897	24-Sep-07	3	805	0
18	20-Sep-07	1-Oct-07	430004	1-Oct-07	3	638	0
19	27-Sep-07	27-Sep-07	618076	18-Oct-07	11	2810	0
20	4-Oct-07	11-Oct-07	307121	18-Oct-07	4	808	0
21	11-Oct-07	18-Oct-07	880858	8-Nov-07	20	8786	0
22	18-Oct-07	25-Oct-07	513839	18-Nov-07	21	5321	0
23	25-Oct-07	1-Nov-07	301760	18-Nov-07	17	2630	0
24	1-Nov-07	8-Nov-07	188972	6-Dec-07	20	9627	0
25	8-Nov-07	15-Nov-07	976101	31-Dec-07	38	15812	0
26	15-Nov-07	22-Nov-07	832844	31-Dec-07	31	8118	0
27	22-Nov-07	28-Nov-07	631031	31-Dec-07	24	4579	0
28	28-Nov-07	6-Dec-07	388915	31-Dec-07	17	3779	0
29	6-Dec-07	13-Dec-07	450772	17-Jan-08	27	4066	0
30	13-Dec-07	20-Dec-07	327819	31-Jan-08	34	5284	0
31	20-Dec-07	27-Dec-07	878881	31-Jan-08	27	7811	0
32	27-Dec-07	3-Jan-08	526510	31-Jan-08	20	2282	0
33	3-Jan-08	10-Jan-08	232355	31-Jan-08	49	11115	0
34	10-Jan-08	17-Jan-08	344981	7-Mar-08	52	7874	0
35	17-Jan-08	24-Jan-08	233214	17-Mar-08	48	9728	0
36	24-Jan-08	31-Jan-08	321572	18-Mar-08	48	7341	0
37	31-Jan-08	7-Feb-08	226260	27-Mar-08	41	8300	0
38	7-Feb-08	14-Feb-08	233682	27-Mar-08	35	10770	0
39	14-Feb-08	21-Feb-08	511468	28-Mar-08	33	8324	0
40	21-Feb-08	28-Feb-08	422784	2-Apr-08	35	6364	0
41	28-Feb-08	6-Mar-08	382999	11-Apr-08	28	3466	0
42	6-Mar-08	13-Mar-08	250300	11-Apr-08	27	2508	0
43	13-Mar-08	20-Mar-08	188231	17-Apr-08	20	8589	0
44	20-Mar-08	27-Mar-08	868093	17-Apr-08	20	6203	0
45	27-Mar-08	3-Apr-08	827876	24-Apr-08	20	3750	0
46	3-Apr-08	10-Apr-08	380194	1-May-08	13	3890	0
47	10-Apr-08	17-Apr-08	606798	1-May-08	6	791	0
48	17-Apr-08	24-Apr-08	287168	1-May-08	6	24415	0
49	24-Apr-08	1-May-08	905847	12-Jun-08	34	9148	0
50	1-May-08	8-May-08	409112	12-Jun-08	34		0

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50	9-May-08	15-May-08	403832	12-Jun-08	27	5374	0	5374	
51	16-May-08	22-May-08	634119	20-Jun-08	28	8768	0	8768	
52	23-May-08	29-May-08	426741	20-Jun-08	21	4419	0	4419	
53	30-May-08	5-Jun-08	413658	25-Jun-08	19	3676	0	3676	
54	6-Jun-08	12-Jun-08	703068	3-Jul-08	20	6934	0	6934	
55	13-Jun-08	19-Jun-08	643963	24-Jul-08	13	4129	0	4129	
56	20-Jun-08	26-Jun-08	531974	24-Jul-08	27	7083	0	7083	
57	27-Jun-08	3-Jul-08	624058	24-Jul-08	20	8155	0	8155	
58	4-Jul-08	10-Jul-08	814349	14-Aug-08	34	16206	0	16206	
59	11-Jul-08	17-Jul-08	820279	20-Aug-08	33	17799	0	17799	
60	18-Jul-08	24-Jul-08	885721	25-Aug-08	31	13238	0	13238	
61	25-Jul-08	31-Jul-08	419199	25-Aug-08	24	4981	0	4981	
62	1-Aug-08	7-Aug-08	317596	12-Sep-08	35	7309	0	7309	
63	8-Aug-08	14-Aug-08	642068	18-Sep-08	32	13510	0	13510	
64	15-Aug-08	21-Aug-08	690904	18-Sep-08	25	8518	0	8518	
65	22-Aug-08	28-Aug-08	652843	16-Sep-08	18	4907	0	4907	
66	29-Aug-08	4-Sep-08	624703	28-Sep-08	21	5434	0	5434	
67	5-Sep-08	11-Sep-08	483480	4-Nov-08	53	18848	0	18848	
68	12-Sep-08	18-Sep-08	393558	6-Nov-08	48	12421	0	12421	
69	19-Sep-08	25-Sep-08	357355	11-Nov-08	48	10809	0	10809	
70	26-Sep-08	2-Oct-08	367620	25-Nov-08	53	12811	0	12811	
71	3-Oct-08	9-Oct-08	325407	25-Nov-08	48	9842	0	9842	
72	10-Oct-08	16-Oct-08	288002	1-Dec-08	45	7930	0	7930	
73	17-Oct-08	23-Oct-08	213253	1-Dec-08	38	6328	0	6328	
74	24-Oct-08	30-Oct-08	378321	1-Dec-08	31	7871	0	7871	
75	31-Oct-08	6-Nov-08	545788	11-Dec-08	34	12202	0	12202	
76	7-Nov-08	13-Nov-08	576718	11-Dec-08	27	7668	0	7668	
77	14-Nov-08	20-Nov-08	607472	29-Dec-08	38	15178	0	15178	
78	21-Nov-08	27-Nov-08	431814	30-Dec-08	32	9080	108000	99547	
79	28-Nov-08	4-Dec-08	259316	1-Jan-09	27	3483	222788	229058	
80	5-Dec-08	11-Dec-08	278982	1-Jan-09	20	2732	0	8780	
81	12-Dec-08	18-Dec-08	550784	13-Jan-09	25	6790	0	4500	
82	19-Dec-08	25-Dec-08	658993	13-Jan-09	18	4500	0	264839	
						Total =	587627	322788	264839

		7100190 BATRA CINEMA						
	FROM	TO	AMOUNT	DEPOSIT	NO DAYS DELA	INTEREST	INT DEPOSIT	DIFFERENCE
	30-Mar-07	5-Apr-07	143340	17-Apr-07	8.00	888	0.00	888
	5-Apr-07	12-Apr-07	98691	17-Apr-07	1.00	49	0.00	49
3	13-Apr-07	18-Apr-07	82817	1-May-07	8.00	327	0.00	327
4	20-Apr-07	28-Apr-07	17614	1-May-07	1.00	9	0.00	9
5	27-Apr-07	3-May-07	36877	14-May-07	7.00	124	0.00	124
6	4-May-07	10-May-07	35877	14-May-07	0.00	0	0.00	0
7	11-May-07	17-May-07	29423	28-May-07	7.00	102	0.00	102
8	18-May-07	24-May-07	106587	11-Jun-07	14.00	729	0.00	729
9	25-May-07	31-May-07	31736	11-Jun-07	7.00	110	0.00	110
10	1-Jun-07	7-Jun-07	91319	11-Jun-07	0.00	0	0.00	0
11	8-Jun-07	14-Jun-07	40312	25-Jun-07	7.00	139	0.00	139
12	15-Jun-07	21-Jun-07	46248	10-Jul-07	15.00	336	0.00	336
13	22-Jun-07	28-Jun-07	117583	10-Jul-07	8.00	484	0.00	484
14	29-Jun-07	5-Jul-07	27292	31-Jul-07	22.00	296	0.00	296
15	5-Jul-07	12-Jul-07	98281	31-Jul-07	15.00	712	0.00	712
16	13-Jul-07	18-Jul-07	63579	20-Aug-07	28.00	678	0.00	678
17	20-Jul-07	26-Jul-07	82781	20-Aug-07	21.00	648	0.00	648
18	27-Jul-07	2-Aug-07	87578	21-Aug-07	15.00	848	0.00	848
19	3-Aug-07	9-Aug-07	65805	21-Aug-07	8.00	259	0.00	259
20	10-Aug-07	16-Aug-07	76681	21-Aug-07	1.00	38	0.00	38
21	17-Aug-07	23-Aug-07	59314	3-Sep-07	7.00	205	0.00	205
22	24-Aug-07	30-Aug-07	153289	3-Sep-07	0.00	0	0.00	0
23	31-Aug-07	6-Sep-07	72882	24-Sep-07	14.00	602	0.00	602
24	7-Sep-07	13-Sep-07	83389	24-Sep-07	7.00	218	0.00	218
25	14-Sep-07	20-Sep-07	23780	24-Sep-07	0.00	0	0.00	0
26	21-Sep-07	27-Sep-07	39022	24-Oct-07	23.00	443	0.00	443
27	28-Sep-07	4-Oct-07	13535	14-Nov-07	37.00	247	0.00	247
28	5-Oct-07	11-Oct-07	44535	14-Nov-07	30.00	659	0.00	659
29	12-Oct-07	18-Oct-07	18037	14-Nov-07	23.00	205	0.00	205
30	18-Oct-07	25-Oct-07	35375	14-Nov-07	16.00	279	0.00	279
31	28-Oct-07	1-Nov-07	25415	22-Nov-07	17.00	213	0.00	213
	2-Nov-07	8-Nov-07	49290	22-Nov-07	10.00	243	0.00	243
	9-Nov-07	15-Nov-07	101511	17-Dec-07	28.00	1402	0.00	1402
	16-Nov-07	22-Nov-07	25048	17-Dec-07	21.00	259	0.00	259
	23-Nov-07	29-Nov-07	28484	17-Dec-07	14.00	183	0.00	183
	30-Nov-07	8-Dec-07	81241	17-Dec-07	7.00	211	0.00	211
	7-Dec-07	13-Dec-07	69266	16-Jan-08	28.00	991	0.00	991
	14-Dec-07	20-Dec-07	79082	16-Jan-08	22.00	868	0.00	868
	21-Dec-07	27-Dec-07	80918	16-Jan-08	15.00	599	0.00	599
	28-Dec-07	3-Jan-08	13816	16-Jan-08	8.00	64	0.00	64
	4-Jan-08	10-Jan-08	77168	4-Feb-08	21.00	799	0.00	799
	11-Jan-08	17-Jan-08	21188	4-Feb-08	14.00	146	0.00	146
	19-Jan-08	24-Jan-08	14857	4-Feb-08	7.00	51	0.00	51
	25-Jan-08	31-Jan-08	23676	6-Feb-08	2.00	23	0.00	23
	1-Feb-08	7-Feb-08	117272	18-Feb-08	7.00	405	0.00	405
	8-Feb-08	14-Feb-08	31422	18-Feb-08	0.00	0	0.00	0
	15-Feb-08	21-Feb-08	19534	25-Feb-08	0.00	0	0.00	0
	22-Feb-08	28-Feb-08	94802	4-Mar-08	1.00	47	0.00	47
	29-Feb-08	6-Mar-08	38160	11-Apr-08	32.00	602	0.00	602
	7-Mar-08	13-Mar-08	27713	17-Mar-08	0.00	0	0.00	0
	14-Mar-08	20-Mar-08	32904	31-Mar-08	7.00	114	0.00	114
				Total =		16285	0	16285

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PART-II

PARA No. 27
Para No. 1 (Reference (Audit Memo No. 42 dt. 31.12.12))

Loss of revenue of Rs. 20,30,000/- annually in the form of interest by not adhering to the terms and conditions for the grant of L-56 (now L-10) Licences.

Terms and conditions for the grant of Licence in Form-L56 (now L-10) approved by the then Commissioner of Excise and published as Public Notice of 2010-11 stipulates under clause 4.1 that "successful applicants shall be granted L-56 licenses for their respective proposed shops subject to the completion of the following formalities, within fifteen days from the date of approval of the licence :

- (a) Payment of licence fee of Rs.6,00,000(Rupees Six Lacs only) only by way of a Demand Draft in favour of the Collector of Excise, Delhi.
- (b) A security deposit of Rs.10,00,000 (Rupees ten lacs) only by way of a Demand Draft in favour of the Collector of Excise, Delhi. However the earnest money of Rs.6 lacs will be adjusted in the security deposit. The amount of security deposit shall be refunded to the licence holder on termination of his L-56 licence without any interest within a period of 30 days from the date of the termination of the licence."

But test check of 10 files out of 28 licensees who are issued with L-10 licence for retail vend of Indian made foreign liquor/beer in private/public sector in shopping malls revealed that the department in violation of the terms and conditions mentioned above has done the following procedures:

1. Took EMD of Rs.6,00,000/- at the time of application and took consent of the licensee for conversion of this amount in to annual license fee of the respective year instead of adjusting against the security deposit to be submitted by the licensee as stipulated in the terms and conditions.
2. Took an FDR of Rs.10,00,000/- from the licensee as security deposit instead of Demand Draft in the name of Collector, Excise by not adhering to the terms and conditions for the issue of such licences.
3. Used to keep the FDRs in the files till termination of the licence and used to return the licence on termination thereby benefitting the licencee of interest on these amounts which otherwise would be a revenue of the department. If the department adhered to the terms and conditions of the grant of licence and deposited the same into Govt. accounts.
4. Department also not keeps the FDRs in safe custody (instead keeps in discredited files.

All ready settled in
spot verification by Panwar
A.O.

Dr. Bhal
20.02.23

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The details of FDRs received and kept in the respective files of the 10 files test checked by the audit is shown below:

S.No.	Name of the Licencee	Amount of security in the form of FDR	FDR No & Date	Rate of Interest	Name of Bank
1	Chanmeet Leasing Finance Pvt.Ltd	Rs.10,00,000	440890 10.07.2010	7.25%	Syndicate Bank
2	Multiple Controls International Ltd.	Rs.10,00,000	298729 20.08.10	7.50%	Oriental Bank of Commerce
3	Mahesh Kr. Sharma	Rs.10,00,000	2417401003622 28.01.2011	8.25%	Canara Bank
4	Life time Gift Services (P) Ltd.	Rs.10,00,000	359771 12.07.10	7.25%	Indian Bank
5	Somlata Wine & Beer Shop	Rs.10,00,000	151400 19.07.10	7%	Punjab National Bank
6	Hema Surgicals PVT.Ltd.	Rs.10,00,000	353723 01.07.10	7.25%	Indian Bank
7	Birway Export (P)Ltd	Rs.10,00,000	35724 01.07.10	7.25%	Indian Bank
8	Maxwell Tours & Travels (P)Ltd	Rs.10,00,000	146700 19.06.10	7%	Punjab National Bank
9	S.J Soly Promotions (P)Ltd	Rs.10,00,000	65115169862 21.09.2010	9.75%	State Bank of Patiala
10	Ravinder Kumar	Rs.10,00,000	65095537417	7.5%	State Bank of Patiala

In an average 28 L-10 licences were being granted/renewed annually (on the basis of list of licencees for the year 2011-12) by taking FDR @Rs.10,00,000/- per licencee totaling the FDR amount to Rs.2,80,00,000/-. Considering an average rate of interest @7.25%, the loss of revenue to the government in the form of interest on these deposits comes to Rs.20,30,000/- annually.

Reasons for not adhering to the terms and conditions for the grant of licencees thereby making a loss of revenue approximately to the tune of Rs.20,30,000/- annually may be elucidated to audit. Department may also take action to remove the above mentioned discrepancies under intimation to audit immediately, so that further loss of revenue can be avoided.

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PARA No. 28
Para No. 2 (Reference (Audit Memo No. 41 dt. 31.12.12))

Possibility of increase in revenue annually in the form of interest by obtaining Demand Drafts instead of FDRs as Security Deposit at the time of grant of L-1 Licences and deposited into Govt. accounts.

(As per clause 8.2(b) of the terms and conditions for grant of L-1 Licence issued by the Department stipulates that "a sum of Rs.2,00,000/- per brand in the form of FDR as per rules 68 of Delhi Excise Rules 2010 except in case of wine, liquor, alcopop and mixed alcoholic beverages for the security amount shall be Rs. 35,000/- per brand only". As per rules 68 of Delhi Excise Rules 2010 the amount of security, personal surety and bond which any licensee shall be required to furnish shall be as specified by the Excise Commissioner. Hence, as per this rule Excise Commissioner has the discretionary powers to decide the mode of instrument in which the security is to be obtained. Therefore, as prescribed in the terms and conditions for the issue of licences for L-56 licences this clause can also be amended by substituting the Demand Draft in place of FDR, so that the revenue arises in the form of interest on these securities can be availed by the Government by depositing the same into Govt. Account.) According to the list of Licences for the year 2011-12 an average 73 L-1 licences were being issued by the department. Taking into consideration of license for 5 brands (approximately) for each licensee the total amount of security to be deposited by the licensee comes to Rs.10,00,000/-. Hence the total amount of deposits comes to Rs.7,30,00,000/-. Considering an interest rate 7.25 % per annum, the interest on these amount comes to Rs.52,92,500/- per annum.

Department may explore the possibility of making an amendment for obtaining Demand Draft instead of FDR as security Deposit at the time of issue of L-1 and other licences and accordingly increasing the revenue earning capacity of the department under intimation to audit.

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PARA No 29
Para No. (Reference (Audit Memo No. 40 dt. 26.12.12)

Entertainment Tax on Cable Operators and Cable Connections from Hotels

Department of Excise is also entrusted with the collection of Entertainment Tax from Cable Operators as well as in hotels/guest houses for the Cable Connections provided in the rooms. Department was requested to provide the information of Number of Cable Operators in Delhi with the no. of subscribers of each Cable Operator and no. of Cable connections of each hotels/guest houses. Department vide its reply stated that "It is not possible to figure out the total no. of Cable connections on monthly basis in hotels/guest houses or with Cable Operators as there is no mechanism to compile the no. of connections submitted by the Cable Operators/Hotels in form no. 10".) Moreover, the department is not having any authentic list of active Cable operators/connection in Delhi and list of no. of cable connections installed in hotels/guest houses. Further, department was also asked to submit the assessments made/pending for calculating the entertainment tax during the audit period, for which department made no reply.

(In the absence of the above Audit could not assess the amount due on the these account) and is in of view that

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1. The collections of entertainment tax in respect of cable connections is completely decided by the said cable operator/hotel and department has to rely upon what the cable operator/hotels/guest houses were depositing.
 2. Department does not have a mechanism to work out the total entertainment tax due from total cable operators/connections, how much they are deposited, balance to be deposited, in case on non receipt of entertainment tax calculation of interest of late payment / penalty to be recovered., serving of show cause notices for non-payment of arrears etc.
 3. As details of assessments made/pending in respect of entertainment tax were not provided by the department, audit could not ascertain the amount of arrears pending to be recovered during the audit period.

Reasons for above lapses may be elucidated to audit. Department may also work out the arrears due from cable operators/connection during the audit period and to collect the revenue alongwith interest/penalty as early as possible and a proper mechanism may be worked out to assess the total revenue due and to recover the arrears from the concerned defaulters under intimation to audit.

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Q.A.A. No. 30
Para No. 4 (Reference: Audit Memo No. 39 dt. 26.12.12)

Luxury Tax - Non-Recovery of outstanding amount of Rs. 2.80 crore and Non-disposal of Appeals to the tune of Rs. 5.72 Crores.

(Department of Excise is entrusted with the collection of Luxury Tax from hotels and restaurants.) Vide memo no. 04 dated 22.11.12 and memo no. 28 dated 13.12.12 requested to provide the details of pending Luxury Tax of the department during the audit period 2008-12. In response to this department provided a list of pending tax to be recovered from Restaurants, Hotels (dist-wise) in respect of Luxury Tax as on today (Annexure-II).

(From the Scrutiny of the records provided by the department, it is noticed that a total demand of Rs.9,36,56,198/- were made by the department, out of which only Rs.83,64,522 were collected by the department so far. Department's statement shows that an amount of Rs.5,72,33,978/- is under appeal with the department which was not yet disposed off. Balance of Rs.2,80,58,768 are not recovered so far.)

Audit is of the view that :-

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1. Department should assess the tax to be recovered from the Hotels/restaurants on short intervals, so that the amount to be deposited by them will not be a huge one.
 2. The demand has been raised by the department but the interest/penalty on these delayed payments/non-payments have not been worked out by the department.
 3. Department's mechanism to recover the amount of Luxury Tax is not upto the mark due to which Rs. 2,80,58,768/- has not been recovered so far as these are not under any dispute/appeal.
 4. Department has not initiated to dispose the pending appeals which amounts to Rs. 5,72,33,978/- due to which the department is losing revenue on account of the tax and interest thereof.

Reasons for above discrepancies/shortcoming may be elucidated to audit. Department may also take initiative action to recover the pending amount which are not under appeal immediately alongwith interest/penalty under intimation to audit. Department may also dispose appeals as early as possible, so as to reduce the further revenue loss to Govt. under intimation to audit.

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Security Deposits from organizers for Exemption from Entertainment Tax

As per Sub Section(4) of Section(4) of the Delhi entertainment and Betting Tax Rules,1997 "Where the Government is satisfied that the entertainment programme is not conducted for profit and the entire gross proceeds from payment for admission as defined in clause (1) of section 2 of an entertainment are to be devoted to philanthropic, religious or charitable purposes, without any deductions whatsoever on account of the expenses of the entertainment, it may, subject to the rules made under this Act, grant exemption to such entertainment from payment of tax under this Act on such terms and conditions as it may deem fit to impose."

And as per Rule 36(3) of the Delhi entertainment and Betting Tax Rules,1997 "Where the Government is satisfied it may grant the exemption after taking such security as it may consider necessary to secure payment of the due tax in case the exemption is cancelled under sub-section (6) of section 14 of the Act."

(From Scrutiny of the file related to grant of exemptions from payment of entertainment tax, it is revealed that:

1. While submitting the file for approval of Finance Department/Hon'ble FM, (department never mentioned the norms of calculating the amount of security deposits and whether the security deposit submitted by the organizers is sufficient to secure payment of the due tax in case the exemption is cancelled under sub-section (6) of section 14 of the Act.)
2. The percentage of amount of security deposits differs from event to event and the same is not clearly justified in the files while submitting the files to Finance Department/Hon'ble FM.)
3. Department obtained the security deposits and kept it with them until the utilization certificates submitted by the organizers. If an organizer fails to complete the documents, the security deposits received are to be deposited into Govt. account. The security deposits are received in the form of Demand Drafts (which are valid for a period of 3 months).
4. In most of cases it is found that the utilization certificates were submitted after 3 months. In case the exemptions were cancelled in view of the provisions of section 14 of the Act, the demand drafts would not be realized by the Govt. and the same might have been expired. In such cases, it is not possible to recover the amount of entertainment tax.
5. As the Excise department is a revenue department, and is in regular process of obtaining the security deposits, it may explore the possibility to deposit these security deposits in Govt account immediately on receipt of the same and refund only after submission of utilization certificates, so that the interest on these security deposits may be availed/ utilized by the department and may also avoid the losses occurring due to cancellation of an event.

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Some instant cases where the Security deposits kept for larger period is given below:

S.No.	Name of Organization / Event	Amount of Exemption sought	Amount of Security Deposited	Draft Released on	SD Kept for the period)
1	Mount St. Mary's School Musical Evening on 25.4.09	187500	18750 (DD 237892 dt. 25.4.09)	4.6.10	More than 1 year
2	Servants of the People Society (Spring Food Festival 6.2.11)	175000	5000 (DD 041666 14.12.10)	12.10.11	More than 10 months
3	Delhi Commonwealth Women's Association (23 rd Annual Bazaar on 27.11.11)	60000	9000 (DD 839437 11.08.11)	27.7.12	More than 10 months
4	Servants of the people society (Spring Food Festival on 7.2.10)	207600	5000 (DD 827424 dt 7.1.10)	7.12.10	More than 10 months
5	Divine Welfare society (Sonu Nigam Live 31.1.10)	265464	265464 (DDs in Jan & Feb 2010)	26.11.10	More than 9 months
6	People for Animal (Cocktail Party on 27.8.10)	737400	73,740 (DD 004957 dt. 16.8.10)	8.3.11	More than 6 months
7	ILA Trust (Play on 8.5.10)	187500	18750 (DD 836953 dt. 30.4.10)	18.10.10	More than 6 months
8	Delhi Commonwealth Women's Association (International Bazaar 6.12.09)	60000	8900 (DD 836953 30.4.10)	18.10.10	More than 6 months
9	Time NIE Film Festival for School Students	271900	27190 (DD 452857 dt. 19.3.10)	15.7.10	More than 3 months
10	M/s Mutiple Ideas for Social Services (Pankaj Udhas Live on 28.9.08)	180000	18,000 (DD 438918 dt. 3.9.08)	21.9.10	More than 1 month

Reasons for above lapses /shortcomings may be elucidated to audit. Department may explore to work out a mechanism to overcome the above mentioned shortcomings under intimation to audit.

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Para No. 6 (Reference (Audit Memo No. 37 dt. 26.12.12))

Non-reconciliation of Challans

Department of excise is entrusted with collection of Excise Duty, Entertainment Tax, Liquor Tax, Betting Tax etc. and the department is one of the main revenue department of Govt. of NCT of Delhi.

From the scrutiny of methods and procedures adopted by the department, it is evident that the department has no proper mechanism to monitor the receipts which are deposited by the payers directly into the accounts through bank. Department, as per records made available to audit, never reconciled the challans with the actual receipts in the PAO. Department has made no reconciliation with the bank which collects the revenue directly from the tax/duty payers.

Moreover, that most of the challans are neither placed in the concerned files/records nor kept in the safe custody and maintained any records of the challans by the department.

Reasons for above discrepancies/lapses may be elucidated to audit and proper mechanism may be worked out to reconcile the figures deposited in the bank through challans directed by tax/duty payers with the revenue shown by the PAO in its reconciliation receipt for each financial year in future.

Para
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Para 31
Para 22
Para 31
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122933 Para-30
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Para 33

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PARA No. 33
Para No. 8 (Reference (Audit Memo No. 34 dt. 20.12.12))

Grant of Exemptions from payment of Entertainment Tax

Test check of the files related to grant of exemptions from payment of entertainment Tax under the Delhi Entertainment and Betting Tax Act, 1996 following discrepancies were noticed:-

1. As per point no. 6 of section 14(3) of the Act "The proof of utilization of the entire gross proceeds for philanthropic, religious or charitable purposes shall be furnished by the proprietor of the entertainment within thirty days from the date of entertainment in such manner as may be required by the Commission."

PROVIDED that if the proprietor satisfies the Commissioner that he had sufficient reasons for not submitting the proof of utilization within the period prescribed, the Commissioner may extend the period of time to extent as he may deem fit."

Para
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Scrutiny of the files reveals that

- a) In no. of cases the utilization certificates (UC) were submitted by the organizers after thirty days without any justified reasons for example:
 - (i) Spring Food Festival in Lajpat Bhawan on 5.2.12 (UC was submitted on 9.5.12)
 - (ii) Annual International Bazaar in Ashoka Hotel on 27.11.11 (UC was submitted on 16.3.12)
 - (iii) Hope for Light at Kamani Auditorium on 31.1.12 (UC was submitted on 10.9.10)
 - (iv) Pankaj Udhas Live Concert at Sirifor Auditorium on 29.9.08 (UC submitted on 31.3.09,
- b) UC submitted are not certified by Chartered Accountants after due verification accounts for example
 - (i) Pankaj Udhas Live Concert at Sirifort Auditorium on 29.9.09
- c) Most of the utilization certificates are not accompanied by Statement of accounts and supporting vouchers for example
 - (i) Pankaj Udhas Live in concert by M/s. Mission on 28.9.2008

2. As per the act the said exemptions may be granted under section 14(4), whereas the Point no. 11 of the orders issued for the exemptions, the permission is granted under section 8 of the said Act.

Reasons for the above mentioned irregularities may be explained to audit.

34 ~~Para No. 34~~

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Para 34

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Para No. 34 (Reference (Audit Memo No. 33 dt. 20.12.12))

Cinemas - Bank Guarantee

During the test check of the files related to grant Licenses to Cinema halls the following discrepancies were noticed:-

1. PVR Plaza has submitted a bank guarantee for the period 01/03/09 to 30/04/10 for Rs. 1,57,484/-. The bank guarantee expired on 30.04.10 and not yet returned or revalidated for further period.
2. Bank Guarantee for further period also not seems to be obtained by the department from PVR Plaza.
3. In the files it is nowhere mentioned that what was the criteria of fixing the amount of Bank Guarantee to be submitted by the Cinema halls and in some files the Bank Guarantee has been extended for further periods without enhancing or reducing the amount of Bank Guarantee
4. No Register has been kept for recording the details of Bank Guarantee received and returned after due date etc.
5. The bank guarantees received from Cinemas Halls etc. were place in the respective file only, whereas the same must be kept in safe custody

In the absence of the above shortcomings, audit could not assess whether all the Bank Guarantees which are required to be submitted by the Cinema Halls are received and whether the sufficient amount of Bank Guarantee has been obtained etc.

Reasons for the above mentioned irregularities may be explained to audit. However, the department is advised to maintain the proper records related to Bank Guarantee under intimation to audit.

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2010-11

S.No.	Name of the Cinema Hall	Year
1	Ritz Cinema	Apr, may, jun, aug to jan
2	Robin Cinema	May, Jun, Aug to Dec, Mar
3	Seble Cinema	July, dec, mar
4	Lokesh Cinema	Apr, jul, sep, oct, dec, jan, apr
5	Satyam Cinema	Feb
6	Batra cinema	Sep, Oct
7	Satyam Cinema	Sep to Feb
8	Excelsior Cinema	Jun, nov to mar
9	Satyam Cineplexes	Feb

2011-12

S.No.	Name of the Cinema Hall	Year
1	Ritz Cinema	Apr, may, jun, Nov, aug to mar
2	Seble Cinema	Apr, may, nov, jan, mar
3	Lokesh Cinema	Apr to jul, oct to feb
4	Sangam Cinema	Apr to Mar
5	Satyam Cinema	Sep, oct, dec, jan
6	Batra Cinema	Dec
7	Gianand Cinema	Aug onwards
8	Westend cinema	Dec, jan, mar
9	Satyam Cineplex	Sep, oct, dec to mar

FUN PARKS

2008-09

S.No.	Name of the Fun Park	Year
1	Fun n Fair	June, Aug, Feb & Mar
2	Polo Amusement Park	Dec

2009-10

S.No.	Name of the Fun Park	Year
1	Fun n Fair	July, Nov, Feb, Mar
2	Budies Planet	Oct, dec, mar
3	ESSEX Future Bowl Lid	Apr, oct, jan, mar
4	Polo Amusement Park	Oct
5	Budies Planet kids play stn	Oct, dec, mar

It is seems that the entertainment tax in respect of the period mentioned above of the cinema halls/fun parks listed above was not deposited by them and the department has initiated any action to recover the same along with interest on late payment along with penalty, if any, as per rules.

Reasons for the above lapses may be elucidated to audit and department may work out the entertainment tax due for the said period and recover the same along with interest and penalty under intimation to audit.

Para 32 Page 35
 (33) (42)
 Para No. 33
 Para No. 38
 Para No. 38
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 S/c

Para No. 17 (Reference (Audit Memo No. 15 dt. 03.12.12))

Income-Tax

As per Section 24 of Income Tax Act, rebate of Housing Loan interest should be allowed only in the cases of Self Occupied Properties. Moreover, exemption on HRA along with exemption on interest on Housing Loan is allowed only if the property is situated in different cities.

During the Test-Check of Income-tax calculations for the period 2008-2012, it is noticed that the department have allowed both exemptions on HRA and Interest on Housing Loan to Shri Dimple Thapar, Programmer. The following discrepancies/short recovery were noticed:

Financial Year - 2008-09

(I) Shri Dimple Thapar, Programmer

(Figures in Rs.)

Gross Salary	HRA to be exempted	Savings	Taxable Income	Tax	E.Cess	Total	Tax Deducted	Balance to be recovered
477090	70242	100000	296430	14643	439	15082	3957	11125

Financial Year - 2009-10

(I) Shri Dimple Thapar, Programmer

(Figures in Rs.)

Gross Salary	HRA to be exempted	Savings	Taxable Income	Tax	E.Cess	Total	Tax Deducted	Balance to be recovered
668884	79403	100000	479890	49978	1499	51477	33189	18288

In view of the reply submitted by Shri Dimple Thapar, department may get it clarified from Income Tax Department and take necessary action accordingly under intimation to audit. Similar, other cases, if any may also be reviewed and recovery accordingly may be made and compliance may be shown to audit.

Part-3

217 175 226 50%

Para No. 18 (Reference (Audit Memo No. 14 dt. 30.11.12))

Non-deduction TDS on account of VAT from Sanitation Contractors

Sanitation contracts in which the contractor, apart from cleaning, is also required to put phenyl, harpic etc., there is a transfer of property in goods during the execution of the contract. They are covered under the purview of Section 36A of DVAT Act 2004 and accordingly TDS on account of VAT is required to be deducted by the concerned Department at the rate of 2% and 4% in respect of registered and unregistered dealers respectively.

Scrutiny of records of Excise department revealed that (the sanitation contract awarded by the department during the audit period required the contractor to put cleansing materials like phenyl, detergent etc. for sanitation of the building. It is also noticed that no TDS on account of VAT has been deducted by the department while making the payments to the contractor. The department has not replied for details of payments made to the contractors, which was requested vide Audit Memo no. 10 dated 22.11.12. However, as per information made available to audit by the department, it is noticed that an amount of Rs.7,63,032/- were paid to the contractors of sanitation services during the period 2008-12. Audit has worked out the TDS which was to be deducted from the contractors @ 2 % of the total payments, (making them are registered dealers,) which was detailed below:

(In Rupees)

S.No.	Year	Total Payment	TDS @ 2%	Deducted	Balance to be deducted
1	2008-09	185124	3702	Nil	3702
2	2009-10	185124	3702	Nil	3702
3	2010-11	185124	3702	Nil	4153
4	2011-12	207660	4153	Nil	15259
TOTAL		763032	15259	Nil	

Reasons for no non-deduction of TDS on account of VAT from sanitation contractors may be elucidated to audit and necessary action may be taken to recover the tax from the concerned contractors after due verification of relevant records and credited to Govt. account under intimation to audit. Department may also requested to review the calculation @ 4%, if the contractors are not registered with VAT Department.

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Short Recovery of Subscription towards DGEHS

The rate of subscription towards Delhi Government Employees Health Scheme has been revised w.e.f. 01-08-2010 vide Dte. Of Health Services order No. F. 25 (111)/DGEHS/ 09/44413-18 dated 20-08-2010. The revised rates are shown below:-

Grade pay of the beneficiary	Subscription under DGEHS Scheme
Rs. 1650/-	Rs. 50
Rs. 1800, 1900, 2000, 2400 and 2800	Rs. 125
Rs. 42	Rs. 225
Rs. 4600, 4800, 5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

During the test check of PBR for the audit period 2008-12, it has come to notice that revised rates of subscription effected by the department w.e.f. 01-09-2010 instead of 01-08-2010. Which has resulted in short recovery of subscription or an amount of Rs.8600/- . out of this amount department has recovered a sum of Rs.3555/- from the employees and balance amount of Rs. 5045/- as per details given yet to be recovered.

S. No.	Name	Designation	Grade Pay	Recovered in 08/10 as per PBR	Due for 08/10 as per revised subscription	Short Recovery
				500		400
				100	325	225
		Dy. Commissioner	7600	100	325	225
1	Arun Mishra	ITO	5400	100	325	225
2	Yogesh Pratap	Addl. ETO	5400	100	325	225
3	A.K. Gupta	ETO	5400	100	225	175
4	Prabhjot Singh	Supdt.	4200	50	225	175
5	J.P. Kothari	Inspector	4200	50	225	175
6	Santosh Kumar	Inspector	4200	50	225	175
7	R.P. Tripathi	Inspector	4200	50	125	75
8	Rakesh Kumar	Inspector	4200	50	125	75
9	Kaushalendra Kumar	Inspector	2400	50	125	75
10	Satender Kumar Yadav	Inspector-III	2400	50	125	75
11	R.K. Pahwa	Inspector-III	2400	50	125	75
12	Rakesh Kumar Sharma	Inspector-III	2400	50	125	75
13	Ashok Bansal	S.I.	2400	50	125	75
14	S.K. Manjhi	S.I.	2400	50	125	75
15	Randhir Singh	S.I.	2400	50	125	75
16	Deepak Kumar	S.I.	2400	50	125	95
17	Ram Gopal Yadav	S.I.	2400	50	125	75
18	Udal Veer	S.I.	2400	30	125	75
19	Rakesh Kumar	S.I.	2400	50	125	75
20	Dharmendra Kumar	S.I.	2400	50	125	75
21	Ranbir Singh	S.I.	2400	50	125	75
22	Girdhari Sing	S.I.	2400	50	125	75
23	Sri Krishan	S.I.	2400	50	125	75
24	Subhash Chand	S.I.	2400	50	125	75

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	Vijay Kumar	S.I	2400	50	125	75
	Mundawaria					
26	Ajeet Prasad Gaur	S.I.	2400	50	125	75
27	Prakash Prasad	S.I.	2400	50	125	75
28	Rakesh Kr. Singh	S.I.	2400	30	125	95
29	Chandra Shakhar	S.I.	2400	50	125	75
	Pandey					
30	Subhash Chander	S.I.	2400	75	125	50
	Pandey					
31	Atul Batra	UDC	2400	50	125	75
32	Kala Rani	UDC	2400	50	125	75
33	Kusum Bhatt	UDC	2400	50	125	75
34	Nikhil Kumar	UDC	2400	50	125	75
35	Balwant Singh	UDC	2400	50	125	75
36	Veena Sharma	UDC	2400	50	125	75
37	Sunanda Sawhney	UDC	2400	50	125	75
38	R. Bharanidharan	UDC	2400	50	125	75
39	Puran Chand Pant	UDC	2400	50	125	95
40	Manjeet Singh	UDC	1900	30	125	95
41	Rajesh Kumar Jha	LDC	2800	30	125	95
42	Saniav Kumar	LDC	1900	30	125	50
43	Desh Raj B.P.	LDC	1900	75	125	95
44	B.F. Singh	LDC	1800	30	125	95
45	Pranab Kumar Jha	Excise Constable				
46	Murari Lal					
	TOTAL					5045






1. Name of the candidate
 2. Roll No.
 3. Date of birth
 4. Signature
 5. Date

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PARA NO. 01

Ref. Audit Memo No.25. Dated:-05-03-14.

Subject: Demand and Collection Register Recovery of TAX due during the Assessment.

During the test check of Demand and collection Register maintained by the office of the Excise, Entertainment and Luxury Department, Govt. of N.C.T. of Delhi, L-Block, Vigas Bhawan, New Delhi, for the audit period 2012-13 It is observed that the Tax due shown in this register have not been recovered till date as per details given below:-

Sl. No.	Assessment Year	DCR Page No. Zone & Sr. No.		Name of the Dealer	Tax Due for 2012-13(Rs.)
		Page No.	Sr. No.		
1	2009-10	West	06	Hotel Shubham Vilas.	10453/-
2	2009-10	15	08	Hotel Rangoli.	10986/-
3	2010-11		09	Hotel Rangoli.	26415/-
4	2010-11	17	20	Hotel Jageer Palace.	1160/-
5	2011-12		22	Sanca International Hotel.	19,75,000/-
6	2009-10		25	Hotel Sangam Palace.	5320/-
7	2009-10	18	31	Hotel Vishesh Continental.	3353/-
8	2009-10		33	M/S Hotel Mugal Palace.	586/-
9	2009-10		35	Hotel Surya Continental.	81369/-
10	2011-12	East	01	Hotel Ori International.	5098/-
11	04/12	51	02	Hotel Ori International.	26520/-
	05/12				
12	2010-11		08	Maharaja Residency.	1928/-
13	2009-10		09	Solitairs Hotel.	42557/-
14	2009-10	New Delhi	21	Delhi Gym Khana Club.	1,12,38,678/-
15	2010-11	117			98,08,760/-
16	2011-12				82,35,568/-
17	2009-10	118	26	The Residency.	3800/-
18	2009-10		27	The Park.	3,81,30,687/-
19	2010-11	North	02	M/s The Retreat.	10,000/-
20	2010-11	West	03	Hotel Seven Sea.	10,000/-
21	2010-11	128	10	Oasis Resort Ltd.	3691/-
22	2010-11	129	13	Shalimar Bagh Club.	2000/-
23	2010-11		15	The Tevoti Grand.	5136/-
24	16/03/09 to 16/03/10		16	Yash Greens.	676/-
25	2009-10	North	01	Hotel Green Castle.	5000/-
26	2009-10	130	03	Sri Bala Ji Inn Guest House.	7000/-
27	2010-11	Karol	3	Hotel Koeher Continental.	2000/-
28	2010-11	Bagh	4	Hotel Koeher Continental.	2000/-
29	2009-10	131	5	Hotel Vign.	5137/-
30	2010-11		6	Hotel Pal palace.	1000/-
31	2009-10	132	9	Sahni Guest House.	3042/-
32	2009-10		15	Hotel Cosmo.	2000/-
					2000/-
	2010-11	133	17	Hotel Vani Star.	2000/-

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34	2010-11		18	Hotel Joyti Deluxe.	1036/-
35	2009-10		19	Hotel B.B. Palace.	7058/-
36	2009-10		21	Hotel Crown Deluxe.	2000/-
37	2009-10		22	Hotel Singh Cont.	1000/-
38	2009-10		24	Hotel Poplar.	2000/-
39	2010-11	134	25	Pablon International.	3000/-
40	2010-11		27	Hotel Gautam Deluxe.	10,717/-
41	2009-10		29	Deep Palace.	2,4931/-
42	2010-11		31	Hotel Shimla Heritage.	1000/-
43	2009-10		32	Hotel Vishesh Continental.	3133/-
44	2010-11	135	33	Hotel Shimla Heritage.	2285/-
45	2009-10		35	Hotel Vishesh Continental.	8451/-
46	2009-10		37	Hotel Cartel Palce.	2254/-
47	2010-11		38	Hotel De continental.	7745/-
48	2010-11		39	Hotel Vidas Heritage.	10177
49	2009-10		40	Hotel Nice Palace.	4206/-
50	2009-10	136	41	Hotel Sun Palace.	7191/-
51	2009-10		42	Hotel Abluwalla Palace.	3355/-
52	2010-11		43	Hotel Pipu Shish Grand.	1482/-
53	2009-10		44	Hotel De continental.	3204
54	2006-09		45	M/s M.S. Regency.	2,17,744/-
55	2010-11		47	Hotel Krishna Palace.	2117/-
56	2010-11	137	50	Hotel Dsacon Inn.	19802/-
57	2009-10		51	Hotel Good Times.	8813/-
58	2010-11		52	Hotel Good Times.	58,409/-
59	2010-11	138	57	Hotel Krishna Palace.	5158/-
60	2011-12		60	Hotel Parplrs International.	1000/-
61	2010-11		62	Hotel Metropokitan.	2000/-
62	2010-11		63	Hotel J.P. Residency.	16,860/-
63	2010-11		64	Hotel Swam Palace.	3583/-
64	2009-10	139	65	Hotel Star Palace.	7717/-
65	2010-11		66	Hotel Parplrs Palace.	13629/-
66	2009-10		67	Hotel Swam Palace.	9339/-
67	2009-10		69	Hotel Apsra International.	12,704/-
68	2009-10		70	Hotel Kanishka.	16,360/-
69	2009-10	140	73	Hotel Sharaf Palace.	30,787/-
70	2010-11		74	Hotel Sharaf Palace.	16,792/-
71	2009-10		76	Hotel Omni.	20,000/-
72	2007-08		77	Hotel Omni.	63,859/-
73	2009-10		78	Hotel T.J.S. Royal.	10,000/-
74	2010-11		79	Hotel Omni.	51,674/-
75	2010-11		80	Hotel T.J. S. Royal.	48,426/-
76	2009-10	141	82	SPM 87 Hotel.	10,000/-
77	2010-11		83	SPM 87 Hotel.	15,000/-
78	2009-10		84	Karat 87 Hotel (P).	10,000/-
79	2010-11		85	Karat 87 Hotel (P).	15,000/-
80	2009-10		86	Karat 87 Hotel (P) Ltd.	10,000/-
81	2010-11		87	Karat 87 Hotel (P) Ltd.	15,000/-

Hotel Karat 87
 Hotel Karat 87
 Hotel Karat 87

82.	2009-10		90	Hotel Perfect.	2000/-
83.	2009-10	142	94	Hotel White House.	2132/-
84.	2009-10		95	Hotel Delta Sheraton.	2145/-
85.	2009-10		96	Hotel Shiva Continental.	10,750/-
86.	2011-12		97	J.P. Residency.	3841/-
87.	2010-11		98	Star Palace.	5102/-
88.	2011-12		99	Star Palace.	2000/-
89.	2010-11		100	Rupam Hotel.	2787/-
90.	2009-10	143	102	Hotel Maurya Heritage.	2164/-
91.	2010-11		103	Hotel Perfect.	5000/-
92.	2009-10		104	Hotel Ivory Palace.	2243/-
93.	2009-10		107	Anand Hotel.	6731/-
94.	2009-10		108	Hotel Southan Grand House.	42,751/-
95.	2009-10		109	Wahl Guest House.	5353/-
96.	2011-12	144	110	Hotel Taj Princess.	5470/-
97.	2009-10		112	Southen Regency.	72,637/-
98.	2011-12		113	Hotel Swaran Palace.	3000/-
99.	2011-12		114	Hotel Metro Night.	2000/-
100.	2011-12		115	Hotel Vardhman.	1000/-
101.	2011-12		116	Hotel Metropolitan.	2595/-
102.	2009-10	145	118	Hotel Le Saney.	12,217/-
103.	2010-11		119	Hotel Le Saney.	7406/-
104.	2009-10		120	Hotel Singh Sons.	12,12,077/-
105.	2009-10		121	Hotel Evpevor Palams.	1,61,767/-
106.	2009-10		122	Danish Residency.	2435/-
107.	2009-10		126	Aman Palace.	18,537/-
108.	2009-10	146	127	Hotel Pal Regency.	4803/-
109.	2010-11		128	Hotel Pal Regency.	6334/-
110.	2009-10		130	Hotel Deluxe.	4266/-
111.	2009-10		132	Eliza Continental.	6000/-
112.	2009-10		133	Hotel Man K.	2815/-
113.	2009-10		134	Hotel R.K. International.	12,000/-
114.	2009-10		135	Hotel Ramak International.	13,772/-
115.	2009-10	147	136	Hotel Pawan Plaza.	5580/-
116.	2009-10		137	Hotel Bill Palace.	9852/-
117.	2009-10		138	Hotel Singh Palace.	7809/-
118.	2009-10		139	Paul Courts.	26,329/-
119.	2009-10		140	Hotel Swati Deluxe.	35,759/-
120.	2010-11		141	Hotel Swati Deluxe.	20,870/-
121.	2009-10		142	Hotel Kingston Park.	17,457/-
122.	2009-10		143	Hotel Ambica DX.	19,968/-
123.	2009-10		144	Hotel Sheem Mahal.	1,07,195/-
124.	5/7/10 to 31/3/10	South, 148	60	M/s The Visaya.	1000/-
125.	2009-10	149	67	Hotel R.K. International.	63,043/-

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172.	2009-10		153	Hotel Regent Continental.	35000/-
173.	2009-10	163	154	Hotel Royal Residency.	15022/-
174.	2009-10		155	Arpit Palace.	13447/-
175.	2009-10		156	Hotel Sarna.	5000/-
176.	2010-11		157	Hotel Sarna.	10,000/-
177.	2009-10		158	Hotel Delhi Darbar.	397636/-
178.	2009-10		159	Hotel Harsh.	21857/-
179.	2009-10		160	Hotel Red Castle.	8156/-
180.	2009-10		161	Hotel Kaulum Regency.	14673/-
181.	2009-10		162	Hotel Pooja Palace.	32743/-
182.	2009-10	164	163	Astona.	17881/-
183.	2009-10		164	Hotel Shaleen.	120366/-
184.	2009-10		165	Hotel Southan.	12797/-
185.	2009-10	167	167	Hotel Orchid Caste.	646405/-
186.	2009-10		168	Hotel Good Palace.	8594/-
187.	2009-10		169	Sohan Inn.	42032/-
188.	2009-10		170	Triplti 10174.	2,22557/-
189.	2009-10	170	87	M/s Central Plaza.	193500/-
190.	2009-10		89	M/s Westend Inn.	2500/-
191.	2009-10		92	MSK Residency.	83632/-
192.	2009-10	171	93	Hotel Chalet.	4000/-
193.	2009-10		171	Raunah Plaza.	30312/-
194.	2009-10	173	172	Grand Peepal.	20144/-
195.	2009-10		173	Shubham Palace.	261999/-
196.	2009-10		174	Land Mark Inn.	256863/-
197.	2009-10		175	Surya Plaza.	453371/-
198.	2010-11		176	Kingston Palace.	10384/-
199.	2009-10		177	Metro Continental.	145034/-
200.	2009-10		178	Mohan Sheraton.	18211/-
201.	2009-10		179	M.S. Regency.	15000/-
202.	2009-10	174	180	Rahul Palace.	55293/-
203.	2009-10		181	Hotel Crystal.	5124/-
204.	2009-10	205	02	Hotel Kapoor Inn.	1,18,010/-
205.	2009-10		05	Hotel Grand Sarta	2,25,201/-
206.	2010-11		06	Hotel Kapoor Inn.	1,14,999/-
207.	2009-10	206	11	Clark Inn.	67,000/-
208.	2009-10		12	Clark Inn.	1,88,359/-
209.	2009-10		18	M/s Deepak Guest House.	12,752/-
210.	2010-11	209	35	M/s Deepak Guest House.	6385/-
211.	2011-12		36	M/s Deepak Guest House.	6976/-
212.	2009-10	212	Hotel Global Inn.	1,58,760/-	
213.	2008-09	213	22	Hotel Vista.	3500/-
214.	2007-08		26	Hotel Vista.	3502/-
215.	2007-08		29	M/s Kumar PGRA.	3502/-
216.	2007-08	215	46	Hotel Classic Palace.	18,56,068/-
217.	2007-08		47	M/s Haritage Villa.	11,24,366/-
			50	R.K. Khanna Tennis.	800/-

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218	2009-10	Darya	02	M/s Hotel Bombay.	30,000/-
219	2010-11	Qanj	05	Brodways.	10,321/-
220	2009-10	228	08	Hotel AlHyatt.	6517/-
221	2009-10	Pahar	05	Hotel Prince.	6,85,583/-
222	2009-10	Ganj.	06	Hotel Tourist Deluxe.	40,000/-
		230			
223	2009-10	232	21	Hotel DG International.	12,000/-
224	2009-10		22	Hotel Crystal Deluxe.	1000/-
225	2009-10		23	Hotel Saina International.	810/-
226	2009-10	233	34	Hotel Star Plaza.	12,831/-
227	2009-10		36	K.C. Plaza	7233/-
228	2010-11		37	K.C. Plaza.	10282/-
229	2009-10	234	40	M/s Mount Shiva DX.	5000/-
230	01-04 2 to 31-12-12		47	Hotel Sai Dham. International.	7,69,626
231	2009-10	235	48	Hotel Om International.	1496/-
232	2009-10		49	Hotel Karan Palace.	5460/-
233	2009-10		52	Hotel Today International.	5000/-
234	2009-10		53	Hotel Indo Continental.	2546/-
235	2010-11	236	58	Hotel Ashlana.	4628/-
236	2009-10		65	M/s Sita International.	5000/-
237	2010-11	237	72	Hotel Welcome Palace.	6847/-
238	2011-12		75	Hotel Maharani Loge.	3960/-
239	2009-10	238	77	New Ashoka Continental.	13,255/-
240	2009-10		82	Hotel Great Shiva DX.	10,000/-
241	2009-10		83	Hotel Leo Continental.	7848/-
242	2010-11		84	Hotel Leo Continental.	4426/-
243	2009-10	239	87	Hotel Klick Int'l.	3382/-
244	2009-10		90	Hotel Raj Roylex.	62,526
245	2009-10		91	Hotel Roodala DX.	1,11,919/-
246	2009-10		92	Hotel Sris Wal View.	7257/-
247	2009-10		93	Hotel Step International.	13,567/-
248	2009-10	240	95	Hotel Rachna Tourist.	10,000-
249	2009-10		96	Hotel India Continental.	10,000-
250	2009-10		98	Hotel Slay Well DX.	10,000-
251	2009-10		99	Mohak Palace.	10,000-
252	2009-10		100	Hotel Chopra International.	5873-
253	2010-11		101	Hotel Chopra Int'l.	12,055-
254	2009-10		102	Hotel Rossette.	17,397-
255	2010-11		103	Hotel Rossette.	7050-
256	2009-10	241	105	Hotel Merry Gold.	13,024
257	2009-10		107	Hotel Merry Gold.	7303/-
258	2009-10		111	Hotel Classic Palace.	10,000/-
259	2009-10		112	Hotel Richmond Inn.	5234/-
260	2010-11		113	Hotel Richmond Inn.	2508/-
261	2009-10	242	114	Hotel Old Regency.	11694/-
262	2009-10		115	Hotel K.G. Palace.	22,150/-

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263.	2009-10		116	Hotel White Empire.	31,278/-
264.	2009-10		117	Hotel Shell DX.	14,604/-
265.	2009-10		118	Hotel Sona International.	17,967/-
266.	2009-10		119	Hotel Duda Int'l.	10,000/-
267.	2009-10		120	Hotel Radha Krishan.	20,373/-
268.	2009-10	243	123	R.S Int'l.	92,990/-
269.	2009-10		124	Hotel Kashish Int'l.	2153/-
270.	2009-10		126	Hotel Ashoka Castle.	15,000/-
271.	2009-10		128.	Hotel Yug Deluxe.	28496/-
272.	2010-11		129	Hotel Ashoka Castle.	42,063/-
273.	2011-12		130	Hotel Ashoka Castle.	35,829/-
274.	2006-07		131	The Mont Shiva DX.	11090/-
275.	2010-11		132	The Mont Shiva DX.	5000/-
276.	2007-08	244	134	Sita International.	523/-
277.	2010-11		135	Hotel City Palace.	2000/-
278.	2010-11		136	Hotel Syal.	5000/-
279.	2006-07		137	Hotel Rohal Palace.	9896/-
280.	2007-08		138	Hotel Rohal Palace.	8980/-
281.			140	Hotel Rohal Palace.	23,78,803/-
				Total	11,95,89,093

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In response to the above no reply has been received hence the amount of Rs.11, 95, 89,093/- may be recovered from the above dealers, after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed.

1. Demand and collection Register is very torn condition the same may be binded.

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PARA NO. 03.

Ref. Audit Memo No. 08 Dated:-18-02-14

Subject:- Excess payment of pay & allowances on granting annual increments and pay fixation.

During the test check of service books maintained and provided before the audit by the office of the Excise, Entertainment & Luxury Tax Department, L-Block, Vikas Bhavan, New Delhi, the following irregularities have been noticed by the audit:-

1. According to GOI Min. of Finance, OM F. No. 01/01/2008-1C : dated 29-01-09, in the case of calculation of increment under the revised pay structure, paisa should be ignored, but any amount of a rupee should be rounded off to next multiple of 10. During the test check of Pay Bill Registers and Service Books and observed that excess amount were granted at the time of allowing Annual increments/ A.C.P/ MACP to the following officials as details given below:-

S. No.	Name & Designation of employee	Pay Granted (PB) as per Service Book	Pay Admissible (to be fixed)	Excess Paid
1.	Sh. Arun Kumar Sharma, Lab. Asst/ Pay as on 01-01-06. Annual Increment on 01-07-06	Rs. 7630/- Rs. 7940/-	Rs. 7630/- Rs. 7930/-	Nil Rs. 10/- + Allowances
2.	Sh. Ramesh Bedi, A. C. E. Pay as on 1-7-06 Annual Increment on 01-07-08 Annual Increment on 01-07-10	Rs. 12160/+4200/- Rs. 12660/+4200/- Rs. 12700/+4200/-	Rs. 12160+4200 Rs. 12650/+4200/- Rs. 12680/+4200/-	Nil Rs. 10/- + Allowances Rs. 20/- + Allowances
3.	Niraj Kumar Sinha, L.D.C. pay on 1-7-08 Annual Increment on 01-07-08	Rs. 7460/+1900/- Rs. 7750/+1900/-	Rs. 7460/+1900/- Rs. 7740/+1900/-	Nil Rs. 10/- + Allowances
4.	Sh. Parveen Kumar, Gr.III pay on 1-7-06 Annual Increment on 01-07-07 Annual Increment on 01-07-08 1 st MACP w.f. 01-09-08 Annual Increment on 01-07-09 On promotion as Grade III in PB-2 w.e.f. 16-04-10 with G.P.- Rs. 4200/- as per option Annual Increment On 01-07-10. with grade pay of Rs. 2800/- and benefit of 3% increment is not admissible as official already got MACP w.e.f. 01-09-08. only difference of grade pay is admissible (Rs. 1400/-). Annual Increment on 01-07-11	Rs. 9270/+2400/- Rs. 9630/+2400/- Rs. 10000/+2400/- Rs. 10380/+2800/- Rs. 10780/+2800/- Rs. 10780/+4200/- Rs. 11610/+4200/- Rs. 12090/+4200/-	Rs. 9270/+2400/- Rs. 9620/+2400/- Rs. 9980/+2400/- Rs. 10360/+2800/- Rs. 10760/+2800/- Rs. 10760/+4200/- Rs. 11170/+4200/- Rs. 11610/+4200/-	Nil Rs. 10/- + Allowances Rs. 20/- + Allowances Rs. 20/- + Allowances Rs. 20/- + Allowances Rs. 20/- + Allowances Rs. 440/- + Allowances Rs. 450/- + Allowances

₹ 1932/- recovered vide challan No. 7 dt. 10.7.20

₹ 2168/- recovered vide challan No. 29 dt. 02.1.19

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	Annual Increment on 01-07-12	Rs.12560/-+4200/-	Rs.12120/-+4200/-	Rs. 440/- + Allowances
	Annual Increment on 01-07-13	Rs.13090/-+4200/-	Rs.12610/-+4200/-	Rs. 480/- + Allowances
5.	Sh. Lalit Malhotra, LDC Now U.D.C.in old scale	Rs. 3875/-	Rs. 3875/-	---
	Pay as on 01-01-2006	Rs. 7210/-+1900	7210/-+1900/-	Rs. 400/- + Allowances
	On granting 1 st ACP w.e/f/ 24-02-06 as per option	Rs.7210/- +2400/-	7210/- +2000/-	---
	Annual Increment on 01-07-06	Rs. 7490/-+2400/-	7490/-+1900/-	---
	Pay after Annual Increment on 01-07-06 Benefit of 3% on 01-07-06 is not admissible as the official already got ACP w.e.f.	Rs. 7780/-+2400/-	7780/-+2000/-	Rs.400/-+ Allowances
	Annual Increment on 01-07-07	Rs. 8090/-+2400/-	8080/-+2000/-	Rs. 10/-+ Allowances
	On promotion as grade-III n(UDC) w.e.f. 31-07-07	Rs. 8090/-+2400	8080/-+2400/-	Rs. 10/-+ Allowances on wards

The amount of increment and pay fixations of the above officials may be re-casted/ re-fixed up to date as given in column no.04 in the above table and over payment of pay & allowances be recovered from the officials, after due verification of facts & figures, under intimation to audit and all other similar case may be reviewed.

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The amount of increment and pay fixations of the above officials may be re-casted/ re-fixed up to date as given in column no.04 in the above table and over payment of pay & allowances be recovered from the officials, after due verification of facts & figures, under intimation to audit and all other similar case may be reviewed.

PAR/NO. 05

Ref. Audit Memo No. 19 Dated: - 25-02-14

Subject: Service Postage Stamp Records (Audit period 2012-13).

PAR No. 43

1) Purchase file of Service Postage Stamp

During the test check of Purchase file of postage stamp records maintained by the office of the Excise, Entertainment and Luxury Department, Govt. of N.C.T. of Delhi, L - Block, Vikas Bhawan, New Delhi, it is noticed that:-

- a) The R & I branch vide its requisition dated 04/2/2013 requested the Caretaking Branch for providing postage stamps worth Rs. 32000/-. Accordingly the CTB issued a sanction and postage stamps were procured vide cheque number 392223.
- b) Again on 26/2/13 the R & I branch requested the Caretaking Branch for providing postage stamps amounting to Rs. 32000/- for which the CTB issued sanction and stamps were procured vide cheque no. 392345.

It is noticed from the dispatch register that the consumption of postal stamps for the period from 4/2/13 to 26/2/13 was only Rs. 2238/-. This leads to the conclusion that postage stamps around Rs. 30000/- were still available with the R&I on 26/2/2013.

Reasons, under what circumstances the next purchase of Rs. 32000/- were made when a balance of Rs. 30000/- was available in the R&I may be elucidated to Audit.

2) Non-maintenance of service postage stamps account

During the financial year 2012-13 service postage stamps worth Rs. 96000/- were purchased from the LP. Head Post office but it is noticed that the stamps procured have not been entered anywhere, neither by the CTB nor by the R&I Branch. The same may be entered in the postage stamp register.

In the absence of which daily balance of postage stamps could not be ascertained. Postage stamp account register may be maintained and shown to next audit.

1) Again on 26/2/13

to Rs. 32000/-

for which the CTB

issued sanction

and stamps were

procured vide

cheque no. 392345.

It is noticed from

the dispatch register

that the consumption

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Part-II, CURRENT AUDIT REPORT

(Department of Excise Entertainment & Luxury Taxes for the year 2013-14 to 2014-15)

Para-47 {ref. Memo No.14 dated 05.08.15}

44

Para No. 44

Sub:- Outstanding Luxury Tax Recovery of Rs.20537667/- assessed during 2013-14

During test check of the Demand & Collection Register of Luxury Tax maintained by the office of Excise, Entertainment and Luxury Taxes Department for the year 2013-14, it is observed that a large amount of Luxury Tax is pending for collection. A list of outstanding collection of Rs.2,05,37,667/- as assessed during 2013-14 has been drawn by the audit and vetted on the basis of the reply by the department is given below:-

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S.No.	Assessment year	DCR page No.	Assessment S.No.	Name of the establishment/ Hotel	RC No.	Tax Due 2013-14
1	2011-12	245	3	Hotel Milan Dx	C/745	7527
2	2010-11	245	6	Hotel Omega Residency	C/1178	2016
3	2010-11	246	13	Hotel Shiv Intercontinental	C/872	1705
4	2010-11	248	40	Hotel P G Int	781	1000
5	2011-12	248	58	Hotel Mohan Palace	315	13374
6	2010-11	249	80	Hotel Arya Tourist Lodge	587	3000
7	2010-11	249	91	Hotel Capital Residency	911	7294
PAHARGANJ						
8	2008-09	251	2	Hotel Tara	385	513497
9	2007-08	253	26	Hotel Oasis	385	2000
10	2008-09	253	27	Hotel Oasis	385	2000
11	2009-10	253	28	Hotel Oasis	978	1000
12	2008-09	254	45	Hotel USA	246	413
13	2009-10	255	53	Hotel Chand Palace	243	6487
14	2008-09	255	56	Hotel Pallavi Palace	938	2766
15	2009-10	257	71	Hotel Maurya DX	766	6037
16	2008-09	266	150	J R International	782	2000
17	2007-08	270	187	Hotel Swistin Inn	518	9779
18	2007-08	270	191	Hotel Ved Palace	518	11864
19	2008-09	270	192	Hotel Ved Palace	518	2060
20	2009-10	270	193	Hotel Ved Palace	218	195
21	2007-08	272	207	Hotel Woodland Dx	499	6000
22	2007-08	273	212	Hotel Prakash Dx	680	4140
23	2007-08	277	248	Hotel Lahrinul Dx	680	6805
24	2008-09	278	253	Hotel K C Plaza	613	6605
25	2008-09	278	255	Hotel K G Palace		
SOUTH WEST						
				Ambica Palace	SW 725	34472
26	2010-11	282	7	Qutab Hotel	SW 582	7186
27	2010-11	283	18	Hyatt Regency		94539
28	2011-12	284	19	The Mughal Heritage	SW 1188	1500
29	2011-12	284	23	The Mughal Heritage	SW 1188	3833
30	2012-13	284	24	The Mughal Heritage	1493	4500
31	2012-13	285	33	Kailash Inc		

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32	2010-11	285	34	Hotel the RTS	1133	5000
33	2010-11	285	35	Hotel Ambrosia	1042	5000
34	2010-11	285	37	Hotel Veer Palace	1214	14568
35	2010-11	285	39	Hotel Opera	1041	5000
36	2010-11	285	45	Hotel R Blues	553	4654
37	2010-11	285	46	Hotel Picasso	864	2000
38	2010-11	285	47	Hotel Picasso	864	2000
39	2010-11	285	48	Hotel Picasso	864	2500
40	2010-11	285	49 Park	1034	58746
41	2010-11	109	50	Hotel City Lites	1106	33175
42	2010-11	109	53	Deer Park	1100	6604
43	2011-12	109	54	Deer Park	1100	6339
44	2012-13	109	55	Deer Park	1100	7156
45	2010-11	109	57	Hotel Classic Diplomat	1212	16063
46	2010-11	109	58	J's Inn	520	28287
47	2010-11	109	60	Hotel Shyam	1194	2211
48	2010-11	109	65	Hotel Highway Crown	1109	6485
49	2010-11	109	68	Hotel R K	1063	1175
50	2010-11	109	69	The Residency	168	7332
51	2010-11	109	71	Ginger Hotel	1200	4999
52	2010-11	109	76	Loh Mod	800	172029
53	2010-11	109	77	Hotel Raas Vilas	1143	8227
54	2010-11	110	81	Hotel Africa Avenue	866	43302
55	2010-11	110	84	Hotel Global Inn	1132	37425
56	2010-11	110	85	Hotel Ashoka Palace	18	219174
57	2010-11	110	90	TLC Inn	845	6000
58	2010-11	110	97	Park Hotel	87 ND	154977
59	2009-10	287	1	Surya	E 500	21000
60	2009-10	287	2	Hotel Swiss Continental	E 722	924400
61	2012-13	287	3	Steady Fitness	E 1422	15000
62	2009-08	287	4	Amar Palace	E 1454	554
63	2009-08	287	5	Anushka Banquet	E 1454	526
64	2012-13	287	6	Voila Foods & Catering Service	E 1496	2199
65	2012-13	287	7	Pearl Hospitality	E 1496	8852
66	2012-13	287	8	Total Center	E 1460	7000
67	2012-13	287	9	Vatika Palace	E 1475	522
68	2012-13	288	3	Gobindam Banquet	1643	588
69	2012-13	288	4	Ashiana Banquet	1322	570
70	2012-13	288	5	City Palace	1057	1057
71	2012-13	288	6	Gobind Banquet	671	671
72	2012-13	288	8	JRPVatika	560	560
73	2012-13	288	10	Ashirwad Barat	1382	508
74	2011-12	288	12	Fraser Suites	1289	2399
75	2012-13	288	14	Raj Mahal Banquet	1352	500
76	2012-13	298	15	Red Salon	1422	11311
SOUTH DISTRICT						
77	2010-11	289	4	Hotel Orchid	S 137	1000
78	2010-11	289	6	Shervani Hospitalitylites	969	5090
79	2010-11	289	7	The Manor	927	47347
80	2011-12	289	8	The Manor	927	48820

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131	2012-13	28	88	Hotel Africa Avenue	1275	2000
132	2012-13	28	92	Habibs	1792	13500
133	2010-11	29	95	Vishraam	713	1000
134	2010-11	29	95	Siver Fern	177	15000
135	2010-11	29	98	Citi Home	763	2152
136	2010-11	29	99	AmarA Hotel	1112	12306
137	2010-11	29	100	Caban Hotel	916	2000
138	2011-12	29	101	Caban Hotel	916	2000
139	2010-11	29	102	Ganga	679	1410
140	2010-11	30	103	Citi Center Inn	739	2423
141	2012-13	30	104	Caban Hotel	916	2000
142	2010-11	30	105	Nehru Place Hotels	74	21662
143	2010-11	30	106	Legend Inn	84	22925
144	2011-12	30	107	Legend Inn	84	10121
145	2010-11	30	108	Hotel Conclave	623	29547
146	2010-11	30	109	Hotel Conclave Con..	873	38026
147	2010-11	30	110	Hotel Conclave Be..	872	27783
148	2011-12	30	111	Nehru Place Hotels	74	5000
149	2010-11	30	112	Hotel The Heritage	167	5574
150	2010-11	30	114	Hotel Sava	644	13161
151	2012-13	31	115	Mantra Vedic Spas		3500
152	2010-11	31	117	Hotel Oscar		78634
153	2010-11	31	121	Lamba's House	71	5352
154	2012-13	31	123	Deepak Guest House	149	4876
155	2010-11	32	124	Hotel T I New Delhi		5000
156	2011-12	32	125	Hotel T I New Delhi		2000
157	2012-13	32	126	Hotel T I New Delhi		2500
158	2010-11	32	127	Pee Fiftyone Guest House		6000
159	2010-11	32	128	Sun Valley Inn	132	66152
160	2010-11	32	128A	Outub Residency	571	9588
161	2011-12	32	128B	Outub Residency	571	2000
162	2010-11	32	130	Regal Inn	500	61799
163	2011-12	32	131	Regal Inn	500	24556
164	2012-13	32	132	Regal Inn	500	38859
165	2010-11	32	133	Mantra Amaltas	1196	13688
166	2010-11	33	134	Hotel Rockland	571	6000
167	2010-11	33	135	Rockland	571	11458
168	2010-11	33	137	Hemkunt Hospitality	151	10326
169	2010-11	33	141	Hotel Cosy Palace	912	21460
170	2010-11	34	145	Hotel South Gate	1071	30955
171	2010-11	34	146	Lutyen's Motel	612	500
172	2011-12	34	147	Diamond Villas	900	500
173	2010-11	34	150	Hotel Corporate Park	648	10064
174	2010-11	34	151A	Royal Hotel	839	6000
175	2011-12	34	151A	Royal Hotel	839	8000
176	2010-11	34	152	Regalia Retreat	789	11000
177	2010-11	34	153	T G Leisure & Resorts	615	248253
178	2010-11	34	155	New Friends Club	167	200
179	2010-11	35	157	Hotel Star Grand Villa	1151	57789
180	2010-11	35	158	The Saket 27	1145	10408

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81	2012-13	289	9	The Manor		
82	2010-11	290	12	GMA Inn	927	7189
83	2011-12	290	13	GMA Inn	778	927421
	2010-11	290	14	Parkland Hosp. Ltd	778	1056809
	2008-09	290	16	Hotel Orchid	880	1512815
	2011-12	290	17	Amand New Delhi	137	2669
	2010-11	291	21	Tavern	979	14713
	2011-12	291	25	Sagar Residency	980	248106
	2011-12	291	28	New International Inn	544	2993
90	2010-11	292	29	Hotel Davra House	488	1633
91	2010-11	292	30	Hotel Diplomat Resl	1042	12985
92	2011-12	292	31	Hotel Diplomat Resi	1186	9928
93	2011-12	292	32	Home @ 37	1186	11853
94	2010-11	292	33	Hotel Rajdoot	944	1731
95	2011-12	292	34	Hotel Rajdoot	59	124752
96	2010-11	292	37	Ahuja Residency	59	16957
97	2010-11	292	38	A-3's lodge	1193	19760
98	2010-11	293	39	Amar Inn	1123	6000
99	2010-11	293	40	Barkat Home	73	725
100	2010-11	293	41	Arien International	881	4580
101	2010-11	293	45	Bright Star Inn	492	1614
102	2010-11	294	48	Diamond Villas	138	46814
103	2007-08	294	50	Purewal Ent,	986	2290
104	2007-08	294	51	International Travels	208	2000
105	2011-12	294	52	Karan Hotel	208	2000
106	2012-13	294	55	PSA Fitness Center	1032	7144
107	2012-13	294	56	Panache Solution	1420	7556
108	2011-12	295	59	Hotel Atithi	1832	9500
109	2012-13	295	60	Equilife Spa	998	21044
110	2012-13	295	61	Hotel Atithi	1572	2600
111	2010-11	295	62	Hotel Westend	998	12084
112	2010-11	295	63	The GRD Inn	604	28704
113	2012-13	295	64	Relax Point	1072	500
114	2011-12	295	65	A-Seventeen	1720	6500
115	2010-11	295	66	The Cameron Hotel	564	9875
116	2010-11	295	67	Hotel Amby Inn	1064	212818
117	2010-11	295	68	Unique Hotel	1152	22321
118	2012-13	295	69	The GRD Inn	856	49114
119	2010-11	27	72	Hotel Excellence (old Ambience)	1092	500
120	2012-13	27	74	Aliwan Unisex	1006	6437
121	2012-13	27	77	Elementon Health & Sports	1670	2500
122	2010-11	27	79	The Khanna Residency	1329	7500
123	2013-14	28	81	Hotel Atithi	530	27854
124	2010-11	28	84	Trinity Art Hotel	998	1500
125	2010-11	28	85	The Divine Inn	1078	22149
126	2010-11	28	86	Hotel Hither Garden	106	500
127	2010-11	28	87	Hotel Palam Green	1069	5000
128	2010-11	28	89	Hotel GTC GK-II	666	4000
129	2011-12	28	90	Hotel GTC GK-II	895	3000
130	2012-13	28	91	Hotel GTC GK-II	895	1000

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181	2010-11	35	159	Bell view	1105	77253
182	2010-11	35	160	Le Grand	906	6000
183	2010-11	35	161	Sunrise Villa	587	14000
184	2010-11	35	162	The Claramount	771	146424
185	2010-11	35	163	Shyama International	56	28623
186	2008-09	36	165	Hotel Corporate Park	643	19956
187	2009-10	36	166	Hotel Corporate Park	643	20000
188	2011-12	36	167	Hotel Corporate Park	643	8000
189	2010-11	36	169	JHT Hotel	1090	3000
190		36	**	170 to 173 torn (not available)		
191	2010-11	37	174	Shrikrishna Palace	954	12338
192	2010-11	37	175	Preet Palace	183	2000
193	2010-11	37	176	Kapur Guest House	79	576
194	2011-12	37	177	Habitat World	346	3184
195	2010-11	37	178	Habitat World	346	53648
196	2010-11	37	179	Kshitij Corporate	769	5500
197	2010-11	37	180	Kynezoo Hotel	1060	84514
198	2010-11	37	181	Hotel Empire Dx	930	123087
199	2010-11	37	182	R K International	425	3234
200	2010-11	37	183	The Nancee ..	1207	32737
201	2010-11	37	184		1475	16000
202				Page 38 fully torn		
203	2010-11	39	194	Amber Hotel	855	13549
204	2010-11	39	195	The Ikon	874	42283
205	2010-11	39	196	Avalon Resorts	785	25054
206	2010-11	39	197	Jorbagh 27 Guest House	131	4842
207	2010-11	39	198	International Travels	208	1500
208	2010-11	39	199	Siesta Hospitality	929	16292
209	2010-11	39	200	Vilaya Hotel	1082	1500
210	2010-11	39	201	Chalet Guest House	1053	57093
211	2010-11	39	202	Rajdhani Guest House	664	1500
212	2010-11	39	203	Hotel Crown Plaza	1123	83757
213	2010-11	39	204	Sheesh Mahal	133	11000

NORTH

214	2012-13	45	8	Beauty & Style	1387	1000
213	2010-11	45	12	Hotel Ashirwad	786	4000

KAROL BAGH

216	2010-11	175	1	Hotel Nice Palace	601	6621
217	2010-11	175	2	do-	601	4104
218	2011-12	175	4	Hotel Jyoti Delux	624	3098
219	2009-10	175	7	Hotel Singh Sons	756	8273
220	2011-12	175	11	Hotel Yatri	358	782
221	2011-12	175	12	Hotel Sunstar Grand	742	97
222	2011-12	175	13	Hotel Suncourt	1138	1555
223	2010-11	176	17	Hotel Bannon Inn	1139	14011
224	2010-11	176	18	Hotel Kaniska Palace	392	3375
225	2010-11	176	19	Hotel Bill Palace		2327
226	2010-11	176	32	Hotel Walnut Castle	1138	7386
227	2012-13	177	37	Hotel Jyoti Delux	624	2930
228	2011-12	177	38	Hotel Bill Palace	570	3000

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229	2010-11	177	40	Hotel Mannic		
230	2011-12	177	42	Hotel Unistar	962	1837
231	2012-13	177	43	Looks Saloon Pvt Ltd	945	4265
232	2010-11	177	44	Hotel Prince International	1514	5000
233	2012-13	177	47	Hotel Unistar	522	5994
234	2010-11	177	58	Hotel Maurya Heritage	945	2803
235	2011-12	177	59	Hotel Grand Presidency	709	3349
236	2010-11	177	60	Hotel Radiance	840	4045
237	2010-11	177	61	Hotel Ivory Palace	722	6408
238	2010-11	177	63	Hotel Grand Central	333	3145
239	2011-12	177	64	Hotel Grand Central	625	6078
240	2012-13	177	65	Hotel Metro Heights	625	5000
241	2011-12	177	67	Hotel Kingston Park	536	3000
242	2010-11	177	68	Hotel Kingston Park	1001	11552
243	2012-13	178	75	Hotel Kingston Park	1001	11430
244	2010-11	178	76	Hotel Green Park Inn	701	1000
245	2010-11	178	81	Hotel Damish Inn	1074	28648
246	2011-12	178	82	Hotel Blue Bell	834	2000
247	2009-10	178	85	Hotel Blue Bell	834	3638
248	2011-12	178	86	Hotel Emperor	838	10555
249	2012-13	178	87	Hotel Dal Palace	1159	2105
250	2010-11	178	89	Hotel Dal Palace	1159	5000
251	2011-12	178	90	Anandda Hotel	977	9248
252	2010-11	178	92	Anandda Hotel	977	5000
253	2010-11	178	93	Hotel Golden Dx	234	1056
254	2010-11	178	94	Dr Otasni Hotel	320	5529
255	2012-13	178	96	Hotel Decan Land	1134	6718
256	2010-11	178	97	Hotel Blue Bell	834	3132
257	2011-12	178	98	Hotel Royal Res	702	10410
258	2011-12	178	98	Hotel Radiance	722	5124
259	2010-11	178	100	Sian Orchid Suites	1190	2000
260	2010-11	178	102	Cartel Palace	285	17793
261	2010-11	179	103	Kailash Regency	697	16983
262	2010-11	179	108	Hotel Ambiga Dx	787	7453
263	2010-11	179	109	Hotel Kanbia	576	11430
264	2010-11	179	110	Hotel Royal Holiday	832	8115
265	2010-11	179	111	Emperor Palms	838	12890
266	2010-11	179	112	Hotel Rama Dx	118	5650
267	2010-11	179	115	Hotel Red Castle	415	12060
268	2010-11	179	117	Hotel Jeffer Inn	1048	4705
269	2010-11	179	118	Jabal Inn	871	247890
270	2010-11	179	119	Hotel Le Heritage	508	311882
271	2010-11	179	120	South Indian Hotel	172	881950
272	2010-11	179	121	Hotel Surya Palace	49	545033
273	2010-11	179	122	Land Mark Inn	629	355219
274	2010-11	179	123	Hotel Orchid Garden	377	752521
275	2010-11	179	124	Sahni Guest House	33	228124
276	2010-11	179	125	Hotel Laxmi Palace	170	729016
277	2010-11	179	126	Ranjans Lodging House	432	2000
278	2010-11	179	127	Hotel Sarthak Palace	1175	3724
279	2010-11	179	128	Blue Saphires	580	3401

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279	2010-11	179	129	Astoria	410	6269
280	2010-11	179	132	Swaraj Dx	413	33731
281	2010-11	297	140	Hotel Royal Palace	1054	2445
282	2011-12	297	141	Hotel Royal Palace	1054	4085
283	2012-13	297	142	Hotel Royal Palace	1054	500
284	2010-11	297	143	Hotel Harsh	502	128181
285	2010-11	297	144	Rudra Castle	476	117390
286	2010-11	297	145	Cosmo	42	4990
287	2010-11	297	146	Sun Palace	1036	4243
288	2010-11	297	147	Raunack Palace	975	79204
289	2010-11	297	148	City International	260	958585
290	2010-11	297	149	Aura De Asia	1197	259797
291	2010-11	297	150	Sky Rich Inter	861	313390
292	2010-11	297	151	Hotel Shaleen	369	151680
293	2010-11	297	152	Surya Shelter	411	997840
294	2010-11	297	153	Hotel Delhi Pride	1116	182387
295	2010-11	297	154	Star World	1155	362337
296	2010-11	297	155	White House Conti	104	814187
297	2010-11	297	156	Universe Inn	1198	303443
298	2010-11	297	157	Sehed Inn	1080	105611
299	2010-11	297	158	Mohini Palace	279	72192
300	2010-11	297	159	Sheesh Mahal	6	160714
301	2010-11	297	160	Tribhuvan Palace	233	188557
302	2010-11	297	161	Raunak International	850	271770
303	2010-11	297	162	Hotel Tripti	961	365896
304	2010-11	297	163	Crown	704	92527
305	2010-11	297	164	Hotel Sobtl	19	945973
306	2010-11	297	166	Crystal Palace	163	6474
307	2010-11	297	167	Vishesh Cent	569	7414
308	2010-11	297	168	Hotel Elegant Inn	215	10344
309	2010-11	297	169	Rljak Cont	813	3000
				TOTAL		20537667

The above outstanding amount of Rs.2,05,37,667/- cannot be treated as conclusive as the D & C register was found in a very torn out condition (as also observed by the last internal audit) and therefore many figures could not be incorporated in the above data. (refer Sl.No: 190 & 202).

279	2010-11	179	129	Astoria	410	6269
280	2010-11	179	132	Swaraj Dx	413	33731
281	2010-11	297	140	Hotel Royal Palace	1054	2445
282	2011-12	297	141	Hotel Royal Palace	1054	4085
283	2012-13	297	142	Hotel Royal Palace	1054	500
284	2010-11	297	143	Hotel Harsh	502	128181
285	2010-11	297	144	Rudra Castle	476	117390
286	2010-11	297	145	Cosmo	42	4990
287	2010-11	297	146	Sun Palace	1036	4243
288	2010-11	297	147	Raunack Palace	975	79204
289	2010-11	297	148	City International	260	958585
290	2010-11	297	149	Aura De Asia	1197	259797
291	2010-11	297	150	Sky Rich Inter	861	313390
292	2010-11	297	151	Hotel Shaleen	369	151680
293	2010-11	297	152	Surya Shelter	411	997840
294	2010-11	297	153	Hotel Delhi Pride	1116	182387
295	2010-11	297	154	Star World	1155	362337
296	2010-11	297	155	White House Conti	104	814187
297	2010-11	297	156	Universe Inn	1198	303443
298	2010-11	297	157	Sehed Inn	1080	105611
299	2010-11	297	158	Mohini Palace	279	72192
300	2010-11	297	159	Sheesh Mahal	6	160714
301	2010-11	297	160	Tribhuvan Palace	233	188557
302	2010-11	297	161	Raunak International	850	271770
303	2010-11	297	162	Hotel Tripti	961	365896
304	2010-11	297	163	Crown	704	92527
305	2010-11	297	164	Hotel Sobtl	19	945973
306	2010-11	297	166	Crystal Palace	163	6474
307	2010-11	297	167	Vishesh Cent	569	7414
308	2010-11	297	168	Hotel Elegant Inn	215	10344
309	2010-11	297	169	Rljak Cont	813	3000
				TOTAL		20537667

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Para (refer para 02 of 2012-13)

Sub:- Recoveries on account of License fee/water charges – balance recovery of Rs.33580/-

Internal audit of 2012-13 under para 02 has observed short recovery of License Fee/Water Charges of Rs.95484/- i.r.o. 19 employees of the department. Now, the department has shown compliance/recovery of Rs.61904/-, which has been verified from records and dropped from the para. The rest Rs.33580/- has now been taken afresh under this para as per details below:-

S.No.	Name, designation with address	PBR page No. of 2012-13	Period from - to	Revised L/F	Existing L/F (as per PBR)	Balance to be recovered	No. of months	Total amount (L/F) to be recovered
1	Manish Garg, GM (Excise) 10/TV Greater Kallash	08	07/12 to 02/14	Rs.420/-	Rs.293/-	Rs.127/-	20	Rs.2540/-
2	Ravinder Singh Rawat, S.I., 807/1, Gulabi bagh	73	07/12 to 02/14	Rs.115/-	Rs.80/-	Rs.35/-	20	Rs.700/-
3	Dhirender Kumar, 180, SHA Complex, Rohini	137	07/12 to 02/14	Rs.380/-	Rs.265/-	Rs.115/-	20	Rs.2300/-
4	Ramesh Kumar Karan Sec. 18 Rohini	137	07/12 to 02/14	Rs.380/-	Rs.265/-	Rs.115/-	20	Rs.2300/-
5	Munish Kumar, Insp III, A-05, Sewa Kutir, K. Way Camp.	48	07/12 to 02/14	Rs.115/-	Rs.81/-	Rs.34/-	20	Rs.680/-
Total L/F								Rs.8520/-

S.No.	Name, designation with address	PBR page No. of 2012-13	Period from - to	Revised W/C	Existing W/C	Balance to be recovered	No. of months	Total amount (W/C) to be recovered
1	Manish Garg, GM (Excise) 10/TV Greater Kallash	08	07/12 to 02/14	Rs.315/-		Rs.315/-	20	Rs.6300/-
2	Ravinder Singh Rawat, S.I., 807/1, Gulabi bagh	73	07/12 to 02/14	Rs.157/-	Rs.9/-	Rs.148/-	20	Rs.2960/-
3	Dhirender Kumar, 180, SHA Complex, Rohini	137	07/12 to 02/14	Rs.196/-	Rs.15/-	Rs.181/-	20	Rs.3620/-
4	Ramesh Kumar Karan Sec. 18 Rohini	137	07/12 to 02/14	Rs.196/-	Rs.38/-	Rs.166/-	20	Rs.3320/-
5	Munish Kumar, Insp III, A-05, Sewa Kutir, K. Way Camp.	48	07/12 to 02/14	Rs.157/-	Rs.10/-	Rs.147/-	20	Rs.2940/-
6	Ravinder Kumar, Lab Assistant, 825, Type I, Gulabi Bagh	27	07/12 to 02/14	Rs.157/-	Rs.9/-	Rs.148/-	20	Rs.2960/-
7	Valender Kumar, Lab Asstt. 190 Type I, Gulabi Bagh	28	07/12 to 02/14	Rs.157/-	Rs.9/-	Rs.148/-	20	Rs.2960/-
Total W/C								Rs.25060/-

Department may take up the aforesaid recovery of L/F & W/C with the departments where they have been transferred for early recovery and compliance thereof be shown to next audit.

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PART - II
(Current Audit Report)

2012-13 to 2014-15

Ref Audit Memo No. 14
Date: 05/10/2016

PARA -1

Sub:- Outstanding Luxury Tax Recovery of Rs. 11,96,39,901/- assessed during 2015-16.

During test check of the Demand & Collection Register/Account of Luxury Tax maintained by the Office of Excise, Entertainment & Luxury Taxes Department for the year 2015-16, it is observed that Tax due shown in the register have not been recovered till date as per details given below :-

Sr. No.	Assessment Year	DCR Page No.	Name of the establishment/Hotel	RC No.	Amount Pending
1.	2013-14	1	Hotel Claridges	ND/001	162394
2.	2007-08	1	The Indian Intt of Tech.	Un-regd.	276504
3	2008-09	1	The Indian Intt of Tech.	Un-regd.	176961
4.	2009-10	1	The Indian Intt of Tech.	Un-regd.	444901
5.	2013-14	1	Alpine Hotels & Suits	S/1213	11413
6.	2013-14	1	M/s Crown Plaza	NW/1216	440260.
7.	2012-13	1	Delhi Gym Khana Club Ltd	Un-regd	9911510
8	2013-14	1	Delhi Gym Khan club Ltd	Un-regd	8850547
9.	2013-13	1	The Legend Pvt. Ltd.	S/084	11050

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10.	2011-12	1	City Seasons Hospitality	S/1281	182590
11.	2012-13	1	M/s Citi Hone	S/763	4086
12.	2012-13	1	M/s Citi Centre	S739	3316
13.	2013-14	2	M/s Rouge Inc.	ND/1830	15538
14.	2013-14	2	m/S Oscar Hostel	S/1035	7308
15.	2012-13	2	M/s Dolly Farms & Resort	S/290	77966
16.	2012-13	2	M/s Intejrated Social intiating	S/1320	8424
17.	2013-14	2	M/s Seven Sea	NW/653	28835
18.	2012-13	2	M/s Guryva Inn	C/1319	5499
19.	2013-14	2	M/s Looks Salar	C/1514	8000
20.	2013-14	2	New Age Salon	E/1426	10672
21.	2013-14	2	M/s Kailas Inc	S/1493	8000
22.	2013-14	3	M/s Volge Int	C/876	5000
23.	2013-14	3	M/s Le Roi	C/1119	5000
24.	2014-15	3	M/s Heritage	C/1107	6000
25.	2012-13	3	M/s Silver Stone	C/1298	2231
26.	2012-13	3	M/S Aira Xing	C/1304	1000
27.	2012-103	3	M/s Durga Int.	C/725	7075
28.	2012-13	3	M/s City Star	C/1703	2285
29.	2013-13	3	M/s V2 Wellfness Services	S/1588	2500
30.	2012-13	3	M/s KM Int.	C/1445	2015
31.	2012-13	3	M/s Kycjt Gikudat Ubb	C/283	12190

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32.	2012-13	3	M/s Neelam Place	C/329	2000
33.	2012-13	3	M/s Charm Beauty	S/1824	5648
34.	2014-15	3	M/S Gadwin DX	C/227	6000
35.	2014-15	3	M/s Grand Gadwin	C/694	6000
36.	2012-13	3	M/s Bright	ND/853	3000
37.	2012-13	3	M/s Savgandhikg Sed	S/1748	658
38.	2012-13	3	M/s Rainbow Fitness	SW/1620	4028
39.	2012-13	3	M/s Akshay Palace	C/031	1422
40.	2012-13	3	m/S Sparsh Beauty Care	SW/17314 6	1500
41	2012-13	3	M/s GTsnr Eot Dslon	N/1755	14418
42.	2012-13	4	M/s R.G. Associate(suraj)	NW/1656	1000
43.	2012-13	4	M/s Samart Inn	NW/619	1000
44.	2012-13	4	M/s Student Shalter	N/1863	1000
45.	2013-14	4	M/s Student Shalter	N/1863	4042
46.	2012-13	4	M/s Royal Mirage	NW/1768	4000
47.	2013-14	4	Hotel Park Place	W/1202	3000
48.	2012-13	4	M/s Govindam	SW/1383	3000
49.	2012-+13	4	M/s Grand Seasons	SW/1418	3000
50.	2012-13	4	Hotel Toronto Guest	S/1788	1468
51.	2012-13	4	M/s Veer Palace	SW/1214	15079

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52.	2013-14	4	M/s Jaggi Palace	C/1067	1000
53.	2010-11	4	Le Heritage	C/508	2500
54.	2012-13	4	Le Heritage	C/508	1000
55.	2012-13	4	Hotel Palace	C/068	3261
56.	2012-13	4	M/s Grand Venetia	NW/1218	11627
57.	2012-13	4	M/s Fitness First	NW/1911	5503
58.	2012-13	4	M/s Madana Beauty	s/1556	3000
59.	2012-13	4	M/s Shalimar Social	NW/735	5970/-
60.	2012-13	4	m/S Chirag Palace	S/1835	4000
61.	2014-15	4	M/s Jyoti Dx	C/624	1579
62.	2012-13	4	M/s Prince Inr	C/022	8398
63.	2012-13	4	M/s Karan Palace	S/444	1700
64.	2012-13	4	M/s Kapoor Inn	S/185	3500
65.	2012-13	4	The Rojal Park	S/1555	3150
66.	2012-13	5	M/s Style N X s	S/1718	11000
67.	2012-13	5	M/s Martina WU	S/1837	10148
68.	2012-13	5	M/s Olympia Fitness	S/1539	19867
69.	2012-13	5	M/s Jeniffer Inn	C/1048	2000
70.	2012-13	5	M/s Manchanda Int	S/1480	2000
71.	2012-13	5	M/s Tarika Gym SSPS	W/668	3219
72.	2012-13	5	M/s Velentine Banqu plex	W/1374	1500
73.	2012-13	5	M/s Beautina Herbal	W/1917	4500

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74.	2012-13	5	Karan Guest House	S/446	1083
75.	2012-13	5	M/s Celebration Garden	W/1429	3573
76.	2012-13	5	M/s Dee marka	W/737	1500
77.	2012-13	5	M/s Rana DX	C/118	2374
78.	2012-13	5	Paradise Inn	C/1378	4707
79.	2012-13	5	City-Castle	G/4061	4178
80.	2012-13	5	The Sagar Regidency	S/544	3214
81.	2013-14	5	-do-	S/544	2224
82.	2013-14	5	M/s Martina Wa	S/1837	2114
83.	2012-13	5	M/s Majestic Guest House	S/1273	9809
84.	2013-14	5	M/s Majestic Guest House	S/1273	1500
85.	2014-15	5	M/s Majestic Guest House	S/1273	2500
86.	2012-13	5	M/s M/s Revital Gym	W/1506	3000
87.	2014-15	5	Singh Empire	C/792	1000
88.	2014-15	5	M/s Stay Well DX	C/1762	1000
89.	2012-14	5	Shri Krishna Wellness	N/1812	1000
90.	2012-13	6	Hotel Silver Shine	C/783	2000
91.	2012-13	6	Hotel India Internal	C/678	2000
92.	2012-13	6	Ajanta Beauty Parlour	S/1838	12500

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93	2012-13	6	M/s Tera Hotel	W/1497	2000
94.	2014-15	6	M/s Tera Hotel	W/1497	1000
95.	2012-13	6	M/s K.G. Palace	C/913	5000
96.	2012-13	6	Haris court	S/1208	12697
97.	2012-13	6	Shubham Banquit	W/1862	7365
98.	2012-13	6	Jivitesh	C/1269	5000
99.	2013-14	6	Jivitesh	C/1269	7500
100.	2012-13	6	R J Community Hall	NW/1428	4118
101.	2012-13	6	Seven Sea Eva	S/1739	2000
102.	2012-13	6	SRK Hospitality	W/1788	18145
103.	2012-13	6	Gokul Garden Bouquet	SW/1384	3000
104.	2012-13	6	Kerla Ayurveda	S/1795	6000
105.	2012-13	6	Amara Hotel	S/1112	1500
106.	2012-13	6	Zorba Cnt	S/1682	2000
107.	2012-13	6	Livita Services	S/1493	5000
108.	2012-13	6	Conclave Banquet	S/877	13500
109.	2012-13	6	M/s B n K Business	S/138	46737
110.	2012-13	7	M/s Trinity Makeovers	SW/1573	2842
111.	2012-13	7	M/s Prinee Poloma	C/224	10630
112.	2011-12	7	M/s Jet Inn & Suit	SW/1285	2900
113.	2012-13	7	M/s Jet inn & Suit	SW/1285	3500
114.	2012-13	7	Madhuban inn	S/1265	5000
115.	2012-13	7	Camclave Com fort	S/645	19050
116.	2012-13	7	Conclave	S/645	29582

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117.	2012-13	7	M/s Gym Sons	W/1540	8500
118.	2012-13	7	Sports Fit World	SW/1604	21257
119.	2013-14	7	Delhi 55 Guest House	C/1876	5513
120.	2014-15	7	-do-	-do-	1000
121.	2013-14	7	Hotel Kabli	S/445	6263
122.	2012-13	7	RAvissant Pvt. Ltd	S/1530	2500
123.	2013-14	7	Bells (Spa)	S/1417	4377
124.	2012-13	7	Richi Rich Restaurant	NW1436	3182
125.	2012-13	7	Tarang Garden	E/1467	11519
126.	2012-13	7	Javed Habib Hair	S/1770	4874
127.	2012-13	7	Gulmohar Sport	S/048	5000
128.	2012-13	7	Gymplex Fitness Zone	NW/1636	2000
129.	2012-13	7	Hotel Diplomat	S/1186	6000
130.	2012-13	7	Sanskriti Grease	S/1900	5000
131.	2012-13	7	Bulbul Resort	W./1774	3000
132.	2013-14	8	Bulbul Resort	W./1774	3000
133.	2012-13	8	Harry & Sonia	S/1611	11981
134.	2012-13	8	Maharaja Banquet	S/1603	10206
135.	2012-13	8	Guru Kirpa Farms	NW/1455	6765
136.	2012-13	8	Suncity	C/889	5000
137.	2013-14	8	Hotel Rana DX	C/118	1500
138.	2014-15	8	Hotel Rana DX	C/118	1500
139.	2013-14	8	Hotel China DX	C/1237	1500
140.	2012-13	8	Neelgagan Hotel	SW/462	1500

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141.	2012-13	8	Hotel King Castle	C/368	1000
142.	2012-13	8	Maharani Lodge	C/674	1500
143.	2012-13	8	Mahalaxmi Hotel	C/842	19951
144.	2012-13	8	Hotel Kafila	C/577	2500
145.	2014-15	8	The Allure	S/1628	6000
146.	2012-13	8	Fitness Finesse	S/1357	1990
147.	2012-13	8	Bulbul Hotel	S/1416	10000
148.	2013-14	8	Bulbul Hotel	S/1416	14710
149.	2012-13	8	Barket Inn	S/881	21633
150.	2012-13	8	Wamita Hos.	NW/1548	13346
151.	2012-13	9	Karun	SW/1491	4500
152.	2012-13	9	Airport Hotel SRC	SW/213	8976
153.	2012-13	9	TNC Cugem Pvt. Ltd.	W/1799	5000
154.	2012-13	9	Imperial Hotel	N/1765	6210
155.	2012-13	9	Wood Apple Re	E/1204	5000
156.	2012-13	9	Royal Palace	N/1539	4260
157.	2013-14	9	Uppal International	C/1854	10154
158.	2014-15	9	Uppal International	C/1854	4562
159.	2013-14	9	KNS Hospitality	NW/1458	18970
160.	2012-13	9	Karan Palace	S/444	10436
161.	2012-13	9	Junction 36	C/1435	5102
162.	2012-13	9	Hotel Hari Plorpo	C/959	11505
163.	2012-13	10	Twin Tree	SW/1170	4500
164.	2012-13	10	Darpan Fitness	NW/1651	4277
165.	2012-13	10	The R. Blues	SW/553	81279

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166.	2013-14	10	Om Garden	S/1586	5000
167.	2012-13	10	Om Garden	S/1586	11414
168.	2012-13	10	Plum Saloon	S/1568	15085
169.	2012-13	10	Le-Cadre	S/1085	8000
170.	2013-14	10	Imperial Hotel	N/1765	5400
171.	2012-13	10	J.P. Hotel	W/1206	4000
172.	2013-14	11	Vouge	W/1512	4000
173.	2013-14	11	Piccadilly Hotel	W/1066	14241
174.	2012-13	11	Regent Grand	W/1500	12355
175.	2013-14	11	Gautam Residency	C/893	8000
176.	2012-13	12	T.T. Footcare	S/1943	5000
177.	2012-13	12	Hotel Paul Court	C/258	4645
178.	2013-14	12	Le Heritage	C/508	8555
179.	2014-15	12	Le Heritage	C/508	3329
180.	2012-13	12	Royal Holiday	C/832	6034
181.	2012-13	12	Tres Talk	SW/1752	5400
182.	2012-13	12	Hotel Crest Inn	C/835	5000
183.	2012-13	12	Trendz Saloon Spa	NW/96	7000
184.	2012-13	12	Trendz Saloon Spa	NW/100	7000
185.	2012-13	12	Trendz Saloon Spa	NW/101	7000
186.	2013-14	13	Cosy Palace	S/917	5000
187.	2013-14	13	The Amber	S/1881	9000
188.	2012-13	13	Aura Hair	SW/1849	5500
189.	2014-15	13	Hotel Ashoka Int	C/1533	4525
190.	2012-13	13	Hospitality Solution	S/810	115894

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191.	2013-14	13	Hospitality Solution	S/810	112366
192.	2012-13	13	The Residence	S/997	487505
193.	2013-14	13	The Residence	S/997	108991
194.	2012-13	13	Pal Inn	W/1294	16088
195.	2013-14	13	Pal Inn	W/1294	11326
196.	2012-13	13	New Friends Club	W/1294	7009
197.	2013-14	13	K.C. Palace	C/913	8000
198.	2012-13	14	Nice Palace	C/607	16547
199.	2012-13	14	Hotel Royal Residence	C/702	9080
200.	2013-14	14	Green Guest House	C/1705	8014
201.	2013-14	14	Meridian Palace	C/1034	12823
202.	2012-13	14	Meridian Palace	C/1034	41445
203.	2012-13	15	Swiss Int	W/1734	5680
204.	2013-14	15	Tavisha	S/1987	14900
205.	2013-14	15	Loard Inn	S/566	6000
206.	2012-14	15	Signature Grant	W/1163	312889
207.	2012-16	15	The Heritage	S/1167	9000
208.	2013-14	15	The Legend Inn	S/084	11373
209.	2012-13	15	New Int. Inn	S/488	388813
210.	2013-14	15	Capital Hills	S/1886	99402
211.	2012-13	15	Khanna Residency	S/550	6682
212.	2012-13	16	Spa Time Body	14695	6682
213.	2012-13	16	Hotel Tushar Contin	C/1030	17426
214.	2012-13	16	Hotel Twenty	G/1278	19416

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			Twenty		
215.	2012-13	16	Lily White	S/1141	20000
216	2012-13	16	Blue Pearl	C/838	20877
217.	2012-13	16	Vishal Residency	C/814	5000
218.	2012-13	16	Vishal Heritage	C/905	5000
219.	2011-12	16	Oak Land	S/1104	12500
220.	2011-12	16	Park Land Hos	S/880	12000
221.	2011-12	16	Green-Valeey	S/915	10000
222.	2012-13	16	Zaara Hos	SW/1088	61743
223	2013-14	16	Zaara Hos	SW/1088	57751
224.	2014-15	16	Zaara Hos	SW/1088	6000
225.	2012-13	17	Ekatra Hos	S/1526	10348
226.	2012-13	17	Seven Pearls Hotelq	W/1542	5803
227.	2012-13	17	SIB East Inn	W/1127	12097
228.	2012-13	17	Punjabi Bagh Club	W/1678	7500
229	2012-13	17	ITDC Ltd	S/244	6718
230.	2012-13	17	East Inn	W/1128	10288
231.	2012-13	17	Ravi Kishor Enterprises	NW/1370	8018
232.	2012-13	17	Sun Village Inn	S/135	19700
233.	2012-13	18	West Delhi Inn	W/1641	5000
234.	2013-14	18	Hamilton Hotel Pvt Ltd	S/147	60
235.	2012-13	18	Pearl Grand	E/1375	
236.	2012-13	18	Fortune Park	S/1252	2

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237.	2012-13	18	Hotel Grand Sarta	S/120	491152
238.	2012-14	18	Shyam Int. Inn	S/056	169405
239.	2012-13	18	Emblem Hotel	S/1009	39902
240.	2012-13	18	RK International	S/425	8698
241.	2012-13	18	Kastle Guest House	C/004	16744
242.	2012-14	18	Westend Holiday Home	S/667	34774
243.	2012-13	18	Cours	ND/74	8000
244.	2012-13	19	Lloyed House	S/181	8837
245.	2012-13	19	Chanky	C/235	14000
246.	2014-15	19	Garden View	C/829	5193
247.	2012-13	20	Hotel Relex Inn	W/1129	171680
248.	2012-13	20	Kaya inn	SW/1916	52291
249.	2012-13	20	Taurus Hotel	SW/1120	257561
250.	2012-13	20	Eliza Con.	X/308	8114
251.	2012-13	20	Cartel Palace	C/285	15784
252.	2012-13	20	Taksh Inn	C/309	11557
253.	2012-13	20	Hilton Palace	C/421	8000
254.	2012-13	20	Red Castle	C/415	33006
255.	2012-13	20	M.S. Regency	C/634	5163
256.	2012-13	20	Ambica DX	C/787	16047
257.	2012-13	20	T.G. Leisure	SW/615	208007
258.	2012-13	20	Stallions	S/1146	9001
259.	2012-14	20	Stallions	S/1292	7000
260.	2012-14	21	Varsha Hair & Beauty	S/2016	10000

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261.	2012-13	21	Shubh Nimantran	W/1520	12247
262.	2012-13	21	La Sona Gym	N/1598	15000
263.	2012-13	21	Lavish The Sosfy	NW/1698	18000
264.	2012-13	21	Images	S/1470	10141
265.	2012-14	21	The Royal Residency	S/454	70717
266.	2012-14	21	Alcor Spa	S/1840	12474
267.	2013-14	21	Venus Ent.	NW/1932	5118
268.	2012-13	21	Sunrise Villa	S/587	74419
269.	2012-13	21	Mantra Amattas	S/1196	1228969
270.	2012-13	21	Saubhagya Banquet	E/1386	7198
271.	2012-13	21	Tranquilize Spa	W/1826	77172
272.	2012-13	21	Zebdiel Ent	C/1353	5000
273.	2012-13	21	Jhankar Banquet	E/1423	21574
274.	2012-13	21	POitrash Grand	C/1156	32944
275.	2012-13	22	Saptagiry	SW/926	7305
276.	2012-13	22	Malik con	SW/1223	8000
277.	2012-13	22	Highway Crown	SW/1109	5402
278.	2012-13	22	Green Place	SW/935	8000
279.	2012-13	22	Indira Intr.	SW/1094	8000
280.	2012-13	22	Mohan Villas	NW/1144	7320
281.	2012-13	22	Face to Face	S/1595	13645
282.	2012-13	22	Preet Banquet	NW/1504	7077
283.	2012-13	22	Dolls & Brides	S/1740	9627
284.	2012-13	22	Katyal Garden	NW/1461	5000

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285.	2012-13	22	Gaiety Palace	S/611	11085
286.	2012-13	22	Park Land	S/915	13000
287.	2012-13	23	Trinity Consultancy	S/1073	15124
288.	2012-13	23	Welcome Hotel	SW/1169	1343591
289.	2012-13	23	The Mohan Mittal	N/1508	28380
290.	2012-13	23	Sehrawat Inn	SW/984	10000
291.	2012-13	23	Regent Copn	C/559	5000
292.	2012-13	23	Sushree Con	C/1231	65034
293.	2012-13	23	Solitairs	E/681	8032
294.	2012-13	23	Jai Parkash Inn	C/1306	6005
295.	2012-13	23	The W	C/1693	5092
296.	2012-13	24	Eros Grand Resort & Hotel Pvt. Ltd.	E/1195	124581
297.	2012-13	24	Krishna Residency	SW/1426	6775
298.	2012-13	24	Clark Greens	SW/900	10000
299.	2012-13	24	The Grace	SW/1172	16320
300.	2012-13	24	Corporate Hotel	SW/1227	10382
301.	2012-13	24	Hotel Runway	SW/1279	10515
302.	2012-13	24	Attraction Gym	S/1861	14714
303.	2012-13	24	The Saket 27	S/1145	27426
304.	2012-13	24	Le Meridian	ND/050	120359
305.	2012-13	24	Meenakshi Dutt	W/1724	5000
306.	2012-13	24	Neha Beauty Clinic	W/1900	18925
307.	2012-13	24	Dodles Residency	S/1266	20000
308.	2012-13	24	Tan Unisex Saloon	S/1865	15000
309.	2012-13	24	Blue Gym	S/1525	7000

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335.	2013-15	26	Hotel Shuhul Contin	S/869	14000
336.	2012-13	26	Diplomat	ND/052	34750
337.	2012-13	26	Hibicus Wellness	SW/1554	5000
338.	2012-13	26	Kohli Tent House	SW/1749	6500
339.	2012-13	26	Kempinski Ambisasy	E/1700	13732
340.	2012-13	26	Vice Health Care	NW/1358	4559492
341.	2012-13	26	Rockland Inn	S/057	15770
342.	2012-13	26	Aashraye	S/1241	10000
343.	2012-13	26	Somkamal Fitness	W/1607	38639
344.	2012-13	26	Rajwada Palace	N/1339	45100
345.	2012-13	26	Jawed Habib Hair	S1968	15964
346.	2012-13	26	Art of Curry	NW/1518	21842
347.	2012-13	26	Hair N Shanti Unises	S/1930	63527
348.	2012-13	26	Curves Int.	E/1478	12121
349.	2012-13	26	Metro Club	W/1409	17120
350.	2012-13	26	Ramhan	W/1203	13702
351.	2012-13	27	Mithaas Farm	NW/1599	16000
352.	2012-13	27	Meghna Beauty	S/1632	6584
353.	2012-14	27	R & R Inc	S/1634	208960
354.	2012-16	27	Mithaas Farm	NW/1599	16000
355.	2012-16	27	Express 66		1954164
356.	2012-15	27	S.R. Motel	NW/1545	12000
357.	2012-13	27	The Laneer Guest	S/1794	29698
358.	2012-13	27	Metal Health Club	W/1516	23000

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359.	2012-14	27	Khubsurat Beauty	S/1567	11570
360.	2012-13	27	T.G. Health Boutique	S/1776	20000
361.	2012-13	27	Shubh Lagan Ban	E/1448	12020
362.	2012-13	27	Hotel Royal Plaza		605446
363.	2012-13	27	R.S. Hospitality	W/1676	470500
364.	2012-13	27	City Park Green	NW/1403	91840
365.	2012-13	27	Balaji Shapes N Styles	W/1708	124600
366.	2012-13	27	Fitnutz The Complete	NW/1640	102760
367.	2012-13	27	Indulge Spa	W/1813	113680
368.	2012-13	27	Royal Garden	NW/1684	179200
369.	2012-13	28	Richmond lee Castle	NW/1860	124600
370.	2012-13	28	D. Bellissa	W/1666	124600
371.	2012-13	28	D.Divas Saloon & Fitness	W/1690	113680
372.	2012-13	28	Nishant Garden	W/1751	102760
373.	2012-13	28	BD the Gym	W/1664	102760
374.	2012-13	28	Hotel Shubham Villas	W/972	16192230
375.	2012-13	28	Fraser Suiles Akifa	E/1289	6127857
376.	2012-13	28	Hotel Green Palace	S/1463	1491906
377.	2012-13	28	Cholet Guest House	S/1053	1310492
378.	2012-13	28	Abmica	S/1006	21000
379.	2012-13	28	Kanishka Garden	W/1623	102760

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380.	2012-13	28	Fitness Revolution	NW/1550	102760
381.	2012-13	28	Ravi Kumar Ashok Kumar	NW/1715	102760
382.	2012-13	28	Body Blastere	S/1583	102760
383.	2012-13	28	Victorious Gym	E/1658	102760
384.	2012-13	28	Govindam Manglik	S/1631	102760
385.	2012-13	28	Chander Fitness	S/1945	157360
386.	2012-13	28	Breath Fitness	S/1686	124600
387.	2012-13	28	Flex Body	S/1570	157360
388.	2012-13	28	New Friends Club	S/1385	189500
389.	2012-13	28	Intense Fitness	S/1804	157360
390.	2012-13	28	Ex. Grand Shoda	SW/1284	531568
391.	2012-13	28	MSIC Residency	SW/1692	649143
392.	2012-13	28	Star Grand Vill	S/1151	209807
393.	2012-13	28	Amby Inn	S/1152	28763
394.	2012-13	28	Cur N Curve Fit	C/1397	15000
395.	2012-15	29	Sawraj DX	C/413	39886
396.	2012-13	29	Sawraj DX	C/413	48886
397.	2012-13	29	The Torando	SW/1610	78220
398.	2012-13	29	Dronachrya The Gym	SW/1821	1055207
399.	2012-13	29	X Factor	S/1566	116440
400.	2012-13	29	SK Royal Castle	SW/1585	422200
401.	2012-13	29	Civil Officer Ins	ND/1796	779700/-
402.	2012-13	29	Vicky S Touch	C/1515	78220
403.	2012-13	29	Jawed Habib	C/1659	78220

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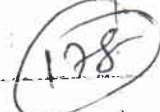
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404.	2012-13	29	Manjishta Ayurved	C/1452	78220
405.	2012-13	29	Interface Beauty	S/1590	94600
406.	2012-13	29	FNP Wedding	SW/1673	78220
407.	2012-13	29	Priya Ent	SW/1735	72760
408.	2012-13	29	CP 65 Banquet	W1952	228400
409.	2012-13	29	Vatika Con.	W/1781	206500
410.	2012-13	29	Plantinum Gym	NW/1713	113680
411.	2012-13	29	Khushi	E/1661	113680
412.	2012-13	29	Kapsa Wellness	W/1795	373000
413.	2012-13	29	Cloud Food Hos.	NW1366	343000
414.	2012-13	29	Health To offer	N /1719	343000
415.	2012-13	29	Ely Siym Wellness	NW/1477	397000
416.	2012-13	29	SK Hotel & Resort	NW/1517	1162000
417.	2012-13	29	Well Being Gym	S/1630	113680
418.	2012-13	29	O2 Wellness	S/1577	124600
419.	2012-13	29	Ambica Pillar	S/1759	124600
420.	2012-13	29	Club 9	E/1744	113680
421.	2012-13	29	Satwah Guest	S/1045	299200
422.	2012-13	29	Isha Natyral	S/1492	116200
423.	2012-13	29	Reeva Saloon	E/1443	102760
424.	2012-13	30	Jolly Good	E/1993	102760
425.	2012-13	30	Plantinam Health	E/1675	102760
426.	2012-13	30	Prince & Princess	S/1581	102760
427.	2012-13	30	Sarwan Hotel	SW/1797	8572
428.	2012-13	30	Ambica Pillar	S/1757	2254000

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429.	2012-13	30	Him Auro well	S/1810	92960
430.	2012-13	30	Sri Ram Place	E/1482	82040
431.	2012-13	30	Extreme Fitness	E/1791	102760
432.	2012-13	30	White House Party	W/1600	113680
433.	2012-13	30	Adonis	S/291	124600
434.	2012-13	30	Jukaso Inn	ND092	1376372
435.	2012-13	30	Indulge Spa	S/1811	102760
436.	2012-13	30	Anek Sales	E/1791	16982
437.	2012-13	30	Mayur Palace	E/1578	82760
438.	2012-13	30	Moksla Spa	W/1782	151900
439.	2012-13	30	Saraswati Vatika	W/1621	151900
440.	2012-13	30	Abhinandan Vatika	W/1622	151900
441.	2012-13	30	Krishna Saloon	W/1602	393800
442.	2012-13	30	Prince & Princess	S/1582	102760
443.	2012-13	30	Asian Saga Spa	S/1742	179200
444.	2012-13	30	Panchila Club	S/1892	179200
445.	2012-13	30	Aman Spa	S/1920	151900
446.	2012-13	30	Mystic Styles	S/1721	151900
447.	2012-13	30	Indulge well	S/1929	184600
448.	2012-13	30	Star banquet	N/1659	124600
449.	2012-13	30	Aura Green Park	S/1793	124600
450.	2012-13	30	Club Rush	W/1674	124600
451.	2012-13	30	Life Line Health	S/1737	80960
452.	2012-13	30	A & N Ent.	S/1770	124600
453.	2012-13	30	Ashok Place	SW/08	113232

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454.	2012-13	31	Rahul Place	C/409	53483
455.	2012-13	31	Airport Authority	S/1091	100150
456.	2012-13	31	The Gym Excellence	SW1248	78220
457.	2012-13	31	Ashoka Avenbue	SW/1654	94600
458.	2012-13	31	Pisces Garden	SW/1206	94600
459.	2012-13	31	Metro Con	C/601	120541
460.	2012-13	31	Hollywool Hos.	SW/1802	258400
461.	2012-13	31	Talent Gym	SW/1565	78220
462.	2012-13	31	Ganga Int.	SW/1617	333665
463.	2012-13	31	Aravali Villa	SW/1789	137614
464.	2012-13	31	Int. Raj Res	SW/1669	278234
465.	2012-13	31	Suncity Blue	SW/1615	265896
466.	2011-16	31	Vension Villa		4842625
467.	2012-13	31	D Bellissa	W/1666	124600
468.	2012-13	31	Millinium Res.	SW/1730	182760
469.	2012-13	31	O2 Spa	SW/1557	154996
470.	2012-13	31	SP Kapoor Farm	SW/1465	104600
471.	2012-13	32	3D the Gym	W/1664	102760
472.	2012-13	32	Nishant Garden	W/1751	102760
473.	2012-13	32	Hans Plaza	ND/07	20926
474.	2012-13	32	Manglam Farm	21190	102760
475.	2012-13	32	Jet Inn	SW/1116	846738
476.	2012-13	32	Hotel Madhuban	SW/1017	324211
477.	2012-13	32	Chalet Guest House	S/1053	1310492

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478.	2012-13	32	Filnutzthe Complate	NW/1640	102760	
479.	2012-13	32	Hotel Vishesh Cont	W/996	339400	
480.	2012-13	32	Indulge Spa	W/1813	113680	0
481.	2012-13	32	Dia Ditness	SW/1614	16659	
482.	2012-13	32	Intel Emp	S/930	15746	
483.	2012-13	32	Richmond lee Castle	NW/1860	124600	0
484.	2012-13	32	Royal Garden	NW/1684	179200	0
485.	2012-13	32	Fraser Suites	E/1289	6127857	0
486.	2012-13	32	Hotel Green Palace	S/1463	1491906	0
487.	2012-13	32	Hotel Shubham Villas	W/972	16192230	0
488.	2012-13	32	City Park Green	NEW/1403	91840	0
489.	2012-13	33	Balaji Shapes	W/1708	124600	
490.	2012-13	33	R. S. Hospitality	W/1676	470500	0
491.	2012-13	33	Sun City Blue	SW/1615	265896	
492.	2012-13	33	Madhu villa	SW/1091	42415	
			Total		11,96,39,901/	

Sincere efforts may be made by the department to recover the above outstanding Luxury Tax from the concerned establishments

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SW/1091

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Para No. 2
Par No. 42

Para No. 2

Ref:- Audit Memo No. 6

Dated- 03/10/2016

Sub:- Short Recovery of Rs. 1,560/- towards License Fee.

As per order of Dy. Director of Estates (Policy) No.18011/1/2013-POL-III, Ministry of Urban Development, Directorate of Estate dated 21/11/2013 the subscription towards License Fee of General Pool Accommodation has been revised.

As per PBR for the year 2015-16, it has been observed that Residential Accommodation have been allotted to Employees of the Department of Excise, Entertain & Luxury Tax, Vikas Bhawan, New Delhi, short recovery of the License fee has been made in the following cases:

Pay Bill Register (2015-16)

Name & Designation	Residence	Period	Deducted (Rs.)	To be Deducted (Rs.)	Difference of amount X number of months (Rs.)	Total amount to be recovered (Rs.)
Sh. Praveen Kumar, Inspector	81/5, Sector-5, Type-II, Pushp Vihar, New Delhi	01/07/2013 to 30/09/2016	205	245	40X39	1,560/-
		Total Recovery				1,560/-

Short recovery of Rs.1,560/- towards License Fees from concerned employee may be made after due verification of record and compliance be shown to next audit.

All ready settled
Imo-23.

Para No. 5

Ref. Audit Memo No. 7
Dated 03/10/2016

Sub: Verification of remittance in respect of Department of Excise, Entertainment & Luxury Tax, Vikas Bhawan, New Delhi

Pay & Accounts Office-10 was requested to verify remittance vide letter No. dated 0/10/2016. Till date verification of remittance from PAO-10 has not been verified. Details are given as under:-

Sr. No.	Challan No.	Date	Amount (inRs.)
1	13041539025	13/04/2015	7,50,000/-
2	20041542058	20/04/2015	7,75,000/-
3	05051549856	06/05/2015	5,90,000/-
4	11	26/05/2015	1,76,000/-
5	22061570111	23/06/2015	3,60,000/-
6	14	26/06/2015	1100/-
7	07071575293	08/07/2015	4,05,000/-
8	05081586525	06/08/2015	5,80,000/-
9	21081589980	24/08/2015	4,45,000/-
10	09091593877	10/09/2015	2,05,000/-
11	21091596855	22/09/2015	8,20,000/-
12	06101510249	07/10/2015	5,50,000/-
13	36	30/10/2015	1,000/-
14	41	13/11/2015	2,640/-
15	15121532408	15/12/2015	14,65,000/-
16	52	12/01/2016	15,000/-
17	59	15/02/2016	15,000/-
18	65	01/03/2016	39,800/-
19	71	29/03/2016	65,25,716/-
20	16031664975	16/03/2016	1,00,000/-
21	18031665505	18/03/2016	65,25,716/-
22	18031665508	18/03/2016	60,00,000/-

Department may get verified the challan from PAO-10 and compliance may be shown to next audit.

[Signature]

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TAN No. 4 (Reference (Audit Memo No. 19 dt. 05.12.12))

Liveries

From Scrutiny of the registers maintained for the issuance of Liveries by the department, following discrepancies were noticed :-

1. The register maintained for the liveries record is not in the proper proforma.
2. No entries for purchase of Liveries were found in the register. Therefore, it is not possible to find out whether all the liveries purchased were distributed to the employees. As there is no closing balance at the end of the financial year.
3. As per paragraph 5.3 of Handbook on Uniforms of Class III and Class IV Employees provides that in no case should uniforms be supplied after the expiry of the season for which they are intended. But in the absence of date of procurement/distribution of liveries in the registers, it could not be ascertained whether the liveries were distributed within the prescribed time period as per rules.
4. Entries for issuance of Liveries for the year 2008-09 and 2010-11 were not found in the register, which means no uniforms were purchased/distributed to Group C & D employees during the said period. But as per file records the purchases were made in the year 2010. The reasons for not entering the same in the registers may please be intimated to audit.
5. Entries for issuance of liveries to the employees were made for the year 2009-10 and 2011-12 but in no. of cases no signatures were taken from the concerned employees (Page No. 13,14). Therefore, it is not clear from the records that the uniforms were issued to the concerned employee or not.
6. In no. of cases, details of quantity issued to the employees were not entered (P-15)
7. Date of issuance of the uniforms were also not entered, therefore delay in purchase/ distribution of the could not be ascertained.
8. As the due drawn statements were not maintained by the department, it is not possible to ascertain whether the uniforms are due/over due or under drawn during a particular period.
9. Signatures of responsible officers has not been recorded in the register.

Reasons for the above said discrepancies may please be intimated to audit.

(VENKATACHANDRAMP.S)
IAO Party DdH

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Audit Memo No. 07. Dated:-18-02-14

TAN NO.02

Subject: Irregularities in Service Books and Leave Accounts

During the test check of Service Books of the staff maintained by the office of the Exicse. Entertainment and Luxury Department, Govt. of N.C.T. of Delhi, L - Block, Vikas Bhawan, New Delhi, the following short coming have been noticed by the audit:-

S. No.	NAME(Ms/Mrs)& Designation	Remarks
1	Sh. Ram Singh, Chem. Asstt	1. Service not verified w.e.f. 01-09-11 to till date. 2. Photo not attested. 3. Leave record not signed by the HOO.
2	Sh. Suresh Kumar Sood, Gr. II Steno	1. Service not verified w.e.f. 02-08-94 to 31-07-98.
3	Sh. Arun Kumar Sharma, Lab. Asstt	1. Service not verified w.e.f. 01-09-11 to till date. 2. Entry for avalling LTC not signed by the C.A.
4	Sh. Amit Paul, A. C. E.	1. Service not verified w.e.f. 01-09-11 to till date.
5	Smt. Seema Mathur, A. C. E.	1. Service not verified w.e.f. 01-11-11 to till date.
6	Sh. Ramesh Bedi, A. E. C.	1. Service not verified w.e.f. 01-09-11 to till date.
7	Sh. Niraj Kumar Sinha, LDC	1. Service not verified w.e.f. 01-09-11 to till date. 2. Leave account not completed after 31-12-11
8	Sh. Mukesh Kumar Gr. III	1. Service not verified w.e.f. 27-09-11 to till date.
9	Sh. Lalit Malhotra, UDC	1. Service not verified w.e.f. 01-07-12 to till date.
10	Sh. Krishan Kumar Pahuja, UDC	1. Service not verified w.e.f. 01-02-11 to till date. 2. Photo not attested. 3. Leave account not completed after 01-01-12 to till date.
11	Smt. Anju Bhandari, UDC	1. Service not verified w.e.f. 16-09-03 to 29-10-03. 2. Service not verified w.e.f. 25-01-12 to till date.
12	Sh. Anil Kumar, UDC	1. Service not verified w.e.f. 01-08-05 to 30-08-05 2. Service not verified w.e.f. 01-08-11 to till date.
13	Sh. Deepak Kumar, LDC	1. Service not verified w.e.f. 01-07-11 to till date. 2. Service double verified from 15-01-08 to 31-01-08. 3. Leave account not completed after 01-07-12 to till date. 4. Photo not attested.
14	Sh Amit Kumar Verma	1. Photo not attested. 2. Service not verified w.e.f. 01-03-11 to till date.
15	Sh. Sunil Kumar ACE	1. Service not verified w.e.f. 01-01-0-2004 to till date. 2. Leave credited 251 instead of 254.
16	Sh. Rajesh Joshi, ACE	1. Photo not attested.

Service not verified w.e.f. 16-09-03 to 29-10-03
Service not verified w.e.f. 25-01-12 to till date

2. As per Rule -257 of GFR service book should be maintained-in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of it's receipt. Whether the duplicate service book issued to all the officers/officials, if yes then audit may be informed and if not then the reason may be elucidated to audit and needful be done under intimation to audit.

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TAN 03.

Ref. Audit Memo No : 06 Dated:-14/02/2013

Subject:- Income Tax.

During the test check of calculation sheets and form 16 of Income Tax for 2012-13 maintained in the office of the Excise, Entertainment and Luxury tax Deptt , following shortcomings were noticed in granting rebate under section 80(C) of the Income Tax while calculating tax liability of various officials as per details given hereunder:-

1) Sh.Naveen Kumar, Inspector-II

A rebate of Rs. 140000/- as housing loan interest and Rs. 23200/- as principal repayment of housing loan (under Section 80 c) has been granted to him on the basis of a bank statement of Mrs. Jyoti r/o 110, Madangir village, Delhi. The said bank statement does not contains any information about the amount of loan sanctioned, date of sanction, address of the property, present address of the borrower etc. Also name of Sh. Naveen Kumar does not appears in the above statement. The rules on the subject state that for the purpose of availing the rebate the property has to be self occupied and if not self occupied, it is deemed to be on rent. It is not clear whether the said property is self occupied or given on rent.

In the absence of above information it cannot be ascertained that whether the property in question Qualifies for grant of rebate or not? Necessary information/record may be obtained from the official and shown to audit falling, which recovery of income tax plus Cess on the above said amount may be made after verification of facts and figures, under intimation to Audit.

Section 80(C) of the Income Tax Act

Necessary information/record may be obtained from the official and shown to audit falling, which recovery of income tax plus Cess on the above said amount may be made after verification of facts and figures, under intimation to Audit.

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Audit Memo No. 07. Dated:-18-02-14

TAN NO.06

Subject: Irregularities in Service Books and Leave Accounts.

During the test check of Service Books of the staff maintained by the office of the Excise, Entertainment and Luxury Department, Govt. of N.C.T. of Delhi, L - Block, Vikas Bhawan, New Delhi, the following short coming have been noticed by the audit:-

S. No.	NAME(Ms/Mrs)& Designation	Remarks
1.	Sh. Ram Singh, Chem. Asstt.	1. Service not verified w.e.f. 01-09-11 to till date. 2. Photo not attested. 3. Leave record not signed by the HOO.
2.	Sh. Suresh Kumar Sood, Gr. II Steno	1. Service not verified w.e.f. 02-08-94 to 31-07-98.
3.	Sh. Arun Kumar Sharma, Lab. Asstt.	1. Service not verified w.e.f. 01-09-11 to till date. 2. Entry for availing LTC not signed by the C.A.
4.	Sh. Amit Paul, A. C. E.	1. Service not verified w.e.f. 01-09-11 to till date.
5.	Smt. Seema Mathur, A.C. E.	1. Service not verified w.e.f. 01-11-11 to till date.
6.	Sh. Ramesh Bedi, A. E. C.	1. Service not verified w.e.f. 01-09-11 to till date.
7.	Sh. Niraj Kumar Sinha, LDC	2. Leave account not completed after 31-12-11 1. Service not verified w.e.f. 27-09-11 to till date.
8.	Sh. Mukesh Kumar Gr. III	1. Service not verified w.e.f. 01-07-12 to till date.
9.	Sh. Lalit Malhotra, UDC	1. Service not verified w.e.f. 01-02-11 to till date.
10.	Sh. Krishan Kumar Pahuja, UDC	1. Photo not attested. 2. Leave account not completed after 01-01-12 to till date.
11.	Smt. Anju Bhandari, UDC	1. Service not verified w.e.f. 28-09-03 to 29-10-03. 2. Service not verified w.e.f. 28-09-03 to till date.
12.	Sh. Anil Kumar, UDC	1. Service not verified w.e.f. 01-08-05 to 30-08-05 2. Service not verified w.e.f. 01-10-11 to till date.
13.	Sh. Deepak Kumar, LDC	1. Service not verified w.e.f. 01-07-11 to till date. 2. Service double verified from 15-01-08 to 31-01-08. 3. Leave account not completed after 01-07-12 to till date. 4. Photo not attested.
14.	Sh Amit Kumar Verma	1. Photo not attested. 2. Service not verified w.e.f. 01-03-11 to till date.
15.	Sh. Sunil Kumar ACE	1. Service not verified w.e.f. 01-10-2004 to till date. 2. Leave credited 251 instead of 254.
16.	Sh. Rajesh Joshi, ACE	1. Photo not attested.

		2. Service not verified w.e.f. 01-09-11 to till date.
17.	Sh. Purshotam Yadav Gr.II	1. Service not verified w.e.f. 01-03-11 to till date.
18.	Sh. Amit Dabas. Gr.II	1. Service not verified w.e.f. 01-07-11 to till date.. 2. Leave account not completed after 01-07-12 to till date. 3. Photo not attested.
19.	Sh. Manoj Jain Gr.II	Photo not attested.
20.	Sh. Moni Kantes wara Ganesh Kumar J.B. Gr.II	1. Photo not attested. 2. Service Book is torn condition.
21.	Sh. H.R. Khan Gr.II	1. Service not verified w.e.f. 30-11-11 to till date.. 2. Leave account not completed after 01-01-12 to till date. 3. Photo not attested.
22.	Sh. Manoj Kumar, UDC.	1. Service not verified w.e.f. 15-02-11 to till date. 2. Leave account not completed after 01-07-11 to till date.
23.	Sh. Rakesh Kumar Steno Gr.II	1. Photo not attested. 2. Earned Leave should brought forward 161 days instead of 152 days as on 01-07-97, brought forward 176 days instead of 172 days as on 31-12-98 and E/L should brought forward 133 instead of 1176 as on 31-12-2000 the same may be recast .
24.	Sh. Vishram Singh LDC	1. Service not verified w.e.f. 01-01-12 to till date.. 2. Leave account not completed after 01-01-09 to till date. 3. Photo not attested.
25.	Sh. S.K. Yadav, Gr. II	1. Service not verified w.e.f. 28-02-12 to till date.. 2. Leave account not completed after 01-07-12 to till date. 3. Photo not attested.
26.	Suman Lohchab, H/C	1. Service not verified w.e.f. 19-09-11 to till date.. 2. Leave account not completed after 19-07-12 to till date.
27.	Sh. Sandeep Suhag, Gr.II	1. Service not verified w.e.f. 30-11-11 to till date.. 2. Leave account not completed after 01-07-12 to till date and Earned Leave should be 74 days instead of 84 days during 01-01-11 to 30-06-11, the same may be recast. 3. Photo not attested.
28.	Manish Kumar, UDC	1. Service not verified w.e.f. 01-09-06 to 09-10-06 and 17-11-12 to till date. 2. Leave account not completed after 01-01-13 to till date. 3. Photo not attested. Service Double verified w.e.f. 01-07-09 to 09-12-09 .

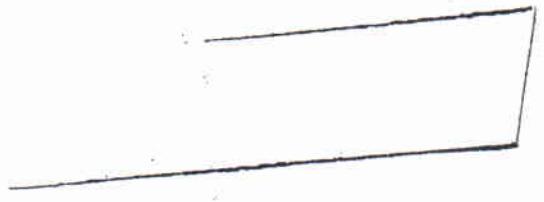
Needful be done in above cases and shown to next audit.

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2. As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt. Whether the duplicate service book issued to all the officers/officials, If yes then audit may be informed and if not then the reason may be elucidated to audit and needful be done under intimation to audit.

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TAN 02/07

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TAN NO. 5

Ref. Audit Memo No : 06 Dated:-14/02/2013

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Subject:- Income Tax.

During the test check of calculation sheets and form 16 of Income Tax for 2012-13 maintained in the office of the Excise, Entertainment and Luxury tax Deptt, following shortcomings were noticed in granting rebate under section 80(C) of the Income Tax while calculating tax liability of various officials as per details given hereunder:-

1) Sh.Naveen Kumar, Inspector-II

A rebate of Rs. 140000/- as housing loan interest and Rs. 23200/- as principal repayment of housing loan (under Section 80 c) has been granted to him on the basis of a bank statement of Mrs. Jyoti s/o 110, Madangir village, Delhi. The said bank statement does not contain any information about the amount of loan sanctioned, date of sanction, address of the property, present address of the borrower etc. Also name of Sh. Naveen Kumar does not appear in the above statement. The rules on the subject state that for the purpose of availing the rebate the property has to be self occupied and if not self occupied, it is deemed to be on rent. It is not clear whether the said property is self occupied or given on rent.

In the absence of above information it cannot be ascertained that whether the property in question qualifies for grant of rebate or not? Necessary information/record may be obtained from the official and shown to audit failing which recovery of income tax plus Cess on the above said amount may be made after verification of facts and figures, under intimation to Audit.

TAN NO. 10

14

TAN NO. 6

Ref. Audit Memo No.17.Dated:-24-02-14.

Subject: Liveries Stock Register

During the test check of Liveries Stock Register maintained by the office of the Excise, Entertainment and Luxury Department, Govt. of N.C.T. of Delhi, L - Block, Vikas Bhawan, New Delhi, the following irregularities have been noticed by the audit:-

1. Liveries stock register not maintained in the proper format.
2. Only issue of liveries entered in this register without date of issue, period for which liveries issued and due date, which is irregular.
3. Liveries items for summer session were purchased from the Kendriya Bhandar vide bill no. S1203667 dated 27-08-12 and bill no. 01137 dated 27-08-12 but no stock entry made in the liveries stock register. It is suggested that stock entry made in the liveries register in proper manner to avoid any discrepancy. Compliance may be shown to next audit.
4. Whether winter session uniforms were due to issue and issued to the officials, if yes then the records of the same may be shown to next audit.
5. Stock Register is not signed by the officer in-charge of Liveries store.

In response to the above no reply has been received. Needful be done and shown to next audit.

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TAN NO. 13

TAN NO 7

Ref. Audit Memo No.24 Dated:-04-03-14

Subject: Irregularities found in the records of Computer Branch

During the test check of files/stock register provided by the Computer Branch of office of the Excise, Entertainment and Luxury Department, Govt. of N.C.T. of Delhi, L - Block, Vikas Bhawan, New Delhi, the following is observed:-

Under mentioned irregularities have been found in stock register/requisition records during the whole year 2012-13, but for reference the summary of March, 2013 is produced below:-

S.No.	Dated	Item requisitioned Cartridge No. or computer model	Requisition No. mentioned or not	Name/sign of requisite are there or not	Sign of recommending authority available or not	Receiver's sign taken or not	Entry made on body of Indent or not
1	1.3.13	12A	No	Yes	No	Yes	No
2	4.3.13	P-1505	No	Yes	Yes	No	No
3	4.3.13	12A	No	Yes	Yes	Yes	No
4	4.3.13	HP1022	No	No	No	Yes	No
5	6.3.13	27,28	No	No	No	No	No
6	6.3.13	53 A	No	No	No	Yes	No
7	6.3.13	C.D	No	Yes	Yes	Yes	No
8	7.3.13	NOT GIVEN	No	Yes	No	Yes	No
9	7.3.13	PEN DRIVE	No	Yes	Yes	Yes	No
10	8.3.13	12A	No	Yes	Yes	Yes	No
11	11.3.13	HP1505	No	Yes	---	No	No
12	14.3.13	PI008	No	No	No	Yes	No
13	14.3.13	53A	No	Yes	No	Yes	No
14	15.3.13	P1505	No	Yes	Yes	Yes	No
15	21.3.13	P1505	No	Yes	No	Yes	No
16	21.3.13	88A	No	Yes	No	Yes	No
17	22.3.13	PEN DRIVE	No	Yes	No	Yes	No
18	28.3.13	P1505	No	Yes	No	Yes	No

It is clear from above that:-

- No requisitions/Indent Numbers are being put neither on Indents nor in the stock register.
- The items at S.No. 6 & 7 were issued on the requisitions which did not bear signatures of any official/officer.
- The items were issued without the recommendation of officer in charge on many occasions.
- Four Cartridge (No. P1505) have been issued to permit branch during the month of March, 2013 i.e. on 4th, 15th, 21st and 28th March, but it is noticed that requisitions dated 15th and 28th March have not been recommended by the officer in charge.

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e) On 6/3/13 the P.R branch demanded 5 CDs but were issued 10, as per entry in stock register. Also no signatures of person making requisition nor the recommending authority are available on the indent.

In response to the above no reply has been received. It is also suggested that the Indent numbers may be given to the requisitions and subsequently entries be made in the stock register and Signatures of the officials/officers may be obtained in the requisitions wherever required and shown to next Audit. All other similar cases may also be reviewed.

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TANQ

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Page No 8

Ref. Audit Memo No. 16. Dated: - 21-02-14.

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Subject:- Improper Maintenance of Despatch Register(Audit period 2012-13).

During the test check of Despatch registers maintained by the office of the Excise, Entertainment and Luxury Department, Govt. of N.C.T. of Delhi, L - Block, Vikas Bhawan, New Delhi, the following irregularities have been noticed by the audit:-

- (a) No paging has been done.
- (b) Page counting certificate not recorded on the 1st page of the registers.
- (c) Daily consumption of postal stamps not worked out in the Despatch register.
- (d) Monthly consumption has not been worked & No verification /Checking of consumption of postage stamp have been done by the Competent Authority which is irregular.
- (e) Cutting /Overwriting Use of fluid has been done which needs to be attested.
- (f) Speed post receipts are lying loose in the files. These receipts must be pasted in the despatch register or in some other register for records.
- (g) Mode of disposal of various letters not mentioned in the despatch register. Few examples are given below:-

Sr. No	Sr. No of despatch
1.	5503 to 5515
2.	5537 to 5545
3.	5601 to 5603
4.	5619
5.	5643 & 5644
6.	5652 to 5655
7.	6256 to 6293
8.	6342 & 6343
9.	6349 to 6366

In response to the above no reply has been received. Needful be done and shown to next audit.

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TEST AUDIT NOTES

TAN NO. (9)

TAN 01 (memo No. 09 dated 03.08.2015)

Sub:- Cash deposit for P-10 license.

During the test check of the records provided to the audit, P-10 is being issued online for the various programme/events to be held in Delhi and the license fee in respect of applicants who opt the license non on on-line being received in cash at the counter of the department. As per practice, concerned dealing assistant receives the fee in cash and issue the license digitally signed by the authority. For this purpose the counter clerk has maintained cash register which has no certificate of page counting as well as any counter-sign by the concerned responsible officer. No detail such as number of license issued on cash basis, date of event, amount of fee received etc. is available in the register shown to audit. In view of improper maintenance of the said register, it cannot be ascertain whether daily collection of revenue received at the counter is correctly been handed over to the Cashier of the department to deposit into the revenue receipt account. Reasons for the same may be elucidated to the audit.

TAN 02 (memo No. 13 dated 04.08.2015)

Sub:- No action taken on various application seeking refund of fee paid.

During test check of the record provided to the audit, it has come to notice that following applications received by the department for refund of P-10 License fee but kept it pending since long :-

S.No	Diary No./Date of the Deptt.	Name & address of applicant	Amount of Refund requested(Rs.)	Time since application pending for refund(in Months approx)
1.	11275 dt.2.12.2014	M/s Kulwinder Nath Marwah, Shop No.6, Krishna Mkt, Kalkaji, N.D.-16	5,000	07 months
2.	4842 dt.7.7.2014	Sh.Manoj Aggarwal,C-58/3,Okhla Ph-II, New Delhi-20	5,000	12 months
3.	10497 dt.17.11.14	Delhi Tourism & Transportation Development Corp Ltd.	15,000	08 months
4.	9717 dt.15.10.2014	M/s Krishna Marketing Wine Shop,GF-3, 3A Ground Floor, Pearl Omex Building, NSP Pitampura	15,000	09 Months
5.	184/DC(Ex) dt.3.1.2014	Sh.Abdul Kalam,X/1149,Rajgarh Colony, Delhi	15,000	19 months
6.	9900 dt.3.11.2014	Sh. Prem Chand,A-26, Subhash Park,Uttam Nagar	15,000	9 months
7.	5705dt.25.7.2014	Rupinderpal singh,, 146 Tipe-II, Police Line, Vikas Puri	5,000	12 months
8.	6589 dt.14.8.2014	Sh. Naresh Kumar	15,000	11 months
9.	4593 dt.1.7.14	Ravi Bhatia,C 2/98, Ashok Vihar,Ph-II, New Delhi-62	15,000	13 months
10.	2728 dt.22.5.14	Anju Kalra, P-32, NDSE, Part-II, Ground Floor, New Delhi	15,000	14 months

Reasons for non-refund/no-action on the above mentioned cases have been sought by the audit but not replied, the same may be elucidated to next audit.

TAN 03 (Group No. 12 dated 03.08.2015)

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Subject: Service Books.

During the test check of Service books maintained by the Excise, Entertainment and Luxury Tax Department the following short coming have been noticed:-

1. The Photograph of the individual concerned was not pasted/attested in the 1st page of Service Book duly attested by the competent authority in the service book of following officials:-

S.No.	Name	Designation	Latest photo not paste/attested
1	Sh. Rajesh Kumar Bhalla	AO	Colour photo not attached
2	Sh Kumar Rahul	Gr-I	Color photo not attested
3	Sh. Sunder Lal	DCA	Color photo not attached
4	Sh. Neeraj Bidoni	Gr-III	Color Photo not attached
5	Smt Anju Bhandari	UDC	Color photo not attached
6	Sh. Dinesh Kr. Jain	UDC	Color Photo not attested
7	Sh. Prahalad	UDC	Color photo not attached
8	Sh. Anil Kumar	Gr.III, UDC	Color Photo not attested
9	Sh. Dinesh Chander	UDC	Color Photo not attested
10	Sh. Ashok Bansal	Gr.II	Color Photo not attested
11	Sh. S.K.Yadev	Chem. Asstt.	Color Photo not attested
12	Sh. Ravi Karan	Chem. Asstt.	Color Photo not attested
13	MS. Parveen Chandra	ACE	Colour photo not attested
14	Sh. Ramesh Bedi		

As per Rule- 257 of GFR:- Service book should be maintained in duplicate of the Govt. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt. Whether the duplicate copy of Service Books have been issued to the Officials as required under GFR - 2005(Rule-257), if not issued, intimate to audit and action may be taken as per rule.

Re-attestation of signature not done by the H.O.O./Competent Authority of Officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

S.No.	Name	Designation
1	Sh. Rajesh Kumar Bhalla	AO
2	Sh Kumar Rahul	Gr-I
3	Sh. Sunder Lal	DCA
4	Sh. Neeraj Bidoni	Gr-III
5	Smt Anju Bhandari	UDC
6	Sh. Dinesh Kr. Jain	UDC
7	Sh. Prahalad	UDC
8	Sh. Anil Kumar	UDC

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9	Sh. Dinesh Chander	Gr.III, UDC
10	Sh. Ashok Bansal	UDC
11	Sh. S.K. Yadav	Gr.II
12	Sh. Ravi Karan	Chem. Asstt.
13	MS. Parveen Chandra	Chem. Asstt.
14	Sh. Ramesh Bedi	ACE

4. As per rule 32 of CCS (pension) Rules, Verification of Service of the Government servant should be done on completion of 18 years of qualifying service or 5 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO. Verification of qualifying service after the officer/officials who have completed 18 years of service have not done of the following official:-

S.No.	Name	Designation
1.	Sh. Rajesh Kumar Bhalla	AO
2	Sh. Veeru Bidoni	Gr-III
3	Smt Anju Bhandari	UDC
4	Sh. Prahalad	UDC
5	Sh. Anil Kumar	UDC
6	Sh. Dinesh Chander	Gr.III, UDC
7	Sh. Ashok Bansal	UDC
8	MS. Parveen Chandra	Chem. Asstt.
9	Sh. Ramesh Bedi	ACE
10	Sh. Ramesh Kr. Rawal	UDC

Necessary action in the above mentioned cases from point No. 1 to 4 may be made in the Service Books of the concerned officers/officials and shown to next Audit and similar other cases may also be reviewed by the H.O.O. at their own level under intimation to audit

TAN 04 (memo No. 17 dated 03.08.2015 & 20 dated 17.08.2015) 20
 Sub: Non renewal license L-17/L-17 F by restaurants

During test-check of the 20 files relating to Restaurants that were produced for audit, in the following cases it is observed that their Licenses have been expired as on 31.03.2015.

S.No.	File No.	Licensee
1	F.1(103)Ex/R/L-17/L-17F/2013-14	M/s. Buzz
2	F.1(83)Ex/R/L-17/2011-12	M/s. Boom Box Café Restaurant
3	F.1(103)R/L-17/2013-14	M/s. Above & Beyond Restaurant
4	F.1(104)Ex/R/L-17, L-17 F/2013-14	M/s. Casa Nova
5	F.1(112)Ex/R/L-17	M/s. Alimentos Kitchen & Bar
6	F.1(159)Ex/R/L-17/2014-15	M/s.OWC Old Worlds Charm
7	F.1(108)Ex/R/L-17/2014-15	M/s. Spice Grill Restaurant
8	F.1(176)Ex/R/L-17/2014-15	M/s. Masabaa The Treasury
9	F.1(114)Ex/R/L-17/2014-15	M/s. Caravan Resto-Bar
10	F.1(106)Ex/R/L-17/2014-15	M/s. ATM
11	F.1(106)Ex/R/L-17 L 17 F/2014-15	M/s. Club 100 Nights Restaurant

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As per Dept. of Excise, Entertainment and Luxury Tax Notice dated 02.02.2015, application for renewal of these licenses were to be submitted by 28.02.2015 and failure to adhere to the said date may lead to non-renewal of licenses/stoppage of transport permits.

Since there are no application for renewal of licenses by the above said licensees have been found available in their respective files, the unit have been advised to explain what action have been taken by the department against these licensees and in case they are still running the business, the details of their depositing the required license fee/application for renewal etc. may be provided to audit. In reply it is informed that the eleven restaurants mentioned in the memo have submitted their applications alongwith license fee by 28.02.2015 but their applications were not tagged in their respective files as the new policy of renewal of licenses has been under consideration of the Govt.

However, the unit failed to place before the audit the records like the applications and copies of challans through which they had deposited the license fee and the office orders of competent authority allowing to keep pending these type of applications till new policy is framed. These records may be produced to next audit for verification.

TAN 05 (memo No. 18 dated 11.08.2015)

Sub:- Condemnation of non consumable items & Non observation of provisions of GFR

On scrutiny of File No.CTB/Condemnation/2011-12 regarding condemnation of non consumable items, it is observed that the condemnation committee on 24.11.2014 recommend condemnation of certain obsolete/unserviceable/un-repairable furniture items disposable through public auction with reserve price at Rs.70000/-, which has accepted by the competent authority on 28.11.2014. Consequently, an auction notice was issued on 02.12.14 fixing the auction on 08.12.2014 at 11.00 am. In the auction, three bidders were participated and the highest bid was for Rs.65000/- i.e. below the reserve price.

In this matter, it emerges before the audit that:-

1. No wide publicity has been made by the department except that forwarding the copies of the auction notice to six departments of GNCT of Delhi for display in their notice board. Had the department been given little more publicity by sending the auction notice to the 'Kabadi Associations', more bidders would have participated and the bid amount might have higher than the present one.
2. Against the reserve price of Rs.70,000/-, the bid was finalized at Rs.65,000/-, i.e. less than the reserve price.
3. Approval of the HOD has not obtained for accepting the bid price.
4. As per the conditions placed in the auction notice, the payment of items sold had to be deposited in-cash on the spot whereas the bidder had deposited the same on 17.12.2014 only.

Reasons for above short comings may be explained to audit.

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(ii) As per Rule 146 GFR, purchase between Rs.15,000/- to Rs.1,00,000/- may be made on the recommendations of a duly constituted purchase committee. The committee will survey the market to ascertain the reasonableness of rates, quality, specifications and identify the appropriate supplier. Before recommending placement of purchase orders, the members of the committee will jointly record a certificate as "Certified that we _____ members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question."

In file No.F.20(2)/Ex/CT/Pl. file-1 - Purchase of liveries (Summer) for Group C & D, at page Nos.5-6/N, the department had considered a proposal for purchase of liveries for the year 2013-15 for an estimated cost of Rs.60000/-. In the process for obtaining A/A & E/S, the Caretaking Branch, in order to avoid provision of Rule 146 (for market survey) has quoted the provisions of GOI, DoPT OM No.F.14/12/94-Welfare-Vol.II-dated-05.07.2007 wherein in relaxation to GFR 146, departments were allowed to purchase stores directly from Kendriya Bhandar/NCCF subject to certification of reasonableness, rates etc by the local purchase committee.

However, it is observed that, while making the said proposal for procurement of liveries from Kendriya Bhandar, the CT Branch has ignored to place before the competent authority/HOD that the dispensation of the said OM was applicable only up to 31.03.2010 and accordingly placed orders with Kendriya Bhandar.

The same procedure was again followed in purchase of winter uniforms for the year 2012-14 at page 145-146/N.

Reasons/justification for violating the provisions of GFR may be explained to audit.

TAN 06 (memo No. 19 dated 11.08.2015 & 21 dated 17.08.2015) (22)
Sub : Stock Registers

The test check of Stock Registers (Consumable & Non-Consumable) revealed following shortcomings:

1. In the stock register maintained/shown to audit No page counting certificate has been recorded.
2. As per Rule 192(1) of GFRs, Inventory of fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. Further, Rule 192(2) stipulates that physical verification of all the materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. However, scrutiny of the non-consumable register revealed that no physical verification as prescribed in the above mentioned rules was conducted in 2014-15. In absence of physical verification, it could not be ascertained in audit, whether the non-consumable items purchased were actually available in the office.
3. Stock verification entries were not available in Consumable stock register also.

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4. Consumable Stock Register of 2013-14 has not been shown to the audit whereas in the stock register of 2014-15, various items have been shown as brought forward from 2013-14.

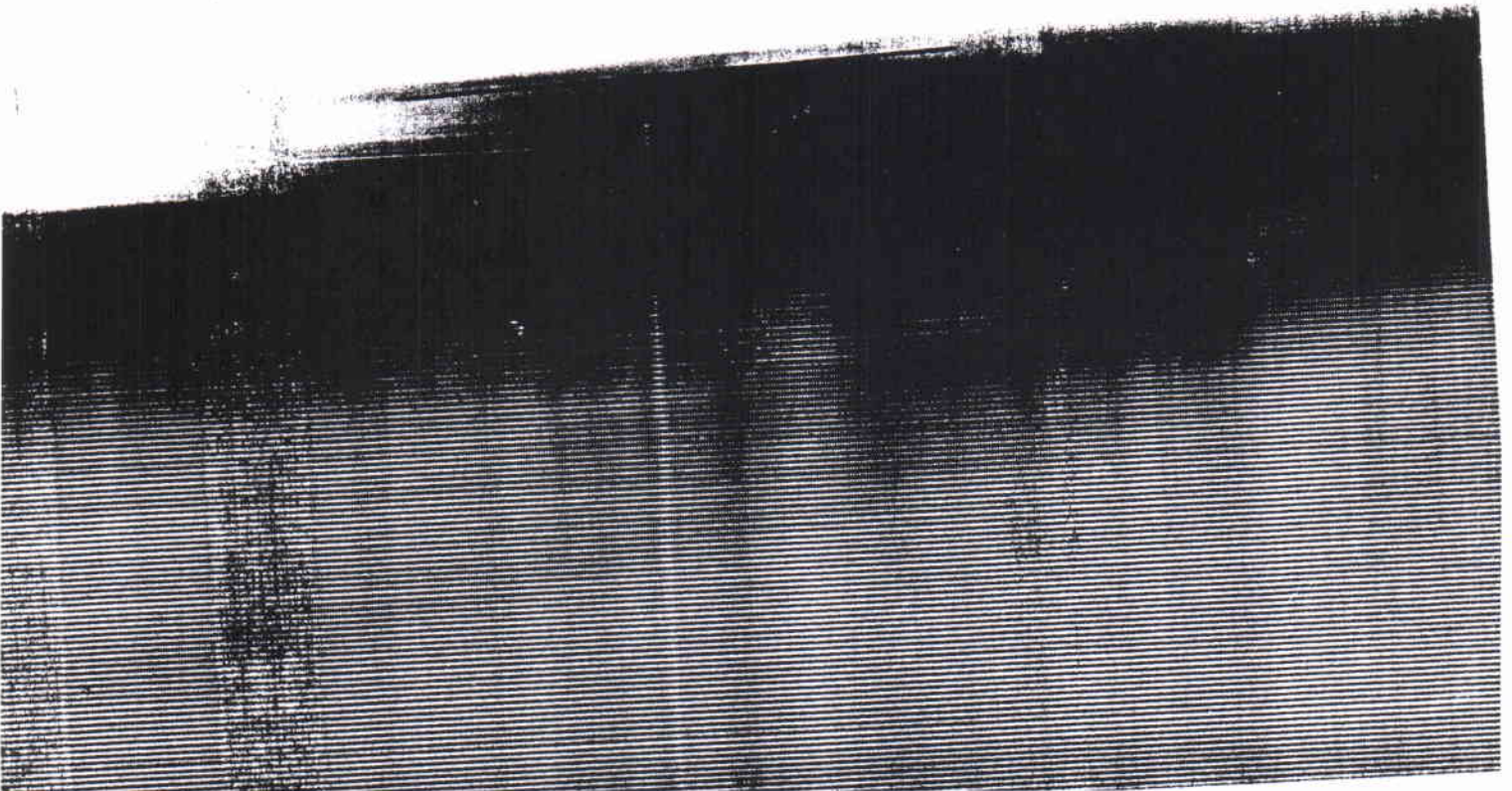
5. In many cases cutting/overwriting has been done without attestation.

The reasons for the above may be intimated to audit.

1/20/15
E.D.ASHOKAN, A.O.
IAO, Audit Party IV

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AN NO. 3

Ref Audit Memo No. 18
Dated: 06/10/2016

Sub:- Irregularities in maintenance of Log Book.

1. A monthly summary in respect of petrol consumption average per Kilo Meter of vehicles is also required to be maintained at the end of each month, so that the smooth running of vehicle and economy of that consumption could be regularly monitored. But the same were also not found done for any vehicle. In absence of proper entries average per kilometer running of the vehicle could not be ascertained. Reasons for not giving such summary may be elucidated to audit.
2. Purpose of the journeys for which the Govt. Vehicle was being used has never been indicated in the log, which is against the spirits of staff car Rules and may lead to misuse of the Govt. vehicle.
3. The mandatory page counting certificate not recorded in any of the log books. Needful may be done now and shown to audit.
4. Petrol/Diesel account in Log Book has not been signed by the In-charge of the vehicle.

Irregularities may be rectified & shown to audit.



log books

Details of Memos issued to Excise Office, Govt. of NCT of Delhi

Sr. No.	Memo No.	Subject	Recovery point out	Recovery made	Remarks
1.	1-9	Record Memos			Record Memos
2.	10	Short recovery of license fee	10420	-	Para No. 1
3.	11	Short recovery of subscription towards DGEHS	8800	-	Para No. 2
4.	12	Record Memo of Abstract contingent advances			Record Memo
5.	13	Shortcoming in Bill Register			Tan No. 1
6.	14	Irregular payment of transport allowance	7200		Para No. 3
7.	15	Shortcoming in PBR	-		Tan No. 2
8.	16	Irregularities in maintenance of cash book			Tan No. 3
9.	17	Outstanding luxury Tax	4,64,21,376		Para No. 4
10.	18	Purchase of petrol beyond prescribed limit			Para No. 5
11.	19	Physical verification of consumable and non consumable stock			Para No. 6
12.	20	Non adjustment of huge outstanding abstract contingent advances			Para No. 7
13.	21	Cash Security/Fidelity bond of Cashier and store keeper			Tan No. 4
		Total	4,64,37,376		

April Month
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~~CUSTOMER~~ AUDIT REPORT (2016-2017)

(2016-2017)

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Para No. 1:- Short recovery of License fee amounting to Rs. 10420/-
(Audit Memo No. 10 dated 9.8.2017)

As per Public Works Department & Housing, Allotment Branch, GNCTD Order no. F.4(1)/Misc/PWD/Allo/2004/2749-2765 dated 10.3.2014, the flat rates of license fee and water charges for the various types of Govt. of NCT of Delhi (General Pool) Accommodation have been revised w.e.f. 01.07.2012 and the rates of license fee have further been revised w.e.f. 01.07.2013 vide Order No. F.4(1)/Misc/PWD & H/A-II/2004/2749-2765 dated 10.03.2014, and license fee for Central govt. quarters had also been enhanced w.e.f. 1.7.2013

On scrutiny of Pay-Bill Registers as well relevant recovery schedule of License fee, it is revealed that short recovery of license fee has been made in respect of following employee as detailed below:

Sr. No.	Name of the Employee	Address	Quarter Type	Period	License fee/to be recovered	Amount recovered	Amount of short recovery (Rs.)
1.	Shri Arun Kumar Inspector Grade	Flat No. 77, Nimri Colony	III	11.12.2013 to 31.7.2017 (43 months)	370	310	60*43=2580
2.	Sh. Pritam Chand Head/Constable	204, Police Colony Narela	II	1.7.2013 to 31.7.2017 (49 months)	310	260	50*49=2450
3.	Sh. Yogender, Singh, Constable	32-K, Model Town	II	1.7.2013 to 31.7.2017 (49 months)	310	260	50*49=2450
4.	Sh. B.S. Tomar, Dy. Chemical Examiner	A-256, Sarojini Nagar	III	1.7.2013 to 31.7.2017 (49 months)	370	310	60*49=2940
						Total	Rs.10420/-

Recovery of License fee amounting to Rs. 10420/- in r/o above mentioned official may be made under intimation to Audit. From the month of August, 2017 the license fee is deducted at enhanced rate. Further, all similar cases may be reviewed and recovery, if any, be made under intimation to the audit.

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 No. 2:- Short recovery of subscription towards DGEHS amounting to Rs.8800/-
 (Audit Memo No. 11 dated 10.8.2017)
 The rate of subscription towards DGEHS has been revised w.e.f. 01.08.2010 vide Dte. of
 Health Services OM No. F.25 (III)DGEHS/09/38850-55 dated 28.07.2010 and subsequent
 clarification vide letter No. 44413-18 dated 20.08.2010. The revised rates are shown below:

Grade Pay to the beneficiary	Subscription under DGEHS
Rs. 1650	Rs. 50
Rs. 1800, 1900, 2000, 2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs. 4600, 4800, 5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

On scrutiny of Pay Bill Registers, it is revealed that non recovery of subscription of DGEHS
 has been made in respect of following employees for the below mentioned period:

Sr. No	Name of the Employee	Grade pay	Period	Amount due	Amount recovered	Amount of short recovery
1	Sh. Devender Kumar, Sub Inspector	4200	06/2016 to 08/2016	225	-	225*3=675
2	Devender Singh, Sub Inspector	4200	06/2016 to 08/2016	225	-	225*3=675
3	Parnod Kumar, Sub Inspector	4200	07/2016 to 08/2016	225	-	225*2=450
4	Satender Kumar, Head Constable	2800	12/2015 to 08/2016	125	-	125*9=1125
5	Pankaj Kumar, Constable	2400	12/2015 to 08/2016	125	-	125*9=1125
6	Prabhakar Jha, Constable	2400	06/2016 to 08/2016	125	-	125*3=375
7	Umesh Kumar, Constable	2800	06/2016 to 08/2016	125	-	125*3=375
8	Pawan Kumar, Constable	2000	05/2016 to 08/2016	125	-	125*4=500
9	Sunil Kumar, Constable	2400	05/2016 to 08/2016	125	-	125*4=500

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Swaraj Singh, Constable	2800	05/2016 to 08/2016	125	125*4=500
Mahipal Singh, Constable	2000	06/2016 to 08/2016	125	125*3=375
Amit Gupta, Constable	2000	06/2016 to 08/2016	125	125*3=375
Samundar Singh, Constable	2000	05/2016 to 08/2016	125	125*4=500
Kanwal Jeet Singh, Constable	2400	03/2016 to 12/2016	125	125*10=1250
Total				Rs.8800/-

The aforesaid short recovery of subscription towards DGEHS amounting to Rs. 8800/- may be made from the concerned employees and compliance may be shown to audit. Similar other cases of short recovery of subscription towards DGEHS in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

Para No. 3 Irregular payment of Transport Allowance amounting to Rs.7200/- (Audit Memo No. 14 dated 10.8.2017)

As per M.F., O.M. No. 21(1)/97-E.II(B) dated 03.10.1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. The allowance is not admissible to employees who have not been provided with the facility of Government transport. From 22.02.2002, this allowance will not be admissible if a Government employee is absent from duty full calendar month (s) due to leave, training, tour, etc. vide M.F. OM. 21(1)/97-E.II(B) dated 22.02.2002. During vacation the allowance shall not be admissible when such vacation spell including all kinds of leave envelopes the entire calendar month.

During the course of scrutiny of PER & Service Book it has been observed that transport allowance had been paid to the following persons even for the month of September and October 2016 when they were on leave for full calendar month.

Sr. No.	Name of the person, Designation	Month	Recovery of transport allowance
1.	Ms. Sushil Kumari, GR-II(DASS)/Inspector	October 2016	Rs.3600/-
2.	Sh. Mange Ram, Sub Inspector	September 2016	Rs.3600
Total			Rs. 7200/-

The aforesaid short recovery of transport allowance amounting to Rs. 7200/- may be made from the concerned employees and compliance may be shown to audit. Similar

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other cases of short recovery of transport allowance in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

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No. 4-Outstanding Luxury Tax Recovery of Rs 4,64,21,376/- assessed during 2016-17

(Audit Memo No. 17 dated 16.8.2017)

uring Test Check of the Demand & Collection Account of Luxury Tax maintained by the office of Excise, Entertainment & Luxury Taxes on line for the year 2016-17, it is observed that tax due shown in the register have not been recovered till date as per details given below:-

S. No.	Assessment Year	DCR Page No.	Name of Estab./Hotel	RC No.	Amount Pending
1	2013-2014	Online	ASIAN GUEST HOUSE	V/LT/99/ND/430	23724
2	2015-2016	Online	HOTEL ASHOKA CONTINENTAL	V/LT/97/C/161	1500
3	2016-2017	Online	HOTEL ASHOKA CONTINENTAL	V/LT/97/C/161	3500
4	2013-2014.	Online	HOTEL SUN INTERNATIONAL	V/LT/97/C/221	1711
5	2013-2014	Online	HOTEL PRINCE POLONIA	V/LT/C/97/224	15819

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20152016	Online	HOTEL GODWIN DELUXE	V/LT/97/C/227	2000
7 2013-2014	Online	SWAPNIL INTERNATIONAL	V/LT/00/SW/533	1
8 2013-2014	Online	HOTEL ASHIANA	V/LT/97/C/256	4557
9 2013-2014	Online	TOURIST BUNGLOW	V/LT/97/C/259	1000
10 2013-2014	Online	SHERVANI HOSPITALITIES LTD.	IV/LT/97/ND/069	171
11 2013-2014	Online	LLOYD HOUSE	V/LT/97/S/181	5681
12 2013-2014	Online	KAPOOR INN	V/LT/97/S/185	1848
13 2013-2014	Online	HEMKUNT HOSPITALITY MANAGEMENT	V/LT/97/S/151	1000
14 2013-2014	Online	HOTEL KABLI	V/LT/99/S/445	383
15 2013-2014	Online	FIVE STAR GUEST HOUSE	V/LT/99/C/471	3000

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	2013-2014	Online	HOTEL DIPLOMAT	II/LT/97/ND/052	2743
	2013-2014	Online	THE PARK	I/LT/97/ND/087	188929
8	2013-2014	Online	ITC MAURYA	I/LT/97/ND/051	556705
	2013-2014	Online	THE LALIT	I/LT/97/ND/140	0.04
19	2013-2014	Online	THE OBEROI	I/LT/97/ND/126	7676
	2013-2014	Online	THE TAJ MAHAL HOTEL	I/LT/97/ND/216	3981
21	2013-2014	Online	ITDC LTD.	V/LT/97/S/244	23198
	2013-2014	Online	CENTURE HOTEL	II/LT/97/SW/129	7838730
23	2013-2014	Online	TOURIST INTERNATIONAL	V/LT/97/C/300	1000
	2013-2014	Online	DUMMPY'S INN	V/LT/97/SW/045	28922
25	2014-2015	Online	JAGEER PALACE	V/LT/97/W/124	2000
	2014-2015	Online	HOTEL OASIS	V/LT/97/NW/189	1000
27	2015-2016	Online	BALJEET LODGE	V/LT/97/SW/197	3970
28	2013-2014	Online			

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	2013-2014	Online	HOTEL PRINCE INTERNATIONAL	V/LT/97/C/022	2108
30	2015-2016	Online	SAHNI GUEST HOUSE	V/LT/97/C/033	0.67
31	2014-2015	Online	STAR PALACE	V/LT/97/C/035	465
32	2015-2016	Online	STAR PALACE	V/LT/97/C/035	273
33	2013-2014	Online	HOTEL COSMO	V/LT/97/C/042	4508
34	2013-2014	Online	HOTEL KRISHNA PALACE	V/LT/97/C/076	2044
35	2013-2014	Online	HOTEL SHERATON PALACE	V/LT/97/C/068	94.61
36	2013-2014	Online	HOTEL CITY CASTLE	V/LT/97/C/274	993
37	2013-2014	Online	PAUL COURT	V/LT/97/C/258	2001
38	2013-2014	Online	HOTEL MEHAR CASTLE	V/LT/97/C/222	1000

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39	2014-2015	Online	HOTEL MEHAR CASTLE	V/LT/97/C/222	501
40	2013-2014	Online	CARTEL PALACE	V/LT/97/C/285	23571
41	2013-2014	Online	HOTEL ELIZA CONTINENTAL PVT. L	V/LT/97/C/308	1000
42	2013-2014	Online	IVORY PALACE	V/LT/97/C/333	4935
43	2013-2014	Online	SRI NANAK CONTINENTAL	V/LT/97/C/334	8652
44	2013-2014	Online	RADISSON HOTEL	I/LT/SW/97/353	3.96
45	2014-2015	Online	RADISSON HOTEL	I/LT/SW/97/353	85.64
46	2013-2014	Online	NEEL GAGAN GUEST HOUSE	V/LT/99/SW/462	495
47	2013-2014	Online	HOTEL POOJA PALACE	V/LT/97/C/099	308069
48	2013-2014	Online	FIRST HOTEL	V/LT/97/C/109	1986

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	2013-2014	Online	HOTEL HILTON PALACE	V/LT/97/C/114	5.89
0	2014-2015	Online	HOTEL HILTON PALACE	V/LT/97/C/114	13
51	2013-2014	Online	HOTEL GOLD PALACE	V/LT/97/C/117	501
52	2014-2015	Online	HOTEL GOLD PALACE	V/LT/97/C/117	501
53	2013-2014	Online	HOTEL AHLUWALIA	V/LT/97/C/153	7231
54	2013-2014	Online	HOTEL JEWEL PALACE	V/LT/97/C/154	14632
55	2013-2014	Online	PAWAN PLAZA	V/LT/97/C/164	7441
56	2013-2014	Online	KAMA PALACE	V/LT/97/C/173	8963
57	2014-2015	Online	KAMA PALACE	V/LT/97/C/173	5000
58	2013-2014	Online	HOTEL B. CONTINENTAL	V/LT/97/C/175	11.9

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60	2014-2015	Online	HOTEL UNIQUE	V/LT/97/C/204	674
	2013-2014	Online	HOTEL ORCHID GARDEN	V/LT/97/C/377	492257
61	2013-2014	Online	HOTEL SAGAR PALACE	V/LT/97/C/362	8.67
62	2014-2015	Online	HOTEL SAGAR PALACE	V/LT/97/C/362	17.39
63	2013-2014	Online	HOTEL S. CONTINENTAL	V/LT/98/C/397	636.58
64	2013-2014	Online	HOTEL RAHUL PALACE	V/LT/99/C/409	714258
65	2013-2014	Online	HOTEL ASTORIA	V/LT/99/C/410	94567
66	2013-2014	Online	HOTEL RED CASTLE	V/LT/99/C/415	18187
67	2013-2014	Online	B.B. PALACE	V/LT/99/C/419	701.83
68	2014-2015	Online	HOTEL HILTON PALACE	IV/LT/99/C/421	2000

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	2013-2014	Online	HOTEL BHARAT PALACE	IV/LT/99/C/452	700323
0	2013-2014	Online	HOTEL RUDRA CASTLE	IV/LT/99/C/476	2000
71	2013-2014	Online	HOTEL HARSH	V/LT/00/C/502	4001
72	2014-2015	Online	HOTEL HARSH	V/LT/00/C/502	8000
73	2015-2016	Online	HOTEL HARSH	V/LT/00/C/502	8000
74	2014-2015	Online	THE RESIDENCY	IV/LT/97/ND/168	1003
75	2013-2014	Online	THE CONNAUGHT	II/LT/97/ND/101	3843168
76	2013-2014	Online	JANPATH GUEST HOUSE	V/LT/97/ND/176	300
77	2013-2014	Online	YORK HOTEL	IV/LT/97/ND/324	9317
78	2013-2014	Online	THE RESIDENCY	IV/LT/97/ND/168.	5835
79	2014-2015	Online	HOTEL METROPOLITAN	IV/LT/99/C/540	560.72
80	2015-2016	Online	INDRAPRASTHA	V/LT/C/01/554	733

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	2013-2014	Online	THE R BLUES	V/LT/SW/01/553	20000
82	2013-2014	Online	A-SEVENTEEN	IV/LT/01/S/564	3.99
83	2013-2014	Online	HOTEL CITI CONTINENTAL	V/LT/C/01/561	1355
84	2013-2014	Online	HOTEL BILL PALACE	V/LT/C/01/570	1275
85	2013-2014	Online	HOTEL KABILA	V/LT/2002/C/576	1500
86	2014-2015	Online	HOTEL KABILA	V/LT/2002/C/576	1000
87	2013-2014	Online	HOTEL ARYA TOURIST LODGE	V/LT/02/C/587	1000
88	2014-2015	Online	HOTEL ARYA TOURIST LODGE	V/LT/02/C/587	1000
89	2013-2014	Online	SUNRISE VILLA	V/LT/02/S/587	3999
90	20152016	Online	HOTEL SHELTON	V/LT/02/C/590	1000

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1	2015-2016	Online	HOTEL GREEN PALACE	V/LT/02/E/586	1000
92	2013-2014	Online	HOTEL SUNRISE DX	V/LT/2002/C/588	1000
93	2014-2015	Online	HOTEL SUNRISE DX	V/LT/2002/C/588	1000
94	2013-2014	Online	HOTEL SHIVDEV INTERNATIONAL	V/LT/2002/C/579	2000
95	2013-2014	Online	HOTEL DELHI DARSHAN DX.	V/LT/2002/C/591	4875
96	2013-2014	Online	THE MOUNT SHIVA DX	V/LT/2002/C/585	6.02
97	2013-2014	Online	METRO CONTINENTAL	V/LT/2002/C/601	384669
98	2013-2014	Online	HOTEL NICE PALACE	V/LT/2002/C/607	1147
99	2014-2015	Online	HOTEL NICE PALACE	V/LT/2002/C/607	1045

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91	2015-2016	Online	HOTEL GREEN PALACE	V/LT/02/E/586	1000
92	2013-2014	Online	HOTEL SUNRISE DX	V/LT/2002/C/588	1000
93	2014-2015	Online	HOTEL SUNRISE DX	V/LT/2002/C/588	1000
94	2013-2014	Online	HOTEL SHIVDEV INTERNATIONAL	V/LT/2002/C/579	2000
95	2013-2014	Online	HOTEL DELHI DARSHAN DX.	V/LT/2002/C/591	4875
96	2013-2014	Online	THE MOUNT SHIVA DX	V/LT/2002/C/585	6.02
97	2013-2014	Online	METRO CONTINENTAL	V/LT/2002/C/601	384669
98	2013-2014	Online	HOTEL NICE PALACE	V/LT/2002/C/607	1147
99	2014-2015	Online	HOTEL NICE PALACE	V/LT/2002/C/607	1045

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110	2013-2014	Online	HOTEL RAJ ROYALEX	V/LT/03/C/637	8.38
111	2014-2015	Online	HOTEL RAJ ROYALEX	V/LT/03/C/637	8
112	20152016	Online	HOTEL RAJ ROYALEX	V/LT/03/C/637	4
113	20152016	Online	WELCOME PALACE	V/LT/C/03/640	2103
114	2013-2014	Online	HOTEL BOMBAY ORIENT,	V/LT/03/C/635	4500
115	2014-2015	Online	HOTEL BOMBAY ORIENT,	V/LT/03/C/635	2000
116	2013-2014	Online	HOTEL ROYAL PRINCE DX	V/LT/03/651	1500
117	20152016	Online	HOTEL SEVEN SEA	V/LT/NW/2003/653	4480
118	2013-2014	Online	QUEEN PALACE	LT/V/2004/C/660	6882

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119	2013-2014	Online	HOTEL DOLPHIN DELUXE	V/LT/04/C/675	1666
120	2013-2014	Online	HOTEL MAHARANI LODGE	V/LT/04/C/674	1778
121	2013-2014	Online	HOTEL LOHIAS	V/LT/04/SW/663	2349
122	2014-2015	Online	HOTEL LOHIAS	V/LT/04/SW/663	1006
123	2013-2014	Online	SHALIMAR HOTEL	V/LT/2004/SW669	7506
124	2013-2014	Online	HOTEL SINGH INTERNATIONAL	V/LT/04/C/678	1500
125	2013-2014	Online	HOTEL PRIYA GUEST HOUSE	V/LT/04/C/676	7574
126	2014-2015	Online	HOTEL PRIYA GUEST HOUSE	V/LT/04/C/676	6001
127	2013-2014	Online	HOTEL KASHISH INTERNATIONAL	V/LT/04/689	1000
128	2013-2014	Online	SOLITAIRES HOTEL	V/LT/E/04/681	8000

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129	2013-2014	Online	HOTEL DREAM PLACE	V/LT/04/C/692	1000
130	2013-2014	Online	HOTEL CROWN CONTINENTAL	V/LT/04/C/704	4888
131	2013-2014	Online	HOTEL ROYHAL RESIDENCY	V/LT/04/C/702	4133
132	2013-2014	Online	THE COURS	V/LT/05/ND/719	11263
133	2013-2014	Online	HOTEL MAURYA HERITAGE	V/LT/04/C/709	5155
134	2013-2014	Online	MANAV RESIDENCE	V/LT/03/W/642	2.67
135	2013-2014	Online	FLORENCE INN	V/LT/05/C/726	50159
136	2013-2014	Online	FLORENCE INN	V/LT/05/C/726	76757
137	2014-2015	Online	HOTEL PABLAS INTERNATIONAL	V/LT/C/05/728	3000

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138	2015-2016	Online	HOTEL PABLAS INTERNATIONAL	V/LT/C/05/728	1001
139	2013-2014	Online	HOTEL KASHISH PLAZA	V/LT/C/05/731	127300
140	2013-2014	Online	HOTEL PERFECT	V/LT/C/05/733	6000
141	2013-2014	Online	HOTEL ASHU PALACE	V/LT/C/05/730	596
142	2014-2015	Online	HOTEL ASHU PALACE	V/LT/C/05/730	501
143	2013-2014	Online	METRO STAR	V/LT/04/C/677	65215
144	2013-2014	Online	COTTAGE YES PLEASE	V/LT/06/C/750	1000
145	2014-2015	Online	COTTAGE YES PLEASE	V/LT/06/C/750	1000
146	2013-2014	Online	HOTEL U.K.	V/LT/06/C/751	1069
147	2013-2014	Online	J.R. INTERNATIONAL	V/LT/06/C/766	7511
148	2013-2014	Online	GMA INN	V/LT/06/S/778	412000

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149	2013-2014	Online	SIRSWAL VIEW	V/LT/06/C/780	25000
150	2014-2015	Online	HOTEL SWISSTON INN	V/LT/06/C/782	1000
151	2013-2014	Online	REGALIA RETREAT	V/LT/06/S/789	1963
152	2015-2016	Online	HOTEL SINGH EMPIRE DX	V/LT/06/C/792	1001
153	2015-2016	Online	DURGA INTERNATIONAL DLX.	V/LT/06/C/795	275
154	2013-2014	Online	HOTEL FLORENCE	V/LT/06/C/757	19994
155	2014-2015	Online	HOTEL GRAND PARK INN	V/LT/07/C/801	577
156	2015-2016	Online	HOTEL GRAND PARK INN	V/LT/07/C/801	501
157	2015-2016	Online	HOTEL JINDAL INTERNATIONAL	V/LT/07/C/806	1000
158	2013-2014	Online	HOTEL SINGH SAHIB	V/LT/07/C/812	1500

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159	2013-2014	Online	HOTEL VISHAL RESIDENCY	V/LT/07/C/814	30000
160	2015-2016	Online	HOTEL LEGEND INTERNATIONAL	V/LT/07/C/815	1437
161	2013-2014	Online	HOTEL DE HOLIDAY INN	V/LT/07/C/817	6031
162	2013-2014	Online	CHIRAG RESIDENCY	V/LT/07/S/819	40695
163	2014-2015	Online	CHIRAG RESIDENCY	V/LT/07/S/819	9833
164	2013-2014	Online	LA-SAPPHIRE HOTEL	V/LT/07/SW/824	0.02
165	2013-2014	Online	SHIVA INTERCONTINENTAL	V/LT/07/C/822	1121
166	2013-2014	Online	HOTEL ROSSETTE	V/LT/07/C/823	65.29
167	2014-2015	Online	HOTEL ROSSETTE	V/LT/07/C/823	66.3
168	2013-2014	Online	HOTEL CREST INN	V/LT/07/C/835	407871

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169	2013-2014	Online	HOTEL ROYAL HOLIDAYS	V/LT/07/C/832	6144
170	2014-2015	Online	HOTEL BLUE BELL	V/LT/07/C/834	501
171	2015-2016	Online	HOTEL BLUE BELL	V/LT/07/C/834	1001
172	2013-2014	Online	HOTEL ROOP KALA DLX.	V/LT/08/C/843	2000
173	2013-2014	Online	HOTEL DADA INTERNATIONAL DLX.	V/LT/08/C/846	121833
174	2013-2014	Online	HOTEL PRIYA PALACE	V/LT/08/C/847	2000
175	2013-2014	Online	KARAT 87 HOTEL PVT LTD	V/LT/08/C/854	24.67
176	2014-2015	Online	KARAT 87 HOTEL PVT LTD	V/LT/08/C/854	24.69
177	2013-2014	Online	HOTEL WAVES	V/LT/08/SW/860	1995
178	2014-2015	Online	HOTEL WAVES	V/LT/08/SW/860	1002

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179	2013-2014	Online	HOTEL AFRICA AVENUE	V/LT/08/S/866	11095
180	2013-2014	Online	SKY RICH INTERNATIONAL	V/LT/08/C/861	235145
181	2013-2014	Online	HOTEL CONCLAVE COMFORT	V/LT/08/S/873	54.48
182	2013-2014	Online	HOTEL CRYSTAL DELUX	V/LT/08/C/863	1000
183	2014-2015	Online	HOTEL VOLGA INTERNATIONAL	V/LT/08/C/876	5000
184	2013-2014	Online	SPB 87 HOTEL PRIVATE LIMITED	V/LT/08/C/877	29.15
185	2014-2015	Online	SPB 87 HOTEL PRIVATE LIMITED	V/LT/08/C/877	28
186	2014-2015	Online	HOTEL CLARK HEIGHTS	V/LT/W/08/886	8

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187	2015-2016	Online	HOTEL CLARK HEIGHTS	V/LT/W/08/886	5.59
188	2013-2014	Online	D.L.T.A.	V/LT/08/SW/879	1999
189	2013-2014	Online	HOTEL GRAND PEEPAL	V/LT/08/C/890	4000
190	2013-2014	Online	HOTEL BLESSINGS	V/LT/08/C/892	1000
191	2014-2015	Online	HOTEL BLESSINGS	V/LT/08/C/892	1000
192	2013-2014	Online	HOTEL GAUTAM DELUX	V/LT/08/C/902	173850
193	2013-2014	Online	LE GRAND	V/LT/08/S/906	4000
194	2013-2014	Online	HOTEL BLUE STONE	V/LT/08/S/907	10395
195	2013-2014	Online	HOTEL CAPITAL RESIDENCY	V/LT/08/C/911	2000
196	2013-2014	Online	HOTEL RAVIN	V/LT/08/SW/914	2125
197	2014-2015	Online	HOTEL RAVIN	V/LT/08/SW/914	3000
198	2013-2014	Online	SIESTA HOSPITALITY SERVICE LTD	V/LT/08/S/929	3674

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199	2013-2014	Online	HOTEL EMPIRE DELUXE	V/LT/08/S/930	17765
200	2013-2014	Online	HOTEL SAPTAGIRI	V/LT/08/SW/926	64.91
201	2013-2014	Online	HOTEL LA-SUITE	V/LT/08/W/933	32393
202	2013-2014	Online	HOTEL MOURYA DX.	V/LT/08/C/938	1267
203	2013-2014	Online	HOTEL RADHA KRISHAN	V/LT/08/C/936	1017
204	2013-2014	Online	BAMYAN THE BOUTIQUE HOTEL	V/LT/08/S/943	41.59
205	2015-2016	Online	HOTEL UNISTAR	V/LT/08/C/945	16.03
206	2013-2014	Online	HOTEL LEO CONTINENTAL	V/LT/08/C/947	54082
207	2013-2014	Online	HOTEL KLICK INTERNATIONAL	V/LT/08/C/946	71919
208	2013-2014	Online	HOTEL CITY HEART	V/LT/09/C/957	1128

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209	2013-2014	Online	HOTEL MERRY GOLD	V/LT/09/C/955	1000
210	2015-2016	Online	HOTEL ASEES INN.	V/LT/09/W/953	501
211	2013-2014	Online	AIR PORT RESIDENCY	V/LT/09/SW/950	5000
212	2014-2015	Online	AIR PORT RESIDENCY	V/LT/09/SW/950	1999
213	2013-2014	Online	KARAT 87 INN HOTEL PVT LTD	V/LT/09/C/965	28
214	2014-2015	Online	KARAT 87 INN HOTEL PVT LTD	V/LT/09/C/965	28
215	2013-2014	Online	HOTEL HANUMANT PALACE	V/LT/08/SW/899	1000
216	2013-2014	Online	HOTEL DE-CONTINENTAL	V/LT/08-09/C/973	78896
217	2013-2014	Online	TAVERN	V/LT/09/S/980	226000

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218	13-2014	Online	SEHRAWAT INN GUEST HOUSE	V/LT/08-09/SW/984	3000
219	2014-2015	Online	SEHRAWAT INN GUEST HOUSE	V/LT/08-09/SW/984	4000
220	2013-2014	Online	NEW INTERNATIONAL INN	V/LT/99/S/488	577222
221	2013-2014	Online	KARAN GUEST HOUSE	V/LT/99/S/446	15.41
222	20152016	Online	KARAN PALACE	V/LT/99/S/444	106.67
223	2014-2015	Online	DEEPAK GUEST HOUSE	V/LT/97/S/149	4001
224	2014-2015	Online	HAMILTON HOTELS PVT. LTD.	IV/LT/97/S/147	5000
225	20152016	Online	HAMILTON HOTELS PVT. LTD.	IV/LT/97/S/147	5001
226	2013-2014	Online	HOTEL NANCY DX	V/LT/97/C/298	2500

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227	2013-2014	Online	HOTEL INDIA INTERN. SITARE	V/LT/97/C/314	1000
228	2013-2014	Online	MAHARAJA CONTINENTAL	V/LT/97/C/309	1000
229	2013-2014	Online	HOTEL SAINA INTERNATIONAL	V/LT/97/C/302	6021
230	2013-2014	Online	HOTEL ASHOKA CASTLE GUEST HOUS	V/LT/97/C/325	1000
231	2014-2015	Online	HOTEL MOHAK PALACE	V/LT/97/C/315	500
232	2013-2014	Online	HOTEL NEW SAPAN PLAZA	V/LT/2000/C/498	2000
233	2013-2014	Online	TOURIST LODGE	V/LT/97/C/361	1000
234	2013-2014	Online	HOTEL MARC POLO	V/LT/97/C/348	818
235	20152016	Online	HOTEL AMAX INN	V/LT/97/C/344	1070

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236	2013-2014	Online	HOTEL SOMA DX	V/LT/97/C/331	6000
237	2013-2014	Online	THE LAV KUSH DELUXE LODGE	V/LT/97/C/366	26.67
238	2013-2014	Online	HOTEL NEW LINK DX.	V/LT/99/C/491	3000
239	2013-2014	Online	ANMOL INTERNATIONAL	V/LT/99/C/483	1000
240	2015-2016	Online	YATRI INTERNATIONAL	V/LT/97/C/228	1001
241	2013-2014	Online	HOTEL PRESIDENCY	V/LT/00/C/524	2000
242	2013-2014	Online	HOTEL SAGAR INTERNATIONAL	V/LT/97/C/384	1501
243	2015-2016	Online	WHITE HOUSE CONTINENTAL	V/LT/97/C/104	1
244	2013-2014	Online	HOTEL KANISHKA PALACE	V/LT/97/C/039	1000

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245	2014-2015	Online	HOTEL KANISHKA PALACE	V/LT/97/C/039	2000
246	2013-2014	Online	HOTEL CROWN DELUXE	V/LT/97/C/113	1000
247	2013-2014	Online	THE AMBASSADOR HOTEL	III/LT/97/ND/211	102.34
248	2013-2014	Online	SARTAJ HOTEL	IV/LT/97/S/120	3848003
249	2013-2014	Online	INTERN. TRAVELS & TOURS INN	V/LT/97/S/208	246
250	2014-2015	Online	MAIDENS HOTEL	I/LT/97/ND/126.	11504
251	2013-2014	Online	VISHESH CONTINENTAL	IV/LT/01/C/569	9612
252	2013-2014	Online	HOTEL APRA INTERNATIONAL	IV/LT/C/01/555	27003
253	2014-2015	Online	HOTEL APRA INTERNATIONAL	IV/LT/C/01/555	1258

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254	2015-2016	Online	HOTEL APRA INTERNATIONAL	IV/LT/C/01/555	6422
255	2013-2014	Online	PACHOULI SPA	V/LT/12/C/1400	804745
256	2013-2014	Online	BHARAT FORTUNE RESORTS PVT LTD	V/LT/12/C/1431	8000
257	2014-2015	Online	ROYAL BANQUET	V/LT/12/E/1411	1000
258	2015-2016	Online	ROYAL BANQUET	V/LT/12/E/1411	1000
259	2013-2014	Online	RAJ MAHAL BANQUETS & HOTELS P L	V/LT/12/E/1352	1000
260	2013-2014	Online	HOTEL BLUE PEARL	V/LT/12/C/1341	7074
261	2013-2014	Online	KAZURI	V/LT/12/SW/1491	98
262	2013-2014	Online	LAVITA SERVICES PVT. LTD	V/LT/12/S/1494	4001
263	2014-2015	Online	KAILAS INC	V/LT/12/S/1493	1500

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264	2015-2016	Online	KAILAS INC	V/LT/12/S/1493	1500
265	2013-2014	Online	MANJISHTA AYURVEDA SPA	V/LT/12/C/1452	11197
266	2013-2014	Online	INCENCE UNISEX SALON	V/LT/12/C/1446	78960
267	2013-2014	Online	S & S PIONEER CORP.	V/LT/12/N/1503	6382
268	2013-2014	Online	VICKY'S TOUCH N GLOW PVT. LTD.	V/LT/12/C/1515	73960
269	2013-2014	Online	TARANG GARDEN & BANQUETS P LTD	V/LT/12/E/1467	2340
270	2013-2014	Online	FORTE GRAND	V/LT/12/ND/1440	153602
271	2014-2015	Online	HOTEL LE GRAND	V/LT/12/C/1472	501
272	2013-2014	Online	HOTEL WALL CITY	V/LT/12/N/1468	1500

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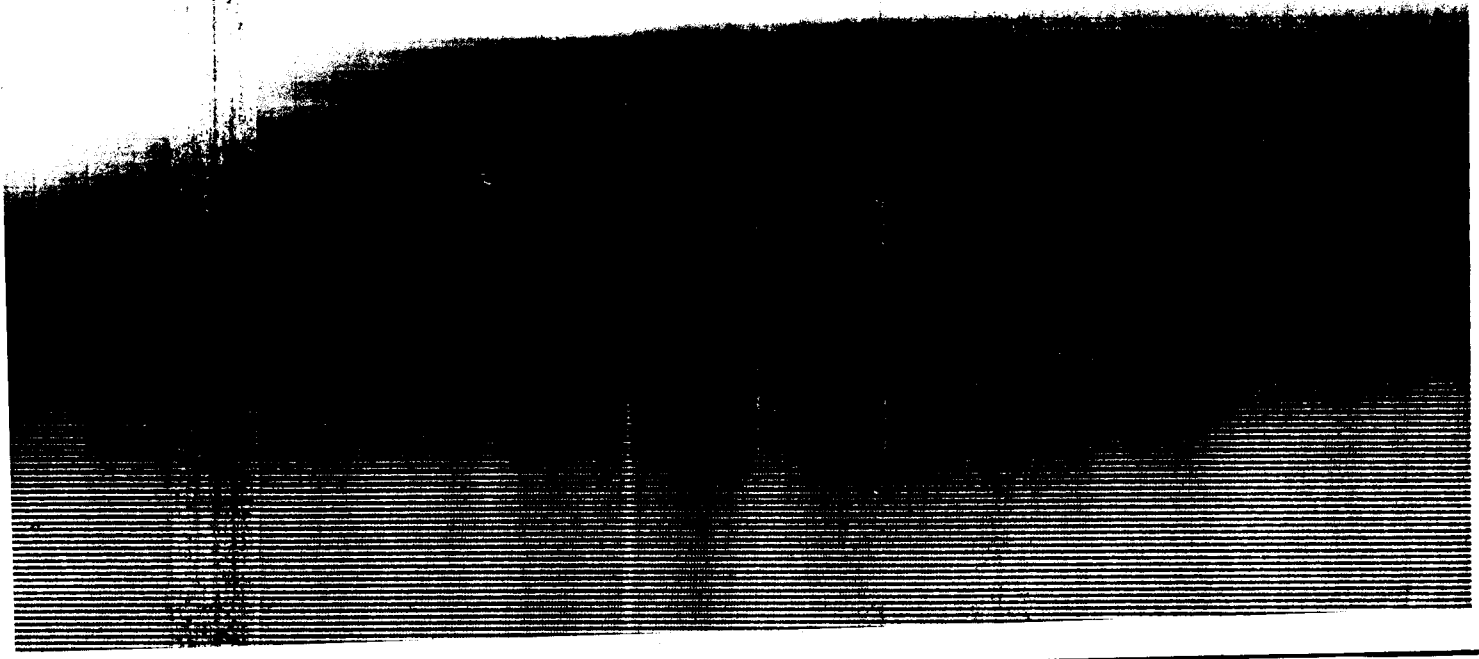
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273	2014-2015	Online	HOTEL WALL CITY	V/LT/12/N/1468	1000
274	2013-2014	Online	ASHIANA BANQUET	V/LT/12/E/1390	1318
275	2013-2014	Online	BASIL-THE RESIDENCY	V/LT/12/S/1524	11620
276	2014-2015	Online	BASIL-THE RESIDENCY	V/LT/12/S/1524	2000
277	2013-2014	Online	PREET BANQUET	V/LT/12/NW/1504	3112
278	2013-2014	Online	HOTEL AIRPORT INN	V/LT/12/SW/1552	3000
279	2012-2013	Online	HOTEL SHUBHAM VILAS	V/LT/09/W/972	10690
280	2013-2014	Online	HOTEL SHUBHAM VILAS	V/LT/09/W/972	24716
281	2013-2014	Online	REVELSPLUM HOTELS PVT. LTD.	V/LT/C/09/985	2274
282	2013-2014	Online	HOTEL SPARK - DX.	V/LT/C/09/987	1300

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283	2013-2014	Online	HOTEL GOLD REGENCY	V/LT/09/C/989	30000
284	2013-2014	Online	HOTEL TODAY INTERNATIONAL	V/LT/09/C/990	1500
285	2013-2014	Online	THE TIVOLI GRAND RESORTS HOTEL	V/LT/09/NW/992	17.33
286	2013-2014	Online	HOTEL STAR PLAZA	V/LT/09/C/995	1000
287	2013-2014	Online	HOTEL GREEN PALACE	V/LT/08/SW/935	8215
288	2014-2015	Online	HOTEL GREEN PALACE	V/LT/08/SW/935	2001
289	2015-2016	Online	HOTEL KINGSTON PARK	V/LT/09/C/1001	2000
290	2013-2014	Online	EMBLEM HOTEL	V/LT/09/S/1009	6369
291	2013-2014	Online	HOTEL CITY PALACE	V/LT/09/C/1014	2014

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292	2013-2014	Online	HOTEL SNOW WHITE DX.	V/LT/09/C/1020	2000
293	2013-2014	Online	HOTEL TOPAZ	V/LT/09/C/1023	1843
294	2013-2014	Online	HOTEL CHOPRA INTERNATIONAL	V/LT/09/C/1026	5080
295	2014-2015	Online	SUNRIZE GUEST HOUSE	V/LT/09/NW/1027	0.02
296	2013-2014	Online	HOTEL MAHARAJA CASTLE	V/LT/09/C/1028	1000
297	2013-2014	Online	HOTEL TUSHAR CONTINENTAL	V/LT/09/C/1030	1000
298	2013-2014	Online	RATANDEEP LODGING HOUSE	V/LT/09/C/1038	1058
299	2014-2015	Online	HOTEL COSY GRAND	V/LT/09/ND/1031	7137
300	2015-2016	Online	HOTEL COSY GRAND	V/LT/09/ND/1031	5000

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301	2013-2014	Online	HOTEL SUN PALACE	V/LT/09/C/1036	6743
302	2014-2015	Online	HOTEL SUN PALACE	V/LT/09/C/1036	1000
303	2013-2014	Online	LIVASA INN	V/LT/09/C/1047	1053
304	2014-2015	Online	LIVASA INN	V/LT/09/C/1047	1999
305	2013-2014	Online	HOTEL PARIKSHIT PALACE	V/LT/09/SW/1043	3112
306	2013-2014	Online	VISHAL HERITAGE	V/LT/08/C/905	25000
307	2013-2014	Online	SATWAH 29 GUEST HOUSE	V/LT/10/S/1045	4562
308	2013-2014	Online	HOTEL CHALET	V/LT/10/SW/1053	38883
309	2013-2014	Online	THE CLARKS INN	V/LT/10/1/1056	17.94
310	2014-2015	Online	HOTEL MAPLE INN	V/LT/2010/C/1058	8214
311	2015-2016	Online	HOTEL MAPLE INN	V/LT/2010/C/1058	1501

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312	2013-2014	Online	THE VISAYA HOTEL	V/LT/10/S/1062	1000
313	2013-2014	Online	THE CAMERON	V/LT/10/S/1064	876202
314	2013-2014	Online	HOTEL INDUS BIZHOTEL	V/LT/10/S/1065	850
315	2013-2014	Online	HOTEL R K	V/LT/2010/SW/1063	4080
316	2013-2014	Online	HOTEL SOUTHGATE	V/LT/10/S/1071	74.04
317	2013-2014	Online	TRINITY ART HOTEL	V/LT/10/S/1073	162.53
318	2013-2014	Online	HOTEL FOREST GREEN	V/LT/10/S/1076	0.08
319	2013-2014	Online	SAHIB HOTEL	V/LT/10/C/1070	4872
320	2013-2014	Online	HOTEL OM INTERNATIONAL	V/LT/10/C/1069	3859
321	2013-2014	Online	HOTEL THE CLASS	V/LT/10/SW/1078	2232
322	2014-2015	Online	HOTEL THE CLASS	V/LT/10/SW/1078	1001

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32	2014-2015	Online	HOTEL VENUS	V/LT/10/SW/1077	44.67
324	20152016	Online	HOTEL SAAR INN	V/LT/10/C/1086	971
325	20152016	Online	ROCKWELL PLAZA	V/LT/10/C/1089	1000
326	2013-2014	Online	HOTEL SONA INTERNATIONAL	V/LT/09/C/1051	22797
327	2013-2014	Online	KOHINOOR GUEST HOUSE	V/LT/10/W/1083	0.32
328	2014-2015	Online	BELLVUE	1105	125639
329	20152016	Online	BELLVUE	1105	5000
330	2013-2014	Online	AAI OFFICER'S INSTITUTE	V/LT/10/S/1091	1007200
331	2013-2014	Online	HOTEL DEER PARKK	V/LT/10/SW/1100	4732
332	2014-2015	Online	HOTEL DEER PARKK	V/LT/10/SW/1100	4360
333	20152016	Online	HOTEL SUN STAR HEIGHTS	V/LT/10/C/1101	1.34

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334	2013-2014	Online	HOTEL VEDAS HERITAGE	V/LT/10/C/1115	3934.1
335	2013-2014	Online	AMARA HOTEL	V/LT/10/S/1112	1.71
336	2013-2014	Online	INDIRA INTT. HOTEL & RESORTS	V/LT/10/SW/1094	8000
337	2014-2015	Online	INDIRA INTT. HOTEL & RESORTS	V/LT/10/SW/1094	2000
338	2013-2014	Online	HOTEL HIGHWAY CROWN	V/LT/10/SW/1109	4151
339	2013-2014	Online	HOTEL IMPRESS	V/LT/10/SW/1098	2000
340	2014-2015	Online	HOTEL IMPRESS	V/LT/10/SW/1098	1000
341	2013-2014	Online	ROI HOTELS INDIA PVT LTD	V/LT/10/C/1119	5000
342	2013-2014	Online	A-3'S LODGE	V/LT/10/S/1123	1296
343	2014-2015	Online	A-3'S LODGE	V/LT/10/S/1123	1001

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344	2013-2014	Online	HOTEL EAST INN	V/LT/10/W/1128	8100
345	2013-2014	Online	HOTEL S & B EAST INN	V/LT/10/W/1127	8000
346	2013-2014	Online	HOTEL NAGPAL PALACE	V/LT/10/W/1126	1000
347	2013-2014	Online	LAVISTA	V/LT/10/C/1137	25.47
348	2015-2016	Online	HOTEL SUNCOURT CORPORATE	V/LT/10/C/1138	1.34
349	2013-2014	Online	THE SAKET - 27	V.LT/10/S/1145	126.2
350	2013-2014	Online	HOTEL STALLIONS	V/LT/10/S/1146	5823
351	2014-2015	Online	HOTEL STALLIONS	V/LT/10/S/1146	5000
352	2015-2016	Online	HOTEL STALLIONS	V/LT/10/S/1146	5999
353	2013-2014	Online	MOHAN VILASS A UNIT OF SHASHI	V/LT/10/NW/1144	8894

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354	2013-2014	Online	HOTEL STAR GRAND VILLA	V/LT/S/10/1149	3221833
355	2013-2014	Online	HOTEL AMBY INN	V/LT/10/S/1152	1990
356	2013-2014	Online	HOTEL LEELAVENTURE LTD	V/LT/10/ND/1160	2565
357	2013-2014	Online	52/9. YADU GREEN	V/LT/10/NW/1164	11818
358	2013-2014	Online	HOTEL SOHI RESIDENCY	V/LT/10/C/1157	5312
359	2013-2014	Online	ROMANZZA INN	V/LT/10/C/1158	8719
360	2013-2014	Online	HOTEL PAL PALACE	V/LT/10/C/1159	44981
361	2013-2014	Online	WELCOMHOTEL DWARKA, NEW DELHI	V/LT/11/SW/1169	0.19
362	2013-2014	Online	HOTEL TWIN TREE	V/LT/11/SW/1170	4000
363	2013-2014	Online	HOTEL V M RESIDENCY	V/LT/11/SW/1173	4883

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364	2013-2014	Online	THE GRACE HOTEL	V/LT/11/SW/1172	10695
365	2013-2014	Online	MANSHA RESIDENCY	V/LT/11/S/1182	505000
366	2013-2014	Online	HOTEL GOODLUCK	V/LT/11/SW/1187	1001
367	2013-2014	Online	THE PEARL	V/LT/C/11/1179	292935
368	2013-2014	Online	SIAM ORCHID SUITES	V/LT/11/C/1190	687
369	2013-2014	Online	SHYAMA INN	V/LT/11/C/1199	284122
370	2013-2014	Online	HOTEL RAMHAN	V/LT/11/W/1203	379.86
371	2013-2014	Online	J.P.HOTEL	V/LT/11/W/1206	4802
372	2014-2015	Online	J.P.HOTEL	V/LT/11/W/1206	2000
373	2015-2016	Online	J.P.HOTEL	V/LT/11/W/1206	1500
374	2013-2014	Online	M/S RAMATARA RESORTS PVT. LTD.	V/LT/11/S/1215	13.33
375	2013-2014	Online	COUNTRY INN & SUITES	V/LT/11/S/1211	249.59

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376	2014-2015	Online	HOTEL KINGSTON	V/LT/11/W/1224	28	r
377	20152016	Online	HOTEL KINGSTON	V/LT/11/W/1224	42	r
378	2013-2014	Online	AMITABH GUEST HOUSE	V.LT/11/N/1220	5.33	
379	2014-2015	Online	AMITABH GUEST HOUSE	V.LT/11/N/1220	4	
380	2013-2014	Online	GRAND VENIZIA	V.LT.NW/11/1218	0.77	
381	20152016	Online	HOTEL MAHAJAN PALACE	V/LT/11/C/1221	501	
382	2013-2014	Online	HOTEL SPLASH	V/LT/11/C/1222	3523	
383	2013-2014	Online	HOTEL SIAM INTERNATIONAL	V/LT/11/C/1235	280114	3313
384	2013-2014	Online	SU SHREE CONTINENTAL DX.	V/LT/11/C/1231	2999	r

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385	2013-2014	Online	AASHRAYE - ENCORE REALTECH	V/LT/11/SW/1241	762904
386	2013-2014	Online	SUPERUS G/H HOSPITALITY P. LTD	V/LT/11/ND/1248	196406
387	2014-2015	Online	HOTEL METRO CITY	V/LT/11/C/1238	447
388	2014-2015	Online	HOTEL DE GOLD	V/LT/11/C/1247	548
389	2013-2014	Online	HOTEL AKSHAY DELUXE	V/LT/11/C/1249	5954
390	2013-2014	Online	HOTEL GRAND PLAZA	V/LT/C/1251	2000
391	2013-2014	Online	SISLEY THE BOUTIQUE	V/LT/11/C/1262	78547
392	2013-2014	Online	HOTEL HIGH 5 LAND	V/LT/11/C/1270	1000
393	2013-2014	Online	HOTEL FORTUNER	V/LT/12/C/1277	151040

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394	2013-2014	Online	TWENTY TWENTY INTERNATIONAL	V/LT/11/C/1278	1995
395	2013-2014	Online	PLAZA PREMIUM LOUNGEU PRE.LOU	V/LT/12/SW/1291	27083
396	2013-2014	Online	HOTEL ALMONDS	V/LT/12/W/1294	8000
397	2013-2014	Online	M/S COUNTRY INN BY CARLSON	V/LT/12/S/1295	285696
398	2013-2014	Online	SILVER STONE HOTELS PVT. LTD.	V/LT/12/C/1298	1459
399	2013-2014	Online	HOTEL INTERCITY	V/LT/12/C/1299	278209
400	2013-2014	Online	M/S JAI PRAKASH INN	V/LT/12/C/1300	5163
401	2013-2014	Online	HOTEL AIRA XING	V/LT/12/C/1304	0.46
402	2013-2014	Online	HOTEL TAKSH INN	V/LT/12/C/1309	8000

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403	2013-2014	Online	HOTEL ALASKA	V/LT/12/C/1310	190147
404	2014-2015	Online	HOTEL NEW ANAND NIWAS	V/LT/12/C/1307	1001
405	2013-2014	Online	M/S AMAN INTERNATIONAL	V/LT/12/C/1311	244301
406	2013-2014	Online	BENZ INTERNATIONAL	V/LT/12/C/1312	113166
407	2013-2014	Online	LAKME LEVER PVT LTD.,	V/LT/12/SW/1334	91.24
408	2013-2014	Online	HOTEL CITY HEIGHT	V/LT/12/C/1317	5491
409	2014-2015	Online	OZONE SPA PVT. LTD.	V/LT/12/S/1347	1
410	2013-2014	Online	S.K.CEREMONY & S.K.MOHIT PALACE	V/LT/12/E/1355	340
411	2013-2014	Online	HOTEL SAMRAT INN	V/LT/12/E/1322	503
412	2013-2014	Online	SARA BEAUTY CARE	V/LT/12/SW/1392	2

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413	2013-2014	Online	SANJAY SEHGAL & SONS HUF	V/LT/12/SW/1391	1
414	2013-2014	Online	BADHAAI BANQUETS	V/LT/12/N/1425	1072
415	2013-2014	Online	BALLEY BALLEY BANQUET	V/LT/12/W/1330	1500
416	2013-2014	Online	BODY MANTRA (GYM)	V/LT/12/C/1377	30088
417	2014-2015	Online	BULBUL HOTEL & BANQUET	V/LT12/S/1416	0.09
418	2014-2015	Online	GOLDEN GREENS	V/LT/12/SW/1351	1000
419	2014-2015	Online	ALL HAEAVENS RESTAURANTS P.LTD	V/LT/12/NW/1326	1000

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420	2013-2014	Online	DEZIRE FITNESS CENTRE	V/LT/12/C/1451	24508
421	2013-2014	Online	CROWN GUEST HOUSE	V/LT/12/N/1380	1000
422	2013-2014	Online	INTEGRATED SOCIAL INITIATIVES	V/LT/12/S/1320	998.67
423	2013-2014	Online	PARADISE INN	V/LT/12/C/1378	1952
424	2013-2014	Online	HOTEL GREEN PALACE	V/LT/12/S/1463	784514
425	2013-2014	Online	REGAL FOODS	V/LT/12/N/1364	1500
426	2013-2014	Online	ROYAL PALACE	V/LT/12/C/1345	72651
427	2013-2014	Online	RAVI KISHORE ENTERPRISES	V/LT/12/NW/1370	793
428	2013-2014	Online	CUTS N CURE FITNESS & SPA P LTD	V/LT/12/C/1397	96798
429	2013-2014	Online	MSK RESIDENCY	V/LT/12/SW/1692	11919

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430	2014-2015	Online	MSK RESIDENCY	V/LT/12/SW/1692	483
431	2013-2014	Online	THE W RESTAURANT	V/LT/12/ND/1693	40705
432	2013-2014	Online	R.K.CATERERS EXCLUSIVE	V/LT/12/NW/1685	2000
433	2013-2014	Online	R.S.HOSPITALITY	V/LT/12/W/1676	21422
434	2013-2014	Online	METRO SHEHNAI BANQUETS	V/LT/12/E/1658	5000
435	2013-2014	Online	STAR BANQUETS	V/LT/12/N/1659	5000
436	2013-2014	Online	HOTEL SUNRISE	V/LT/12/C/1706	217510
437	20152016	Online	HOTEL EUROSTAR INTERNATIONAL	V/LT/12/SW/1716	82.44
438	2013-2014	Online	AROMA MERRIMENTS	V/LT/12/W/1710	7148
439	2013-2014	Online	SHIV SHAKTI HOTELS PVT. LTD.	V/LT/12/C/1642	422996

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440	2013-2014	Online	JAWED HABIB HAIR & BEAUTY	V/LT/12/C/1699	13211
441	2013-2014	Online	RAVI KUMAR ASHOK KUMAR	V/LT/12/NW/1715	10
442	2013-2014	Online	KHUSHI HOSPITALITY	V/LT/12/E/1661	500
443	2013-2014	Online	PERSONA BEAUTY PARLOUR	V/LT/12/C/1677	2350
444	2013-2014	Online	VALENTIA BEAUTY & HEALTH CARE	V/LT/12/W/1681	4188
445	2014-2015	Online	VALENTIA BEAUTY & HEALTH CARE	V/LT/12/W/1681	5866
446	2013-2014	Online	GOOD HEALTH FITNESS ZONE	V/LT/12/SW/1727	4000

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447	2013-2014	Online	GOLDEN TULIP	V/LT/13/S/1741	226000
448	2013-2014	Online	SAVGANDHIKA SPA	V/LT/12/S/1748	1716
449	2013-2014	Online	TORONTO GUEST HOUSE	V/LT/12/C/1738	1000
450	2013-2014	Online	A & P ENTERPRISES	V/LT/12/E/1743	2000
451	2014-2015	Online	A & P ENTERPRISES	V/LT/12/E/1743	1000
452	2013-2014	Online	TOTAL TRAINING TERMINAL	V/LT/13/E/1760	0.28
453	2013-2014	Online	HOTEL CHANDRIKA INN	V/LT/13/C/1761	5000
454	2013-2014	Online	HOTEL SWISS INTERNATIONAL	V/LT/13/W/1734	4030
455	2013-2014	Online	HOTEL MAHARANI PALACE	V/LT/13/C/1773	88283
456	2013-2014	Online	KRISHNA DX. GUEST HOUSE	V/LT/13/C/1766	2001

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457	2014-2015	Online	KRISHNA DX. GUEST HOUSE	V/LT/13/C/1766	2001
458	2013-2014	Online	OCEAN 7	V/LT/13/W/1778	94640
459	2013-2014	Online	HOTEL DELHI HEART	V/LT/13/C/1779	1000
460	2013-2014	Online	LEGRAND BANQUET	V/LT/13/W/1788	62103
461	2013-2014	Online	HOTEL GOLDEN GATE DX.	V/LT/13/C/1790	1500
462	2013-2014	Online	HABIBS	V/LT/13/S/1792	2000
463	2013-2014	Online	TONY & GUY	V/LT/13/S/1800	6.99
464	2014-2015	Online	HOTEL SUNRISE BLUE	V/LT/13/SW/1805	3000
465	2013-2014	Online	AKASH CONTINENTAL DX.	V/LT/13/C/1797	553
466	2013-2014	Online	MIRAGE HEALTH CLUB	V/LT/13/SW/1818	997
467	2014-2015	Online	MIRAGE HEALTH CLUB	V/LT/13/SW/1818	1001

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468	2013-2014	Online	CHARM'S BEAUTY PARLOR	V/LT/13/S/1824	2257
469	20152016	Online	PANACHE	V/LT/13/S/1832	0.33
470	2013-2014	Online	COSMO PROFILE SALONS	V/LT/13/W/1842	878
471	2013-2014	Online	AJANTA BEAUTY PARLOUR	V/LT/13/S/1838	3065
472	2014-2015	Online	AJANTA BEAUTY PARLOUR	V/LT/13/S/1838	999
473	2013-2014	Online	RAJDHANI INN	V/LT/13/S/1809	185538
474	2013-2014	Online	AURA HAIR AND BEAUTY CENTRE	V/LT/13/W/1844	2002

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475	2013-2014	Online	AURA HAIR AND SKIN CARE	V/LT/13/SW/1849	1683
476	2013-2014	Online	KASTOR INTERNATIONAL	V/LT/S/13/1850	2500
477	2013-2014	Online	HEAVEN SOLUTION	V/LT/13/S/1859	598000
478	2013-2014	Online	HEMKUNT HOSPITALITY MANAGEMENT	V/LT/S/13/1856	5000
479	2013-2014	Online	IMPERIAL & MAJESTIC BANQUETS	V/LT/13/NW/1879	1500
480	20152016	Online	IMPERIAL & MAJESTIC BANQUETS	V/LT/13/NW/1879	267
481	2013-2014	Online	D' PRESIDENTE	V/LT/13/W/1845	2190

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482	2013-2014	Online	HOTEL PAHWA INTERNATIONAL	V/LT/13/C/1874	1010
483	2013-2014	Online	HOTEL MANVI GUEST HOUSE	V/LT/13/C/1875	3000
484	2013-2014	Online	HOTEL MILAN	V/LT/13/N/1885	2055
485	2013-2014	Online	PANCHSHILA CLUB	V/LT/S/13/1892	82156
486	2013-2014	Online	HOTEL KRISHNA PLAZA	V/LT/C/13/1895	2350
487	2013-2014	Online	DANISH RESIDENCY	V/LT/C/13/1899	2778
488	2013-2014	Online	MONSOON SALON	V/LT/13/ND/1905	65497
489	2013-2014	Online	THE GOLD INN	V/LT/C/13/1907	5123
490	2013-2014	Online	BUDHA SPA PVT.LTD	V/LT/13/E/1918	1000
491	2013-2014	Online	SANSKRITI GREENS	V/LT/S/13/1920	6850

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492	2014-2015	Online	HOTEL AFRICA AVENUE	V/LT/13/S/1922	7819
493	2013-2014	Online	COIFFURE	V/LT/S/13/1924	10052
494	2013-2014	Online	HOTEL CITY LITE	V/LT/13/SW/1928	847
495	2013-2014	Online	SARVA PRIYA CLUB	V/LT/S/13/1930	17.79
496	2014-2015	Online	SARVA PRIYA CLUB	V/LT/S/13/1930	1
497	2013-2014	Online	HEAD QUARTERS	V/LT/W/13/1938	2000
498	2014-2015	Online	HEAD QUARTERS	V/LT/W/13/1938	2000
499	2015-2016	Online	HEAD QUARTERS	V/LT/W/13/1938	2000
500	2014-2015	Online	SPLASH SALONZ	V/LT/NW/13/1939	2000
501	2015-2016	Online	SPLASH SALONZ	V/LT/NW/13/1939	2000
502	2013-2014	Online	LE-CHEF BANQUET & HOTELS	V/LT/E/13/1933	73331

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503	2013-2014	Online	HOTEL METRO VIEW	V/LT/C/13/1941	8000
504	2013-2014	Online	T T FOOTCARE PVT. LTD	V/LT/13/S/1943	4000
505	2013-2014	Online	MANGAL MURTI BANQUET	V/LT/SW/13/1950	769
506	2013-2014	Online	GOLDEN PETAL BANQUET	V/LT/EX/13/E/1953	2000
507	2014-2015	Online	GOLDEN PETAL BANQUET	V/LT/EX/13/E/1953	2000
508	2015-2016	Online	GOLDEN PETAL BANQUET	V/LT/EX/13/E/1953	1000
509	2013-2014	Online	AMAANTA	V/LT/SW/13/1960	1120
510	2014-2015	Online	AMAANTA	V/LT/SW/13/1960	2000
511	2013-2014	Online	ATHENA INN	V/LT/EX/13/S/1965	226000

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512	2013-2014	Online	HOTEL SUNSHINE PALACE	V/LT/13/C/1978	1000
513	2013-2014	Online	AMN SPA & WELLNESS	V/LT/S/13/1980	2000
514	2014-2015	Online	AMN SPA & WELLNESS	V/LT/S/13/1980	1000
515	2013-2014	Online	BHUPINDER FARMS P LTD.	V/LT/13/S/1985	1997
516	2013-2014	Online	HOTEL VISTA INN	V/LT/C/13/1991	77322
517	2014-2015	Online	JASOLA PLOT NO.50	V/LT/S/13/1994	3000
518	2013-2014	Online	BLISSFUL SPAS	V/LT/13/W/1997	0.02
519	2013-2014	Online	HOTEL DE AURA	V/LT/13/W/1998	2000
520	2014-2015	Online	STRENGTH THE GYM & SPA	V/LT/13/W/2002	1500
521	2015-2016	Online	STRENGTH THE GYM & SPA	V/LT/13/W/2002	500

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522	2013-2014	Online	HOTEL BLUE MOON	V/LT/S/13/2017	206706
523	2014-2015	Online	BUKHARA INN	V/LT/14/C/2021	1001
524	2013-2014	Online	ATTRACTION GYM	V/LT/12/S/1561	4000
525	2013-2014	Online	HOTEL ARINA INN	V/LT/12/C/1528	224079
526	2013-2014	Online	AFFINITY BEAUTY SALON PVT LTD	V/LT/12/S/1594	2555642
527	2013-2014	Online	FACE TO FACE	V/LT/12/S/1593	2500
528	2013-2014	Online	BODY BLASTER	V/LT/12/S/1583	1000
529	2014-2015	Online	BODY BLASTER	V/LT/12/S/1583	500
530	2013-2014	Online	SEVEN PEARLS HOTEL PVT LTD.	V/LT/12/W/1542	1000
531	2015-2016	Online	HOTEL KHUSDIL	V/LT/12/N/1499	6
532	2013-2014	Online	SHUBH NIMANTRAN	V/LT/12/W/1520	6429

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533	2014-2015	Online	HOTEL GUL NAR	V/LT/12/C/1521	25000
534	2015-2016	Online	HOTEL GUL NAR	V/LT/12/C/1521	20000
535	2013-2014	Online	HOTEL UNIVERSE INN	V/LT/12/C/1523	8000
536	2014-2015	Online	BLLIIS BY RAVISSANT	V/LT/12/S/1530	5947
537	2015-2016	Online	ROYAL PALACE	V/LT/12/N/1539	2000
538	2013-2014	Online	KRISHNA	V/LT/12/W/1652	332887
539	2013-2014	Online	GOLDEN GATE BANQUET	V/LT/12/W/1543	2813
540	2015-2016	Online	THE ALLURE	V/LT/12/S/1628	15.99
541	2016-2017	Online	THE ALLURE	V/LT/12/S/1628	10.6
542	2013-2014	Online	GOVINDAM MANGLIK UTSAB SATHAL	V/LT/12/S/1621	4060

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543	2013-2014	Online	HOTEL WELCOME PALACE	V/LT/12/C/1650	1163
544	20152016	Online	HOTEL WELCOME PALACE	V/LT/12/C/1650	3464
545	2013-2014	Online	MBS GYMKHANA LTD.	V/LT/12/W/1505	552200
546	2013-2014	Online	REGENT GRAND	V/LT/12/W/1500	0.03
547	2013-2014	Online	HOTEL SEVEN SEAS INN	V/LT/12/C/1625	1058
548	2013-2014	Online	JUNCTION 36	V/LT/12/C/1435	1580
549	2013-2014	Online	METAL HEALTH CLUB & SPA	V/LT/12/W/1516	4265
550	2014-2015	Online	METAL HEALTH CLUB & SPA	V/LT/12/W/1516	2000
551	20152016	Online	METAL HEALTH CLUB & SPA	V/LT/12/W/1516	1000
552	2014-2015	Online	VOUGE	V/LT/12/W/1512	4000
553	20152016	Online	VOUGE	V/LT/12/W/1512	1000

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554	2014-2015	Online	STAR PALACE	V/LT/12/E/1519	2000
555	2015-2016	Online	STAR PALACE	V/LT/12/E/1519	1000
556	2013-2014	Online	STAR PALACE	V/LT/12/E/1519	2000
557	2013-2014	Online	SPA TIME, TIME BODY CARE	V/LT/12/S/1671	2116
558	2014-2015	Online	SPA TIME, TIME BODY CARE	V/LT/12/S/1671	2000
559	2013-2014	Online	ZORBA ENTERTAINMENT PVT LTD	V/LT/12/S/1682	2001
560	2013-2014	Online	R V ENTERPRISES	V/LT/12/SW/1683	6000
561	2014-2015	Online	R V ENTERPRISES	V/LT/12/SW/1683	8001
562	2013-2014	Online	HOLIDAY CLUB	V/LT/12/S/1687	1000
563	2013-2014	Online	INTERNATIONAL RAJ RESIDENCY	V/LT/12/SW/1669	449200

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564	2013-2014	Online	TARIKA GYM & SPA	V/LT/12/W/1668	3096
565	2013-2014	Online	HOTEL DADA COTTAGE	V/LT/12/C/1653	1155
566	2014-2015	Online	HOTEL DADA COTTAGE	V/LT/12/C/1653	1
567	2013-2014	Online	THE CLAREMONT HOTEL & CONVENTI	V/LT/12/S/1694	226000
568	2013-2014	Online	G.G.ENTERPRISES	V/LT/14/W/0026	6
569	2013-2014	Online	HOTEL D-DREAMZ SUITES	V/LT/14/C/0046	7000
570	2013-2014	Online	HOTEL D SUITS	V/LT/14/C/0032	1000

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571	2013-2014	Online	HOTEL EMPORIO UNIT OF EXCELENTE HOTEL PRIVATE LIMITED	V/LT/14/C/0044	2500
572	2014-2015	Online	RK RESIDENCY	V/LT/14/W/0049	2000
573	2013-2014	Online	GULMOHAR SPORTS-CUM- COMMUNITY CENTRE	V/LT/14/S/0048	4000
574	2013-2014	Online	HOTEL MARBLE ARCH	V/LT/14/C/2025	6388
575	2013-2014	Online	HOTEL SUNRISE	V/LT/C/14/2024	27066
576	2013-2014	Online	HOTEL TAJ PRINCESS	V/LT/14/C/2026	1774
577	2015-2016	Online	JANAK PURI CLUB	V/LT/W/14/2030	1
578	2013-2014	Online	HOTEL TAJ INDIA	V/LT/14/SW/2034	2500

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579	2014-2015	Online	HOTEL TAJ INDIA	V/LT/14/SW/2034	3000
580	2013-2014	Online	TUSCANY SPA	V/LT/13/ND/2041	32614
581	2013-2014	Online	GOLDEN TULIP	V/LT/13/S/2043	226000
582	2013-2014	Online	BEAU SOLUTIONS	V/LT/W/14/2042	1500
583	2014-2015	Online	BEAU SOLUTIONS	V/LT/W/14/2042	3000
584	2014-2015	Online	PERFECTION EVERYDAY	V/LT/14/E/0085	2001
585	2015-2016	Online	HOTEL SHIMLA HERITAGE	V/LT/14/C/0092	3000
586	2013-2014	Online	ACE PROFILE SALONS	V/LT/14/SW/0139	24.97
587	2014-2015	Online	LA OLA	V/LT/14/S/0113	0.6
588	2014-2015	Online	HOTEL AURA	V/LT/14/SW/0131	4
589	2015-2016	Online	HOTEL AURA	V/LT/14/SW/0131	4

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590	2014-2015	Online	HOTEL MILAN CONTINENTAL	V/LT/14/C/0122	3192
591	2014-2015	Online	NATRAJ YES PLEASE	V/LT/14/ND/0093	1000
592	2014-2015	Online	KARON HOTELS	V/LT/14/S/0158	370.59
593	2014-2015	Online	HOTEL AMAN INN	V/LT/14/C/0128	1500
594	2014-2015	Online	HOTEL GLOBAL RADIANCE	V/LT/15/S/W/0246	5010
595	2014-2015	Online	HOTEL SAFFRON INN	V/LT/15/C/0178	3149
596	2014-2015	Online	ULLHASS PARTY LAWN	V/LT/14/N/0143	5000
597	20152016	Online	ULLHASS PARTY LAWN	V/LT/14/N/0143	4000
598	20152016	Online	VISION	V/LT/15/NW/0223	0.67
599	20152016	Online	HOTEL GOLDEN GRAND	V/LT/15/W/0290	4000

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600	20152016	Online	ALCOR SPA PVT LTD	V/LT/15/S/0317	0.67
601	20152016	Online	HOTEL REPOSE VILLA	V/LT/15/C/0293	2499
602	20152016	Online	HOTEL HINDUSTAN INTERNATIONAL	V/LT/15/C/0365	1000
603	20152016	Online	HOTEL SINGH SONS	V/LT/15/C/0408	0.33
					4,64,21,376

3,500/-

Sincere efforts may be made by the Department to recover the above outstanding Luxury Tax from the concerned establishments.

Para No. 5:- Non adjustment of huge outstanding Abstract Contingent Advances amounting to Rs. 62,43,257/-

(Audit Memo No. 20 dated 17.8.2017)

Note for Under Rule 120 and Rule 162 of Receipt and Payment Rules provides that money drawn on Abstract Contingent Bills (ACB) for payments of advance to supplier would be adjusted within a period of one month from the date drawl of such bills.

As per records provided to the audit, the sum of Rs. 62,43,257/- drawn on Abstract Contingency bills during the period 01/04/2016 to 31/03/2017 were outstanding as on date for various reasons/purposes. The breakup of outstanding/unadjusted advances were as under:-

Sr. No.	Bill No. & dated	Purpose of advance	Name of Agency	Amount as per ACB (Rs.)
1	946 dated 11/01/2013	Payment of Purchase of 1 TATA 407	Tata Motors Ltd.	8,62,335/-
2	518 dated 14/10/2015	Payment of purchase of 8 Programmers Asstt. For 2 months	M/s. NICSI	3,57,904/-
3	361 dated	Payment of purchasing	Sr. Postmaster, I.P.	32,000/-

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	19/08/2015	of Service postage stamps	Estate, N.D	
4	838 dated 06/2/2015	Payment of camp office Facilities for DANICS Officers	Sh. Arun Kumar Mishra, Dy. Commissioner	88,000/-
5	752 dated 06/12/2016	Payment of purchase of 26 digital signature Certificates	M/s. Automation Oeed	26,260/-
6	110 dated 04/05/2016	Payment of camp office Facilities as communicated by the office	Sh. Parveen Mishra Dy. Commissioner (Excise)	1,25,000/-
7	573 dated 05/10/2016	Payment of arbitrator in the matter of Nuway Orgaine Naturals (India) Ltd.	Justice Rekha Sharma	3,66,250/-
8	111 dated 04/05/2016	Payment of purchase of desktop Laptop alongwith its accessories	Sh. Parveen Mishra Dy. Commissioner (Excise)	88,000/-
9	94 dated 29/04/2016	Purchase of Opium	Govt. opium and Alkolaid work Gazipur (U.P)	3,530/-
10	1029 dated 06/03/2017	Payment of purchase two kilo medicinal excise opium for the year 2017-18	Govt. opium and Alkolaid work Gazipur (U.P)	13,169/-
11	961 dated 15/02/2017	Payment of reward out of the secret service expenditure for collection and developing intelligence	Excise Inteligence Bureau Branch	23,62,300/-
12	924 dated 03/02/2017	Payment of purchasing of Service postage stamps	Sr. Postmaster, EP. Estate, N.D	34,000/-
13	495 dated 16/01/2016	Payment of purchase of 68 digital signature certificate	M/s. N. Code Solutions	68,408/-

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14	612 dated 06/11/2015	Payment of reward out of the secret service	Excise Intelligence Bureau Branch	18,07,500/-	DCE
15	937 dated 29/01/2016	Payment of SMS Gateway service of NICS	M/s. NICS	8,601/-	
		Total		62,43,257/-	

Sincere efforts may be made by the Department to adjust the outstanding advances at earliest.

Para No 6- Purchase of petrol beyond prescribed limit

(Audit Memo No-18 dated 16.8.2017)

Finance department of GNCT of Delhi vide their letter No. F.14/9/99-Fib(b) dated 15.12.99 and letter No. F.14/9/99-Fin(B) dated 10/5/2001 has fixed 200 liters per month limit of petrol/diesel for Govt. Vehicle (Staff/Inspection Vehicle).

During the course of test audit, it has been observed that petrol has been consumed beyond the prescribed limit as per Vehicle Maintenance expenditure Register of the Department.

The details is as under:-

Sl. No.	Vehicle No.	Month	Petrol
1	DL 8CDP0001	March 2016	230 liters
2	DL 8CDP0001	June 2016	245 liters
3	DL 8CDP0001	August 2016	204 liters

Ex-post facto approval be made from the Finance Department, Govt. of NCT of Delhi by the department for extra consumption of petrol.

Para No. 7:- Stock register and Physical verification of Non-consumable and consumable stock.

(Audit Memo No. 19 dated 16.8.2017)

1. **Physical verification was not done** : Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has been undertaken for the year 2016-17 by the Department.

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Department may conduct physical verification of fixed assets and consumable goods and material immediately and a certificate of verification along with its findings shall be recorded in the stock register.

These discrepancies may be rectified and compliance be shown to next audit.

PARA No. 8:-Non Production of Records.

1. T. Veries Account
2. LTC/TA/ Conveyance allowance/CEA Register
3. Rent/Electricity/water/telephone registers
4. Long term Advance Register
5. Files/records in r/o contacts/AMCs awarded during the audit period 2015-16, 2016-17
6. Demand & collection Register for the year 2015-16, 2016-17(Except luxury tax)
7. A statement showing the Demands raised, collected pending for collection (Outstanding dues) reason for such pendency and action taken to clear such pendency.
8. Records/files relating to tenders for whole sale supply of liquor during 2015-16,2016-17
9. Record/relating to issue of various licenses under Delhi Excise Act during 2015-16,2016- 17
10. Records/files relating to issue of licenses under Medicinal & Toilet Preparation Act during 2015-16,2016-17
11. Records of IMFL branch, import/ transport permit branch and Excise Control lab
12. Details of pending tax
13. List of refunds, if any, made during the audit period with related records
14. List of appeals pending in any court of law showing the name of applicant, govt. revenue involved, date since when pending, present status.
15. Service postage stamp
16. Record related to entertainment tax on cable TV/Cinemas
17. List of idle store/Equipment
18. Permanent Advance Register
19. Dispatch Register
20. O/A register
21. Details of arrears dues in r/o Entertainment Tax.
22. Information regarding court cases
23. Records of L-9 license
24. Verification of remittance

A.K. Bhatt
(A.K. BHATT)

I.A.O., Audit Party No. XXIII

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PART-III

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Tan No. 1:- Shortcomings in Bill Register
(Audit Memo No. 13 dated 10.8.2017)

On scrutiny of **Bill Registers** for the year 2016-17 following shortcomings have been observed:

1. **Blank Col-5,6,7, 8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO under audit period, which is irregular.
2. **Blank Col 12-** Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
3. **Blank Col. 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undischursed money beyond the prescribed period not filled, which is irregular.
4. **Cutting and Overwritings-** There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
5. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done now and shown to audit.

DDO is advised that rectifications of the above irregularities may be made and shown to next audit.

Tan No. 2 :- Shortcomings in Pay Bill Register (GAR-17 & GAR-18)
(Audit Memo No. 15 dated 14.8.2017)

During test-check of PBR for the financial year 2016-17, following irregularities were noticed:

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DO and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect.
2. **Incomplete pay-scales** – In majority of cases, Pay scales are not recorded.
3. **Register unchecked** – Entries in the PBR have not been checked and initialed by the competent authority for its correctness.
4. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc are not recorded in many cases.
5. **Balance of advances not brought-forwarded** – Balance of advances were not shown brought-forwarded to the current year with its number of instalments in many cases.

6. Past information not recorded – Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
7. Cutting & Overwriting – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office.
8. No page counting certificate – The mandatory page counting certificate not recorded in any of the PBRs.
9. GAR-18 not filled GAR-18 (Abstract of the pay bills)- Abstract of bills were not found recorded in any of the PBR. Entries were not found checked, and initialed by the competent authority for its correctness.
- Rectifications of the above irregularities may be made and shown to next audit.

Tan No. 17 - Irregularities in maintenance of Cash Book
(Audit Memo No. 16 dated 14.8.2017)

- On scrutiny of cash book for the year 2016-17, following shortcomings have been observed:
- Paid vouchers-** Sub-voucher retained by the disbursing officers are required to be marked "Paid & cancelled" immediately after entries made in the contingent register but it has been observed that no voucher has been cancelled after making the payment
- These discrepancies may be rectified and compliance be shown to next audit.

Tan No. 4 Cash Security/Fidelity Bond of Cashier & Store Keeper for the audit period
(Memo No. 21 dated 17/8/2017)

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores, shall require to furnish security.

Further as per Rule 275 (3) of GFR 2005-In case where the said security is furnished in the form of Cash, the Security Bond should be executed in Form-GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

No Cash Security/Fidelity Bond of the cashier produced before the audit. Needful be done under intimation to next audit.

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PART- II
~~CURRENT~~ AUDIT REPORT
(01.04.2017 to 31.03.2018)

PARA NO. 04 ~~43~~

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Subject: Non-compliance of the statutory obligation.

(Ref. Audit Memo : 07 dated :13.06.2018)

Section 13(c) of the Delhi Excise Act, 2009 regarding qualifications for grant of License states that

" The applicant possesses good moral character and has no criminal background or has not been convicted of any offence punishable under this or other relevant Acts : Provided that in case he is selected as licensee, he shall furnish within thirty days of the grant of licence a certificate issued by the Superintendent of Police of the district or the Commissioner of Police, as the case may be, of which place he is the resident, showing that he possesses good moral character and has no criminal background or criminal record."

Section 13(d) of the Delhi Excise Act, 2009 regarding qualifications for grant of License states that

"the applicant is not in arrears of any Government or public dues."

During audit scrutiny of the files relating to grant of License of L-10 in the following cases, non-compliance of the above provision of the Act was noticed:-

S.No.	File No.	Name of the Licensee	License Type	Non-compliance
1	L1F(12)/Ex/IMFL/2017-18	M/s WinePark	L-1F	Non submission of Certificate issued from Police and No Govt. or public dues.
2.	L1F(2)/Ex/IMFL/2017-18	M/s Ambassy International	L-1F	DO
3.	L1F(9)/Ex/IMFL/2017-18	M/s Indo Spirit Distribution Ltd.	L-1F	DO
4	L1F(6)/Ex/IMFL/2017-18	M/s Ghaio Mall & Sons	L-1F	DO
5	L1F(11)/Ex/IMFL/2017-18	M/s High Spirit, Exim Pvt. Ltd.	L-1F	DO
6	L1F(04)/Ex/IMFL/2017-18	M/s Elite Spirits & Wines Pvt. Ltd.	L-1F	DO
7	L1F(16)/Ex/IMFL/2017-18	M/s Indo spirits Marketing Pvt. Ltd.	L-1F	DO
8	L1F(31)/Ex/IMFL/2017-18	M/s Bacardi India Pvt. Ltd.	L-1F	DO
9	L1F(43)/Ex/IMFL/2017-18	M/s Abir Distillers Pvt. Ltd.	L-1F	DO

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(Handwritten signatures and marks)

10	L1F(44)/Ex/IMFL/2017-18	M/s Sula Viney Yards Pvt. Ltd.	L-1	DO
11	L1F(59)/Ex/IMFL/2017-18	M/s John Distilleries Pvt. Ltd.	L-1	DO
12	L1F(67)/Ex/IMFL/2017-18	M/s Piccadily Agro Industries Pvt. Ltd.	L-1	DO
13	L1F(50)/Ex/IMFL/2017-18	M/s Artisan Spirits Pvt. Ltd.	L-1	DO
14	L1F(37)/Ex/IMFL/2017-18	M/s India Glycols Ltd.	L-1	DO
15	L1F(06)/Ex/IMFL/2017-18	M/s Evergood Blenders Pvt. Ltd.	L-1	DO
16	L1F(58)/Ex/IMFL/2017-18	M/s Wave Distilleries & Breweries	L-1	DO
17	L1F(01)/Ex/IMFL/2017-18	M/s Empire Alcobrev Pvt. Ltd.	L-1	DO
18	L1F(65)/Ex/IMFL/2017-18	M/s York Winery Pvt. Ltd.	L-1	DO

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The above said rule may be followed while renewing the license of the above said Licensees and also registering the new licenses and other similar type of cases may also be reviewed at Departmental level under intimation to audit.

PARA 02

Sub: Non-adjustment of outstanding AC bills.

(Ref. AUDIT MEMO. NO. 12 dated: - 15.06.2018)

According to Receipts & Payments Rule 118 money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance should be adjusted within a period of one month from the date of its drawl by submission of detailed bill.

As per record provided to the Audit, the sum of Rs. 12,18,088/- drawn on Abstract Contingent (AC) advances bills during the audit period of 2017-18 were not adjusted after the period as specified under Rule 118, as per detail given below:

s.No.	Bill No	Date	Subject / Purpose of Advance	Name of Agency	Bill Amount
1	785	15/12/2017	Payment of Advance Secret Service Expenditure of collection and developing intelligence EIB	EIB	450000
2	648	04/12/2017	PAYMENT OF LEASE LINES CIRCUIT UP TO 20 MBPS	SNG000000000000 28628	313600
3	649	04/12/2017	PAYMENT OF LEASE LINES CIRCUIT UP TO 20 MBPS	SNG000000000000 9838	338372
4	858	04/01/2018	Payment of Purchase of Calenders and Diaries of	Delhi Tourism and Transportation	23250

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		officers	Development Corporation Ltd	
5	<u>1054</u>	08/03/2018	Payment of Programme of Financial Decision Making Using Excise	National Institute of Financial Management 54280
6	<u>1071</u>	16/03/2018	Payment of Purchase Opium of 700 gram Medical Excise.	Asstt. Chief Account officer 2586
GROSS TOTAL				11,82,088/-

Details of Abstract Contingent bills which are still pending for the years 2012-13 to 2016-17, detail are given below:-

s.No.	Bill No	Date	Subject / Voucher Details	Name of Agency	Bill Amount
1	<u>946</u>	11/01/2013	Payment of Purchase of 1 TATA 407 SFC	TATA Motors Limited	862335
2	✓ <u>518</u>	14/10/2015	PAYMENT OF HIRING 8 PROGRAMMERS ASSISTANT FOR 2 MONTHS	NICSI	357904
3	<u>838</u>	06/02/2015	Payment of camp office Facilities for DANICS officer	Arjun Kumar Mishra, Dy. Commissioner	88000
4	<u>752</u>	06/12/2016	Payment of purchase of 26 digital signature certificates	(N) Code solutions	26260
5	<u>110</u>	22/11/2016	PAYMENT OF CAMP OFFICE FACILITIES, AS COMMUNICATED BY THE OFFICE	SH. PRAVEEN MISHRA	125000
6	<u>573</u>	25/10/2016	PAYMENT OF ARBITRATOR IN THE MATTER OF NUWAY ORGAINE NATURALS (INDIA) Ltd.	REKHA SHARMA	366250
7	<u>94</u>	29/04/2016	Purchase of Opium	Asstt. Chief Account Officer Govt. Opium & Alkaloid Works Ghazipur (U.P)	3530
8	<u>1029</u>	06/03/2017	Payment of purchase two kilo medicinal excise opium for the year 2017-18	Asstt. Chief Account Officer Govt. Opium & Alkaloid Ghazipur (U.P)	13169
9	<u>924</u>	03/02/2017	PAYMENT OF PURCHASE OF SERVICE POSTAGE STAMPS	Sr. POST MASTER INDRA PRASTHA HEAD POST OFFICE NEW DELHI	34000
10	✓ <u>612</u>	06.11.2015	Payment of reward out of the secret service	Excise Intelligence Bureau Branch	1807500
11	✓ <u>437</u>	29/01/2016	Payment of SMS Gateway service of NICSI	NICSI	8601
GROSS TOTAL					3658549/-

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Necessary steps may be taken to settle at the earliest under intimation to audit.

pending advances upto period 2017-18

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Taken as Cash.
A. K. Mittal
IAO-23

PARA 03

Subject: Release of financial benefit of increment during leave to Smt. Sudesh Sharma, Gr.II (DASS)/ Inspector.

(REF. AUDIT MEMO. NO. 14 dated: - 18.06.2018)

As per CCS (Pay) Rule, The annual Increase in pay may be drawn as matter of course from the 1st July of every year.

During the test check of records, it is found that Smt. Sudesh Sharma, Gr. II (DASS) / Inspector was on Comuted Leave w.e.f. 22.05.2017 to 02.07.2017 but as per record the Annual Increment was granted on 01.07.2017 in place of 03.07.2017 which is irregular, resulting in overpayment to the tune of Rs. 132/- as detailed below :-

Pay as on 30.06.2017

: Rs. 52000/- P.M. in Level 08

(Fig. in Rupees)			
Date	Pay fixed by the Deptt.(Rs.) (Drawn)	Pay to be fixed as per Admissibility (Rs.) (Due)	Recovery as per leave period
01.07.2017 to 02.07.2017	53600/- PM 3458+138+830= 4426 (B.P+DA+HRA)	52000/- PM 3355+134+805=4294 (B.P+DA+HRA)	RS. 132/-

Necessary steps should be taken to recover the excess amount of Rs. 132/- paid due to Irregular grant of Annual Increment and other similar type of cases may also be reviewed at departmental under intimation to audit.

OK

Already settled on spot verification by S. P. Panwar IAS, IAO

A. K. Mittal
IAO-23

PARA 04 48

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Subject : Outstanding Luxury Tax Recovery of Rs. 11,35,41,993/- assessed during the year 2017-18.

(Ref. AUDIT MEMO. NO. 16 dated: - 19.06.2018)

Para

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During the test check of record provided by this Department for the year 2017-18, it is observed that the tax due shown in the provided list have not been recovered till date as per detail list is enclosed.

Sincere efforts may be made by the Department to recover the outstanding Luxury Tax (As per list attached Annex. 'A') from the concerned firms/establishments.

PARA NO. 05

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Sub:- Non-Production of Record (NPR)

(Ref. MEMO. NO.1 and 05 dt. 08.06.2018 & 11.06.2018)

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The following records/registers were not furnished by the Deptt. to the Audit for scrutiny:

- 1 List of unserviceable items.
- 2 Files/record in r/o contacts / AMCs awarded during the audit period.
- 3 Log book and History Sheet of the vehicles i/c on strength with the detail of consumption of petrol by each vehicle and detail of vehicles hired from other agencies.
- 4 A statement showing the Demand raised, collected pending for collection (Outstanding dues) reason for such pendency and action taken to clear such pendency.
- 5 Demand and Collection Register for the year 2017-18 (Except Luxury Tax)
- 6 Record / files relating to tenders for whole sale supply of Liquor, to issue of various licenses under Delhi Excise Act and to issue of licenses under Medicinal & toilet Preparation Act during the Audit period.
- 7 Record related to Entertainment tax on cable TV/Cinemas & details of arrears dues in r/o Entertainment Tax.

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The record of the NPR for the year 2016-17 has not been produced :

1. Liveries Account.
2. Files/records in r/o contacts/AMCs awarded during the audit period 2015-16, 2016-17.
3. Demand & collection Register for the year 2015-16, 2016-17 (Except luxury tax)
4. A statement showing the Demands raised, collected pending for collection (Outstanding dues) reason for such pendency and action taken to clear such pendency.
5. Records/files relating to tenders for whole sale supply of liquor during 2015-16, 2016-17.
6. Record relating to issue of various licenses under Delhi Excise Act during 2015-16, 2016-17.
7. Records/files relating to issue of licenses under Medicinal & Toilet Preparation Act during 2015-16, 2016-17.
8. Records of IMFL branch, import/transport permit branch and Excise Control lab.
9. List of refunds, if any, made during the audit period with related records.
10. List of appeals pending in any court of law showing the name of applicant, govt. revenue involved, date since when pending, present status.
11. Record related to entertainment tax on cable TV/ Cinemas.
12. List of idle store/Equipment.
13. Detail o arrears dues in /o Entertainment Tax.
14. Records of L-9 license.
15. Verification of remittance.

Dated: 26.06.2018

Signature _____

Name: (Ajay Kr. Chandna)

Designation: I.A.O., Audit Party No. -VI

This para has been taken on post.

*Ajay Kr. Chandna
I.A.O.-23
11/6/18*

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SR N	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
1	2014-15	V/LT/12/NW/1457	361 BANQUET & CATERERS	4497
2	2014-15	V/LT/12/W/1664	3D THE GYM	54824
3	2014-15	V/LT/12/W/1555	7 STAR BANQUET	73121
4	2014-15	V/LT/12/SW/1732	A R TRAINED BY JAVED HABIB	33700
5	2014-15	V/LT/14/N/0072	AAMANTRAN PARTY LAWNS	10000
6	2016-17	V/LT/12/E/1389	AASHIRWAD BARAT GHAR	51.33
7	2017-18	V/LT/12/E/1389	AASHIRWAD BARAT GHAR	25.67
8	2015-16	V/LT/12/W/1325	AASHIRWAD CATERERS PVT. LTD.	2910
9	2014-15	V/LT/14/SW/0168	ABSOLUTE FITNESS	26692
10	2014-15	V/LT/14/SW/0139	ACE PROFILE SALONS	6000
11	2015-16	V/LT/14/SW/0139	ACE PROFILE SALONS	2000
12	2014-15	V/LT/15/SW/0274	ADITYA INN	3000
13	2015-16	V/LT/15/SW/0274	ADITYA INN	1001
14	2014-15	V/LT/W/13/2011	ADONIS	258158
15	2014-15	V/LT/13/S/1944	ADORE MOI	9001
16	2014-15	V/LT/12/S/1594	AFFINITY BEAUTY SALON PVT LTD	3043157
17	2014-15	V/LT/14/ND/0025	AHUJA AGENCIES PVT LTD	5000
18	2014-15	V/LT/11/S/1193	AHUJA RESIDENCY	3001
19	2015-16	V/LT/09/SW/950	AIR PORT RESIDENCY	999
20	2015-16	V/LT/13/S/1838	AJANTA BEAUTY PARLOUR	2501
21	2016-17	V/LT/01/W/548	AJANTA GUEST HOUSE	4000
22	2014-15	V/LT/08/C/940	AJAY GUEST HOUSE	1011
23	2014-15	V/LT/13/C/1797	AKASH CONTINENTAL DX.	3233
24	2015-16	V/LT/13/C/1797	AKASH CONTINENTAL DX.	8463
25	2014-15	V/LT/15/SW/0199	ALINA HEALTH & BEAUTY CLINIC	270
26	2015-16	V/LT/15/SW/0199	ALINA HEALTH & BEAUTY CLINIC	999
27	2014-15	V/LT/15/W/0222	ALL TIME FITNESS	54100
28	2014-15	V/LT/11/W/1210	ALLIED INNS & SUITES	10000
29	2014-15	V/LT/13/S/1825	ALSAN WELLNESS AND SPA PVT LTD	411638
30	2014-15	V/LT/13/S/1906	ALTIQ	48200
31	2015-16	V/LT/SW/13/1960	AMAANTA	1000
32	2016-17	V/LT/SW/13/1960	AMAANTA	1000
33	2014-15	V/LT/W/13/1936	AMAIRE WELLNESS PVT. LTD	27760
34	2014-15	V/LT/97/W/174	AMAN HOTEL DELUXE	2001
35	2015-16	V/LT/97/W/174	AMAN HOTEL DELUXE	1000
36	2014-15	V/LT/14/N/0145	AMAN VATIKA	10000
37	2016-17	V/LT/12/E/1404	AMAR PALACE	73.33
38	2017-18	V/LT/12/E/1404	AMAR PALACE	36.67
39	2014-15	V/LT/13/S/1759	AMBIKA PILLAI DESIGNER SALON P	90400
40	2014-15	V/LT/13/S/1757	AMBIKA PILLAI DESIGNER SALON	42400
41	2014-15	V/LT/14/N/0084	AMRIT HOTEL	2791
42	2014-15	V/LT/12/C/1301	AMRIT VILLA	91940
43	2014-15	V/LT/15/C/0266	ANAMI DAY SPA	2802
44	2015-16	V/LT/15/C/0266	ANAMI DAY SPA	2000
45	2016-17	V/LT/15/C/0266	ANAMI DAY SPA	1000
46	2014-15	V/LT/12/SW/1337	ANILA HOTEL	2000

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SR NO	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
47	2014-	V/LT/13/S/1865	ANJU SOLANKI	60676
48	2016-17	V/LT/15/C/0363	ANOOP GUEST HOUSE	2000
49	2017-18	V/LT/15/C/0363	ANOOP GUEST HOUSE	1000
50	2014-15	V/LT/S/13/1967	APPLAUSE	66040
51	2016-17	V/LT/12/W/1328	APSARA GRAND BANQUETS	500
52	2016-17	V/LT/11/C/1234	ARIHANT INN	2000
53	2014-15	V/LT/12/W/1710	AROMA MERRIMENTS	11000
54	2014-15	V/LT/12/S/1360	AROMATHAI SPA DELHI PV LTD.	1000
55	2014-15	V/LT/12/NW/1518	ART OF CURRY	15000
56	2014-15	V/LT/13/NW/1996	ARUNA & ANAND	54322
57	2014-15	V/LT/12/S/1742	ASAIN SAGA SPA	128080
58	2016-17	IV/LT/01/S/564	A-SEVENTEEN	1000
59	2014-15	V/LT/13/NW/1853	ASHA FARM HOUSE	5000
60	2014-15	V/LT/97/S/184	ASHU VILLA GUEST HOUSE	2000
61	2015-16	V/LT/97/S/184	ASHU VILLA GUEST HOUSE	1000
62	2014-15	V/LT/99/ND/430	ASIAN GUEST HOUSE	41940
63	2014-15	V/LT/15/E/0206	ASKON BHAWAN	2500
64	2014-15	V/LT/12/S/1561	ATTRACTION GYM	21348
65	2014-15	V/LT/S/13/1911	AURA DAY SPA	6001
66	2014-15	V/LT/15/E/0205	AURA GRAND RESIDENCY	428000
67	2014-15	V/LT/13/W/1844	AURA HAIR AND BEAUTY CENTRE	5000
68	2014-15	V/LT/13/SW/1849	AURA HAIR AND SKIN CARE	8450
69	2014-15	V/LT/14/N/0070	AURA THAI SPA	1500
70	2014-15	V/LT/14/SW/0069	AURA THAI SPA	231176
71	2014-15	V/LT/06/S/785	AVALON RESORTS PVT.LTD.	3002
72	2014-15	V/LT/14/W/0061	AZA UNISEX SALOON AND SPA	10001
73	2014-15	V/LT/99/C/419	B.B. PALACE	10507
74	2015-16	V/LT/99/C/419	B.B. PALACE	5000
75	2016-17	V/LT/99/C/419	B.B. PALACE	2000
76	2014-15	V/LT/12/N/1425	BADHAAI BANQUETS	4500
77	2015-16	V/LT/12/N/1425	BADHAAI BANQUETS	4000
78	2015-16	V/LT/98/C/407	BAJAJ INDIAN HOME STAY	1000
79	2016-17	V/LT/98/C/407	BAJAJ INDIAN HOME STAY	1000
80	2014-15	V/LT/12/W/1708	BALAJI SHAPES N STYLES PVT LTD	89840
81	2014-15	V/LT/13/W/1926	BANDHAN BANQUET	47200
82	2015-16	V/LT/15/W/0225	BANQUET MEHAK	500
83	2014-15	V/LT/14/W/0080	BEAU FORT INN	4000
84	2015-16	V/LT/W/14/2042	BEAU SOLUTIONS	3000
85	2016-17	V/LT/13/W/1917	BEAUTINA HERBAL	1000
86	2014-15	V/LT/12/N/1387	BEAUTY & STYLE	201
87	2016-17	1105	BELLVUE	40863
88	2014-15	V/LT/12/C/1312	BENZ INTERNATIONAL	374330
89	2014-15	V/LT/11/W/1253	BEYOND HOTEL	5000
90	2015-16	V/LT/11/W/1253	BEYOND HOTEL	5001
91	2016-17	V/LT/11/W/1253	BEYOND HOTEL	5000
92	2017-18	V/LT/11/W/1253	BEYOND HOTEL	1485
93	2014-15	V/LT/13/S/1807	BHABANI BLUNT HAIRDRESSING PVT	35020

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SR N ^o	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
94	2014-15	V/LT/12/C/1431	BHARAT FORTUNE RESORTS PVT LTD	13000
95	2014-15	V/LT/15/N/0233	BHARATIYAM VILLAGE FOODS AND BEVERAGES PRIVATE LIMITED	5000
96	2014-15	V/LT/12/SW/1739	BHARDWAJ VATIKA	4000
97	2014-15	V/LT/13/W/1997	BLISSFUL SPAS	9001
98	2014-15	V/LT/13/W/1787	BLISSFUL THE SPA	11000
99	2014-15	V/LT/12/S/1525	BLUE GYM	2000
100	2014-15	IV/LT/97/S/138	BMK BUSINESS HOTELS & RESORTS	2779
101	2015-16	IV/LT/97/S/138	BMK BUSINESS HOTELS & RESORTS	2000
102	2016-17	IV/LT/97/S/138	BMK BUSINESS HOTELS & RESORTS	8000
103	2017-18	IV/LT/97/S/138	BMK BUSINESS HOTELS & RESORTS	2000
104	2012-13	V/LT/12/S/1583	BODY BLASTER	6095
105	2014-15	V/LT/12/C/1377	BODY MANTRA (GYM)	48100
106	2014-15	V/LT/13/W/2006	BODY PEDIA PATEL NAGAR	2000
107	2014-15	V/LT/12/S/1633	BODY SPA INTERNATIONAL PVT LTD	20000
108	2014-15	V/LT/12/S/1686	BREATHE FITNESS PVT LTD	42908
109	2014-15	V/LT/14/S/0047	BREATHE LIFESTYLE SOLUTIONS PVT. LTD.	2000
110	2014-15	V/LT/W/13/1931	BRIX GYM	21634
111	2014-15	V/LT/14/NW/0119	BUDDHA SPA	1500
112	2014-15	V/LT/15/S/0185	BUDDHA SPA	5000
113	2014-15	V/LT/15/S/0186	BUDDHA SPA	5000
114	2014-15	V/LT/S/13/1909	BUDDHA SPA PVT. LTD.	7000
115	2014-15	V/LT/13/E/1918	BUDHA SPA PVT.LTD	5000
116	2014-15	V/LT/NW/14/2022	BUDHPUR, G.T. KARNAL, DELHI	15000
117	2015-16	V/LT/14/C/2021	BUKHARA INN	2000
118	2016-17	V/LT12/S/1416	BULBUL HOTEL & BANQUET	1500
119	2014-15	V/LT/13/S/2015	BULLION SPA	31700
120	2014-15	V/LT/14/W/0155	BULLION SPA	36980
121	2014-15	V/LT/W/13/1952	C P 65. BANQUET	8262
122	2016-17	V/LT/05/C/714	C PARK	16.42
123	2014-15	V/LT/14/C/0063	CABANA	1000
124	2015-16	V/LT/14/C/0063	CABANA	1002
125	2014-15	V/LT/14/SW/0077	CALISTA RESORT	3000
126	2015-16	V/LT/14/SW/0077	CALISTA RESORT	3840
127	2014-15	V/LT/S/13/1886	CAPITOL HILLS HOTEL & RESORTS	6557.23
128	2014-15	V/LT/W/13/1958	CARE & FOOD HOSPITALITIES	20394
129	2014-15	V/LT/97/C/285	CARTEL PALACE	355620
130	2014-15	V/LT/N/13/1983	CASA LIMA BANQUETS PVT. LTD	102428
131	2014-15	V/LT/12/W/1424	CELEBRITY FITNESS INDIA P.LTD.	92903
132	2015-16	V/LT/15/C/0356	CENTRA INN	1000

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SR No	ASSESSMEN T YEAR	RC NUMBER	NAME	AMOUNT PENDING
133	2014-15	II/LT/97/SW/129	CENTURE HOTEL	25107868
134	2014-15	V/LT/S/13/1945	CHANDER FITNESS CENTRE	107214
135	2016-17	V/LT/15/C/0374	CHANDER PALACE GUEST HOUSE	1000
136	2014-15	V/LT/W/13/1897	CHANSON BANQUETS	272936
137	2015-16	V/LT/07/S/819	CHIRAG RESIDENCY	11697
138	2014-15	I/LT/97/S/058	CHL LIMITED	90005
139	2015-16	I/LT/97/S/058	CHL LIMITED	48565
140	2014-15	V/LT/12/W/1637	CITY BANQUET	26895
141	2016-17	V/LT/12/E/1412	CITY PALACE	51.33
142	2017-18	V/LT/12/E/1412	CITY PALACE	25.67
143	2014-15	V/LT/10/SW/1161	CITY PARK AIRPORT HOTEL	4001
144	2014-15	V/LT/12/NW/1403	CITY PARK GREEN	5001
145	2014-15	V/LT/12/W/1379	CK SPORTS PRIVATE LIMITED	66401
146	2014-15	V/LT/09/S/966	CLARK INN -NEW DELHI	1000
147	2014-15	V/LT/12/N/1365	CLOUDS BANQUET	4000
148	2014-15	V/LT/12/NW/1367	CLOUDS GARDEN	5000
149	2014-15	V/LT/S/13/1924	COIFFURE	6001
150	2014-15	V/LT/14/W/0030	CO-INCEPT HOSPITALITY PRIVATE LIMITED	4053
151	2016-17	V/LT/16/SW/0538	COLOR PLAY	6402
152	2017-18	V/LT/16/SW/0538	COLOR PLAY	1000
153	2015-16	V/LT/06/C/750	COTTAGE YES PLEASE	1001
154	2016-17	V/LT/06/C/750	COTTAGE YES PLEASE	1001
155	2016-17	V/LT/15/C/0357	COTTAGECROWNPLAZA	1000
156	2014-15	V/LT/11/S/1211	COUNTRY INN & SUITES	30006
157	2016-17	V/LT/11/NW/1216	CROWNE PLAZA	2020
158	2014-15	0	CROWNE PLAZA TODAY N D OKHLA	2002
159	2014-15	V/LT/14/C/0090	CSR BEAUTY & WELLNESS	59000
160	2014-15	V/LT/12/E/1619	CULINARY HOSPITALITY PVT. LTD.	3009
161	2014-15	V/LT/12/C/1397	CUTS N CURE FITNESS & SPA P LTD	2308204
162	2014-15	V/LT/12/W/1666	D BELLISSA	15555
163	2014-15	V/LT/08/SW/879	D.L.T.A.	3516393
164	2014-15	V/LT/12/NW/1335	DALJEET ENTERPRISES	253532
165	2014-15	V/LT/C/13/1899	DANISH RESIDENCY	4071
166	2014-15	V/LT/15/E/0237	DARA REGENCY	16.67
167	2014-15	737	DEE MARKS	2000
168	2014-15	V/LT/S/13/1903	DEFENCE COLONY WELFARE CLUB	42213
169	2015-16	V/LT/13/C/1876	DELHI 55 GUEST HOUSE	1000
170	2016-17	V/LT/13/C/1876	DELHI 55 GUEST HOUSE	1000
171	2017-18	V/LT/13/C/1876	DELHI 55 GUEST HOUSE	1000
172	2014-15	V/LT/12/SW/1288	DELHI AEROCITY INN	1001
173	2014-15	V/LT/14/W/2031	DESTINY UNISEX SALOON	22188
174	2014-15	V/LT/12/C/1451	DEZIRE FITNESS CENTRE	23700
175	2014-15	V/LT/09/S/1033	DIVINE INN A UNIT OF RKG HOSP	146530

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SR NC	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
176	2015-16	V/LT/11/S/1246	DIVINE PARADISE-INDICA HOTELS	4000
177	2016-17	V/LT/11/S/1246	DIVINE PARADISE-INDICA HOTELS	4133
178	2017-18	V/LT/11/S/1246	DIVINE PARADISE-INDICA HOTELS	1000
179	2015-16	V/LT/15/SW/0321	DMC MARINE SERVICES PRIVATE LIMITED	2000
180	2014-15	V/LT/12/S/1740	DOLLS & BRIDES	1000
181	2014-15	IV/LT/97/S/290	DOLLY FARMS & RESORDS PVT. LTD	31.98
182	2014-15	V/LT/14/S/0106	DR.SIMAL SOIN SKINCARE PRIVAT	1000
183	2014-15	V/LT/2002/E/608	EAST INN HOTEL	3000
184	2014-15	V/LT/12/NW/1462	EDEN GARDEN	13832
185	2014-15	V/LT/12/S/1526	EKATRA HOSPITALITY VENTURES P	1512
186	2014-15	V/LT/14/E/0148	ELEVEN TO ELEVEN	3000
187	2014-15	V/LT/12/S/1490	ELITE GYM & SPA P LTD.	28105
188	2014-15	V/LT/12/NW/1477	ELYSIUM WELLNESS PVT. LTD.	45354
189	2015-16	V/LT/09/S/1009	EMBLEM HOTEL	1501
190	2014-15	V/LT/12/SW/1728	ENIGMA GYM N SPA	28816
191	2014-15	V/LT/15/W/0189	ENLIVEN HEALTH AND WELLNESS	49798
192	2014-15	V/LT/12/S/1562	EQUI LIFE SPA PVT LTD	49200
193	2014-15	V/LT/14/SW/0031	EROSE VATIKA	2500
194	2014-15	V/LT/15/S/0183	ESSENCE DAY SPA	5000
195	2016-17	V/LT/16/W/0563	EVOLUTION FITNESS INDIA	1000
196	2017-18	V/LT/16/W/0563	EVOLUTION FITNESS INDIA	273
197	2014-15	V/LT/15/S/0217	EVOLVE TRUTH IN FITNESS	27312
198	2014-15	V/LT/14/SW/0123	EXCEL INN	78200
199	2014-15	V/LT/15/S/0198	F & B FLORA FARMS	25599
200	2014-15	V/LT/W/13/1971	F-I SALON	500
201	2014-15	V/LT/14/W/0068	FELICITY SPA	10001
202	2014-15	V/LT/14/W/0162	FIO SPA	31000
203	2014-15	V/LT/97/C/109	FIRST HOTEL	2000
204	2014-15	V/LT/13/SW/1769	FITNESS 11	48200
205	2014-15	V/LT/12/S/1357	FITNESS FINESSE	40057
206	2014-15	V/LT/13/NW/1919	FITNESS FIRST	5000
207	2014-15	V/LT/12/NW/1550	FITNESS REVOLUTION	20778
208	2014-15	V/LT/12/S/1570	FLEX BODY BOUTIQUE (GYM)	113120
209	2014-15	V/LT/12/S/1560	FLOR SALOON	165100
210	2014-15	V/LT/05/C/726	FLORENCE INN	70904
211	2015-16	V/LT/05/C/726	FLORENCE INN	1000
212	2014-15	V/LT/SW/13/2008	FOOD PLAZA EXPRESS KITCHEN	3473
213	2014-15	V/LT/14/W/0073	FOREVER YOUNG SPA AND SALONS	107852
214	2014-15	V/LT/11/S/1252	FORTUNE PARK BI AVENUE	272.02
215	2014-15	V/LT/12/E/1289	FRASER SUITES A/C IFCI INFRA	2000

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SR NC	ASSESSMEN T YEAR	RC NUMBER	NAME	AMOUNT PENDING
216	2014-15	V/LT/14/S/0028	G. K. MOTEL PRIVATE LIMITED	621328
217	2014-15	V/LT/12/NW/1471	GATHBANDHAN FARM	3000
218	2014-15	V/LT/14/S/0159	GEETANJALI SALON	212869
219	2014-15	V/LT/12/NW/1481	GINGER LAWN	170000
220	2014-15	V/LT/15/C/0193	GLAMOUR UNISEX SALOON AND SPA	2000
221	2014-15	V/LT/LT/13/1935	GLANCE INN	120000
222	2014-15	V/LT/06/S/778	GMA INN	220000
223	2016-17	V/LT/12/E/1413	GOBIND BANQUET	65.33
224	2017-18	V/LT/12/E/1413	GOBIND BANQUET	32.67
225	2014-15	V/LT/11/SW/1192	GOKUL RESIDENCY PVT. LTD.	2000
226	2014-15	V/LT/12/NW/1454	GOLA PREMIER BANQUET	11000
227	2014-15	V/LT/15/S/0218	GOLD STANDARD HOSPITALITY PR	30000
228	2016-17	V/LT/12/SW/1351	GOLDEN GREENS	590
229	2016-17	V/LT/12/C/1350	GOLDEN MOMENT	500
230	2014-15	V/LT/13/S/2043	GOLDEN TULIP	133628
231	2014-15	V/LT/12/SW/1727	GOOD HEALTH FITNESS ZONE	2000
232	2015-16	V/LT/15/S/0445	GOODWILL HOTEL	4000
233	2016-17	V/LT/15/S/0445	GOODWILL HOTEL	6079
234	2015-16	V/LT/12/S/1394	GOURMET CLUB	500
235	2016-17	V/LT/12/E/1645	GOVINDAM BANQUETS	2000
236	2012-13	V/LT/12/S/1631	GOVINDAM MANGLIK UTSAB SATHAL	2212
237	2014-15	V/LT/12/S/1631	GOVINDAM MANGLIK UTSAB SATHAL	3500
238	2014-15	V/LT/15/W/0212	GRACIA SPA	17728
239	2014-15	V/LT/15/NW/0275	GRAND CELEBRATION-A UNIT OF VRIDHI HOSPITALITY	8291
240	2014-15	V/LT/13/W/1969	GRAND LINK INTERNATIONAL	5000
241	2014-15	V/LT/14/SW/0088	GRAND LOTUS	58052
242	2014-15	V/LT/07/C/840	GRAND PRESIDENT	2000
243	2014-15	V/LT/12/C/1705	GREEN GUEST HOUSE	6756
244	2014-15	V/LT/99/SW/423	GUEST HOUSE MAYA PALACE	173606
245	2014-15	V/LT/97/C/330	GULATI HOTEL & RESORTS	48214
246	2014-15	V/LT/NW/13/1915	GULMOHAR GARDEN	5000
247	2014-15	V/LT/14/S/0048	GULMOHAR SPORTS-CUM- COMMUNITY CENTRE	31269
248	2014-15	V/LT/14/SW/0043	GUPTAJEE TENT SERVICE	106.67
249	2016-17	V/LT/12/NW/1433	GURUDWARA HARGOBINDSAR TRUST	500
250	2014-15	V/LT/S/13/1981	H.S.R. BEAUTY SALON	2852
251	2014-15	V/LT/15/W/0180	HAIR MASTER	7350
252	2014-15	V/LT/13/S/1858	HAIR WE R BEAUTY SALOON P LTD	113000
253	2014-15	V/LT/15/S/0215	HAIR WE R SALON PVT. LTD.	1500
254	2014-15	V/LT/S/13/1857	HAIR WE R-2	56000
255	2016-17	IV/LT/97/S/147	HAMILTON HOTELS PVT. LTD.	18.01
256	2017-18	IV/LT/97/S/147	HAMILTON HOTELS PVT. LTD.	6

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SR NO	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
257	2014-15	V/LT/15/ND/0187	HARMONY WELLNESS SERVICES	40540
258	2014-15	V/LT/13/NE/1753	HARNAM PALACE	4000
259	2014-15	V/LT/12/S/1611	HARRY & SONIA SALON PVT LTD	14634
260	2014-15	V/LT/12/W/1511	HEAD RUSH	65311
261	2014-15	V/LT/14/NW/0001	HEAD TURNERS	4996
262	2014-15	V/LT/12/NW/1371	HEALTH QUEST FITNESS	31764
263	2014-15	V/LT/13/S/1859	HEAVEN SOLUTION	882053
264	2014-15	V/LT/S/13/1856	HEMKUNT HOSPITALITY MANAGEMENT	1501
265	2015-16	V/LT/14/C/2039	HERITAGE HOME	1000
266	2016-17	V/LT/14/C/2039	HERITAGE HOME	1000
267	2014-15	V/LT/13/S/2001	HERITAGE MEDICENTR	131601
268	2014-15	V/LT/12/E/1553	HIBISCUS INDIA	61204
269	2014-15	V/LT/12/SW/1554	HIBISCUS WELLNESS PVT. LTD.	43300
270	2014-15	V/LT/13/S/1810	HIM AURAWELLNESS & SPA	44500
271	2014-15	V/LT/12/S/1687	HOLIDAY CLUB	12358
272	2015-16	V/LT/12/SW/1276	HOLIDAY INN EXPRESS NEW DELHI	9000
273	2015-16	V/LT/11/SW/1261	HOLIDAY INN EXPRESS, NEW DELHI	9000
274	2014-15	V/LT/14/SW/0034	HOLIDAY INN NEW DELHI INTERNATIONAL AIRPORT - A UNIT OF WAVE HOSPITALITY PRIVATE LIMITED	1150.13
275	2015-16	V/LT/14/SW/0034	HOLIDAY INN NEW DELHI INTERNATIONAL AIRPORT - A UNIT OF WAVE HOSPITALITY PRIVATE LIMITED	415.92
276	2012-2013	V/LT/13/SW/1802	HOLLYWOOD HOSPITALITY PVT LTD	30000
277	2014-15	V/LT/07/S/810	HOSPITALITY SOLUTIONS	191.76
278	2015-16	V/LT/07/S/810	HOSPITALITY SOLUTIONS	431.7
279	2014-15	IV/LT/97/ND/095	HOST INN	1000
280	2017-18	V/LT/17/SW/0695	HOTEL AERO FLY INN.	1000
281	2014-15	V/LT/08/S/866	HOTEL AFRICA AVENUE	24274
282	2014-15	V/LT/97/C/153	HOTEL AHLUWALIA	4012
283	2014-15	V/LT/12/C/1304	HOTEL AIRA XING	349.44
284	2014-15	V/LT/12/SW/1552	HOTEL AIRPORT INN	3000
285	2015-16	V/LT/12/SW/1552	HOTEL AIRPORT INN	3001
286	2016-17	V/LT/16/SW/0571	HOTEL AIRPORT SHOBA	2492
287	2017-18	V/LT/16/SW/0571	HOTEL AIRPORT SHOBA	998
288	2014-15	V/LT/11/C/1249	HOTEL AKSHAY DELUXE	71291
289	2014-15	V/LT/12/C/1310	HOTEL ALASKA	5000
290	2014-15	IV/LT/97/ND/012	HOTEL ALKA	354271
291	2014-15	V/LT/10/SW/1072	HOTEL ALPINE TREE	1464
292	2015-16	V/LT/14/C/0128	HOTEL AMAN INN	17501
293	2016-17	V/LT/14/C/0128	HOTEL AMAN INN	26414
294	2014-15	V/LT/W/03/647	HOTEL AMAN PALACE	2000
295	2015-16	V/LT/W/03/647	HOTEL AMAN PALACE	1000

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SR N.	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
296	2014-15	V/LT/11/C/1254	HOTEL AMAN PLAZA	99453
297	2016-17	V/LT/97/C/344	HOTEL AMAX INN	2406
298	2014-15	V/LT/S/05/725	HOTEL AMBICA PALACE	148360
299	2014-15	V/LT/09/S/1006	HOTEL AMBIENCE	120000
300	2014-15	V/LT/09/SW/1042	HOTEL AMBROSIA	2001
301	2016-17	V/LT/02/C/587	HOTEL ARYA TOURIST LODGE	1001
302	2016-17	V/LT/09/W/953	HOTEL ASEES INN.	1001
303	2014-15	V/LT/97/C/256	HOTEL ASHIANA	1000
304	2015-16	V/LT/97/C/256	HOTEL ASHIANA	2000
305	2016-17	V/LT/97/C/256	HOTEL ASHIANA	3000
306	2017-18	V/LT/97/C/256	HOTEL ASHIANA	1000
307	2014-15	V/LT/97/C/325	HOTEL ASHOKA CASTLE GUEST HOUS	2000
308	2014-15	IV/LT/97/SW/018	HOTEL ASHOKA PALACE	96542
309	2014-15	V/LT/97/ND/096	HOTEL ASIAN INTERNATIONAL	69402
310	2014-15	V/LT/99/C/410	HOTEL ASTORIA	3000
311	2015-16	V/LT/08/C/909	HOTEL ATLANTA CONTINENTAL	1000
312	2016-17	V/LT/08/C/909	HOTEL ATLANTA CONTINENTAL	1000
313	2016-17	V/LT/14/SW/0131	HOTEL AURA	2001
314	2016-17	V/LT/09/1005	HOTEL AURA NEW DELHI	1501
315	2016-17	V/LT/04/C/670	HOTEL BABA CONTINENTAL	6.67
316	2014-15	V/LT/12/C/1305	HOTEL BABA INN	1000
317	2015-16	V/LT/12/C/1305	HOTEL BABA INN	1001
318	2014-15	V/LT/14/C/0097	HOTEL BELLA VISTA	1000
319	2015-16	V/LT/14/C/0097	HOTEL BELLA VISTA	2000
320	2016-17	V/LT/14/C/0097	HOTEL BELLA VISTA	1000
321	2014-15	V/LT/08/C/878	HOTEL BHARAT CONTINENTAL	49999
322	2016-17	V/LT/07/C/834	HOTEL BLUE BELL	1001
323	2014-15	V/LT/S/13/2017	HOTEL BLUE MOON	24982
324	2014-15	V/LT/02/C/580	HOTEL BLUE SAPPHIRE	6859
325	2015-16	V/LT/03/C/635	HOTEL BOMBAY ORIENT,	4000
326	2016-17	V/LT/08/C/911	HOTEL CAPITAL RESIDENCY	123.99
327	2014-15	V/LT/13/SW/1767	HOTEL CASTLE BLUE	3000
328	2014-15	V/LT/10/SW/1053	HOTEL CHALET	5000
329	2014-15	V/LT/97/C/246	HOTEL CHAND PALACE	1001
330	2015-16	V/LT/97/C/246	HOTEL CHAND PALACE	1000
331	2014-15	V/LT/09/C/1026	HOTEL CHOPRA INTERNATIONAL	85592
332	2014-15	V/LT/97/C/274	HOTEL CITY CASTLE	2
333	2015-16	V/LT/97/C/274	HOTEL CITY CASTLE	2.41
334	2016-17	V/LT/16/C/0568	HOTEL CITY EMPIRE DX	4005
335	2017-18	V/LT/16/C/0568	HOTEL CITY EMPIRE DX	1000
336	2014-15	V/LT/09/C/957	HOTEL CITY HEART	3000
337	2014-15	V/LT/13/SW/1928	HOTEL CITY LITE	1000
338	2014-15	V/LT/09/C/1014	HOTEL CITY PALACE	2001
339	2014-15	V/LT08/SW/900	HOTEL CLARK GREENS	961378
340	2015-16	V/LT/03/S/643	HOTEL COPORATE PARK	3000
341	2014-15	V/LT/97/C/042	HOTEL COSMO	1001
342	2014-15	V/LT/04/C/704	HOTEL CROWN CONTINENTAL	1001
343	2014-15	V/LT/97/C/113	HOTEL CROWN DELUXE	501

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SR NC	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
344	2016	V/LT/97/C/113	HOTEL CROWN DELUXE	501
345	2016-17	V/LT/97/C/113	HOTEL CROWN DELUXE	501
346	2014-15	V/LT/08/C/863	HOTEL CRYSTAL DELUX	2000
347	2014-15	V/LT/12/C/1624	HOTEL D INN	1100
348	2014-15	V/LT/14/C/0032	HOTEL D SUITS	1001
349	2015-16	V/LT/12/C/1653	HOTEL DADA COTTAGE	1000
350	2016-	V/LT/12/C/1653	HOTEL DADA COTTAGE	1000
351	2014-	V/LT/08/C/846	HOTEL DADA INTERNATIONAL DLX.	1009
352	2014-	V/LT/10/SW/1162	HOTEL DAYA CONTINENTAL	253400
353	2014-	V/LT/13/W/1998	HOTEL DE AURA	42724
354	2014-15	V/LT/2003/C/630	HOTEL DE- HOCKS DX	1000
355	2014-15	V/LT/07/C/817	HOTEL DE HOLIDAY INN	6001
356	2014-15	V/LT/08-09/C/973	HOTEL DE-CONTINENTAL	4000
357	2014-15	V/LT/C/03/620	HOTEL DEEP PALACE	1000
358	2015-16	V/LT/C/03/620	HOTEL DEEP PALACE	8529
359	2014-15	V/LT/12/SW/1283	HOTEL DELHI AEROCITY	1000
360	2015-16	V/LT/12/SW/1283	HOTEL DELHI AEROCITY	1000
361	2014-15	V/LT/14/SW/0033	HOTEL DELHI AIRPORT LINK	382627
362	2014-15	V/LT/C/12/1302	HOTEL DELHI DARBAR	2000
363	2014-15	V/LT/2002/C/591	HOTEL DELHI DARSHAN DX.	71349
364	2016-17	V/LT/00/C/534	HOTEL DELHI EMPIRE DX	1000
365	2014-15	V/LT/13/C/1779	HOTEL DELHI HEART	1000
366	2015-16	V/LT/13/C/1779	HOTEL DELHI HEART	1000
367	2016-17	V/LT/13/C/1779	HOTEL DELHI HEART	1000
368	2017-18	V/LT/13/C/1779	HOTEL DELHI HEART	1000
369	2014-15	V/LT/SW/14/2029	HOTEL DELHI MARINE CLUB	1000
370	2014-15	V/LT/04/C/675	HOTEL DOLPHIN DELUXE	1003
371	2014-15	V/LT/04/C/655	HOTEL DREAM INN	84484
372	2014-15	V/LT/04/C/692	HOTEL DREAM PLACE	1000
373	2015-16	V/LT/04/C/692	HOTEL DREAM PLACE	1000
374	2016-17	V/LT/04/C/692	HOTEL DREAM PLACE	1000
375	2017-18	V/LT/17/SW/0694	HOTEL DREAMS PALACE	3805
376	2014-15	V/LT/09/C/1004	HOTEL DWARKADHISH	514
377	2014-15	V/LT/10/W/1128	HOTEL EAST INN	1537
378	2014-15	V/LT/07/C/838	HOTEL EMPEROR PALMS	2000
379	2014-15	V/LT/14/C/0044	HOTEL EMPORIO UNIT OF EXCELENTE HOTEL PRIVATE LIMITED	271459
380	2016-17	V/LT/17/SW/0675	HOTEL EUROSTAR INT.	1000
381	2017-18	V/LT/17/SW/0675	HOTEL EUROSTAR INT.	1000
382	2016-17	V/LT/12/SW/1716	HOTEL EUROSTAR INTERNATIONAL	1500
383	2014-15	V/LT/SW/13/1989	HOTEL EXCEL INN	40923
384	2014-15	V/LT/97/ND/102	HOTEL FIFTY FIVE	80581
385	2014-15	V/LT/13/SW/1927	HOTEL FLIGHT PATH	87069
386	2014-15	V/LT/06/C/757	HOTEL FLORENCE	5901
387	2015-16	V/LT/06/C/757	HOTEL FLORENCE	1000
388	2016-17	V/LT/06/C/757	HOTEL FLORENCE	2278

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SR N	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
389	2014-15	V/LT/06/C/757	HOTEL FLORENCE	1000
390	2014-15	V/LT/10/S/1076	HOTEL FOREST GREEN	9253
391	2014-15	V/LT/08/C/902	HOTEL GAUTAM DELUX	66714
392	2014-15	V/LT/12/C/1647	HOTEL GAYLORD INTERNATIONAL	500
393	2015-16	V/LT/12/C/1647	HOTEL GAYLORD INTERNATIONAL	1204
394	2014-15	V/LT/07/C/827	HOTEL GEESON	16
395	2015-16	V/LT/99/C/428	HOTEL GEET PVT. LTD.	1000
396	2014-15	V/LT/10/SW/1132	HOTEL GLOBAL INN	368007
397	2015-16	V/LT/15/SW/0246	HOTEL GLOBAL RADIANCE	2007
398	2014-15	V/LT/97/C/234	HOTEL GOLDEN DELUXE	1480
399	2014-15	V/LT/13/C/1790	HOTEL GOLDEN GATE DX.	1000
400	2015-16	V/LT/13/C/1790	HOTEL GOLDEN GATE DX.	1000
401	2016-17	V/LT/13/C/1790	HOTEL GOLDEN GATE DX.	1000
402	2014-15	V/LT/2002/C/606	HOTEL GOOD PALACE	13671
403	2015-16	V/LT/2002/C/606	HOTEL GOOD PALACE	7216
404	2015-16	V/LT/2003/C/625	HOTEL GRAND CENTRAL	4311
405	2014-15	V/LT/08/C/890	HOTEL GRAND PEEPAL	4000
406	2014-15	V/LT/C/1251	HOTEL GRAND PLAZA	2000
407	2015-16	V/LT/C/1251	HOTEL GRAND PLAZA	2000
408	2016-17	V/LT/C/1251	HOTEL GRAND PLAZA	2000
409	2014-15	V/LT/12/SW/1529	HOTEL GRAND SHOBHA	361152
410	2014-15	V/LT/C/2002/592	HOTEL GREAT SHIVA DX	2000
411	2015-16	V/LT/C/2002/592	HOTEL GREAT SHIVA DX	1000
412	2016-17	V/LT/C/2002/592	HOTEL GREAT SHIVA DX	1000
413	2015-16	V/LT/15/SW/0395	HOTEL GREEN LOTUS	3000
414	2014-15	V/LT/12/S/1463	HOTEL GREEN PALACE	46173
415	2014-15	V/LT/14/SW/0042	HOTEL HAVEN PALACE	97600
416	2014-15	V/LT/11/C/1270	HOTEL HIGH 5 LAND	398098
417	2014-15	V/LT/10/SW/1109	HOTEL HIGHWAY CROWN	5000
418	2014-15	V/LT/13/SW/1956	HOTEL HIGHWAY INN BANQUET	47200
419	2015-16	IV/LT/99/C/421	HOTEL HILTON PALACE	4099
420	2016-17	IV/LT/99/C/421	HOTEL HILTON PALACE	1000
421	2017-18	IV/LT/99/C/421	HOTEL HILTON PALACE	1000
422	2015-16	V/LT/15/C/0365	HOTEL HINDUSTAN INTERNATIONAL	1000
423	2014-15	V/LT/99/C/420	HOTEL HORIZON PALACE	3000
424	2015-16	V/LT/10/SW/1098	HOTEL IMPRESS	1500
425	2014-15	V/LT/97/C/158	HOTEL INDIA CONTINENTAL	3000
426	2014-15	V/LT/97/C/314	HOTEL INDIA INTERN. SITARE	68200
427	2014-15	V/LT/10/C/1068	HOTEL INDO CONTINENTAL	114081
428	2015-16	V/LT/12/C/1299	HOTEL INTERCITY	4000
429	2014-15	V/LT/10/C/1067	HOTEL JAGGI PALACE	47907
430	2014-15	V/LT/97/C/154	HOTEL JEWEL PALACE	81104
431	2015-16	V/LT/07/C/806	HOTEL JINDAL INTERNATIONAL	1000
432	2016-17	V/LT/07/C/806	HOTEL JINDAL INTERNATIONAL	1000
433	2014-15	V/LT/02/C/575	HOTEL K.C. PLAZA	1092
434	2015-16	V/LT/02/C/575	HOTEL K.C. PLAZA	1001

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SR NC	ASSESSMEN T YEAR	RC NUMBER	NAME	AMOUNT PENDING
435	2016-17	V/LT/02/C/575	HOTEL K.C. PLAZA	1000
436	2014-15	V/LT/08/C/913	HOTEL K.G. PALACE	8000
437	2016-17	V/LT/97/C/280	HOTEL KABEER	3000
438	2014-15	V/LT/99/S/445	HOTEL KABLI	1000
439	2015-16	V/LT/97/C/039	HOTEL KANISHKA PALACE	3000
440	2014-15	V/LT/04/689	HOTEL KASHISH INTERNATIONAL	4885
441	2015-16	V/LT/09/C/1001	HOTEL KINGSTON PARK	2000
442	2014-15	V/LT/08/C/946	HOTEL KCLICK INTERNATIONAL	66107
443	2014-15	V/LT/08/C/848	HOTEL KOCHAR CONTINENTAL	280930
444	2014-15	V/LT/99/C/408	HOTEL KOCHAR INTERNATIONAL	88442
445	2014-15	V/LT/11/C/1267	HOTEL KOCHAR PLAZA	131335
446	2014-15	V/LT/97/C/076	HOTEL KRISHNA PALACE	4594
447	2014-15	V/LT/C/13/1895	HOTEL KRISHNA PLAZA	3000
448	2015-16	V/LT/C/13/1895	HOTEL KRISHNA PLAZA	1000
449	2016-17	V/LT/C/13/1895	HOTEL KRISHNA PLAZA	1000
450	2016-17	V/LT/97/C/326	HOTEL LAL'S HAVELI	1000
451	2016-17	V/LT/11/C/1255	HOTEL LE ALFANSO	1000
452	2016-17	V/LT/17/C/0653	HOTEL LE ORANGE	1007
453	2014-15	V/LT/08/C/947	HOTEL LEO CONTINENTAL	115051
454	2015-16	V/LT/04/SW/663	HOTEL LOHIAS	1501
455	2014-15	V/LT/13/SW/1801	HOTEL LOTUS	1927
456	2014-15	V/LT/13/C/1877	HOTEL LUCKY INN	3001
457	2016-17	V/LT/03/C/634	HOTEL M. S. REGENCY	12908
458	2014-15	V/LT/14/SW/0112	HOTEL MAHA LAXMI DELUXE	48433
459	2016-17	V/LT/17/SW/0655	HOTEL MAHAL	11340
460	2017-18	V/LT/17/SW/0655	HOTEL MAHAL	3376
461	2015-16	V/LT/04/C/674	HOTEL MAHARANI LODGE	2019
462	2016-17	V/LT/13/C/1773	HOTEL MAHARANI PALACE	1000
463	2017-18	V/LT/13/C/1773	HOTEL MAHARANI PALACE	1000
464	2014-15	V/LT/11/SW/1223	HOTEL MALIK CONTINENTAL	2000
465	2015-16	V/LT/11/SW/1223	HOTEL MALIK CONTINENTAL	2000
466	2015-16	V/LT/09/C/962	HOTEL MANN K	1000
467	2014-15	V/LT/13/C/1875	HOTEL MANVI GUEST HOUSE	42489
468	2017-18	V/LT/10/SW/1108	HOTEL MAPPLE EMERALD	1000
469	2014-15	V/LT/14/C/2025	HOTEL MARBLE ARCH	118742
470	2014-15	V/LT/97/C/348	HOTEL MARC POLO	2000
471	2015-16	V/LT/97/C/348	HOTEL MARC POLO	2000
472	2016-17	V/LT/97/C/348	HOTEL MARC POLO	2000
473	2014-15	IV/LT/97/ND/142	HOTEL MARINA	2000
474	2014-15	V/LT/15/SW/0251	HOTEL MARINA	1000
475	2014-15	V/LT/04/C/709	HOTEL MAURYA HERITAGE	3186
476	2014-15	V/LT/11/SW/1174	HOTEL MAYANK RESIDENCY	2000
477	2015-16	V/LT/97/C/222	HOTEL MEHAR CASTLE	1000
478	2015-16	V/LT/11/C/1238	HOTEL METRO CITY	5141
479	2014-15	V/LT/C/13/1941	HOTEL METRO VIEW	4000
480	2012-13	V/LT/SW/1258	HOTEL MODESTY	505000
481	2015-16	V/LT/97/C/315	HOTEL MOHAK PALACE	1000
482	2016-17	V/LT/97/C/315	HOTEL MOHAK PALACE	1000
483	2017-18	V/LT/97/C/315	HOTEL MOHAK PALACE	1000

SR NL	ASSESSMEN T YEAR	RC NUMBER	NAME	AMOUNT PENDING
				1001
484	2014-15	V/LT/00/C/509	HOTEL MOHAN INTERNATIONAL	1000
485	2015-16	V/LT/00/C/509	HOTEL MOHAN INTERNATIONAL	90431
486	2014-15	V/LT/12/C/1316	HOTEL MOMENTS	55198
487	2014-15	V/LT/11/SW/1243	HOTEL MONARCH	2
488	2014-15	V/LT/08/C/938	HOTEL MOURYA DX.	283857
489	2014-15	V/LT/10/W/1126	HOTEL NAGPAL PALACE	1500
490	2014-15	V/LT/97/C/298	HOTEL NANCY DX	2000
491	2014-15	V/LT/97/C/329	HOTEL NEELAM PALACE	1000
492	2015-16	V/LT/13/C/1763	HOTEL NEERU PVT. LTD.	2402
493	2016-17	V/LT/08/C/910	HOTEL NEHA INN	49020
494	2014-15	V/LT/2000/C/498	HOTEL NEW SAPAN PLAZA	3000
495	2014-15	V/LT/14/C/0130	HOTEL O DELHI	2000
496	2014-15	V/LT/09/SW/1041	HOTEL OPERA	509500
497	2014-15	V/LT/97/C/377	HOTEL ORCHID GARDEN	5000
498	2016-17	V/LT/C/05/728	HOTEL PABLAS INTERNATIONAL	1454
499	2014-15	V/LT/13/C/1874	HOTEL PAHWA INTERNATIONAL	1869
500	2015-16	V/LT/13/C/1874	HOTEL PAHWA INTERNATIONAL	49999
501	2014-15	V/LT/10/C/1159	HOTEL PAL PALACE	1367
502	2014-15	V/LT/97/C/243	HOTEL PALLVI PALACE	2050
503	2015-16	V/LT/97/C/243	HOTEL PALLVI PALACE	102649
504	2014-15	V/LT/09/SW/1043	HOTEL PARIKSHIT PALACE	12201
505	2014-15	IV/LT/00/S/515	HOTEL PARK RESIDENCY	2000
506	2014-15	V/LT/C/05/733	HOTEL PERFECT	1002
507	2015-16	V/LT/C/14/2044	HOTEL PERSONA INTERNATIONAL	3000
508	2014-15	V/LT/97/C/099	HOTEL POOJA PALACE	3000
509	2015-16	V/LT/97/C/099	HOTEL POOJA PALACE	3001
510	2016-17	V/LT/97/C/099	HOTEL POOJA PALACE	1000
511	2017-18	V/LT/97/C/099	HOTEL POOJA PALACE	2000
512	2014-15	V/LT/00/C/524	HOTEL PRESIDENCY	1000
513	2014-15	V/LT/97/C/022	HOTEL PRINCE INTERNATIONAL	4000
514	2014-15	V/LT/C/97/224	HOTEL PRINCE POLONIA	1000
515	2015-16	V/LT/08/C/847	HOTEL PRIYA PALACE	194763
516	2014-15	V/LT/2010/SW/1063	HOTEL R K	12913
517	2014-15	V/LT/10/SW/1143	HOTEL RAAS VILAS	2000
518	2014-15	V/LT/08/C/936	HOTEL RADHA KRISHAN	11183431
519	2014-15	V/LT/10/W/1148	HOTEL RADISSON	1125800
520	2014-15	V/LT/99/C/409	HOTEL RAHUL PALACE	226691
521	2014-15	V/LT/11/SW/1264	HOTEL RAINBOW	1849
522	2016-17	V/LT/03/C/637	HOTEL RAJ ROYALEX	4000
523	2014-15	V/LT/11/W/1203	HOTEL RAMHAN	10000
524	2014-15	V/LT/03/S/627	HOTEL RANI CASTLE	866
525	2017-18	V/LT/17/SW/0693	HOTEL RAVIN	50370
526	2014-17	V/LT/99/C/415	HOTEL RED CASTLE	20000
527	2014-15	V/LT/2002/C/614	HOTEL RELAX PALACE	3.34
528	2016-17	V/LT/03/648	HOTEL RELEX	2000
529	2016-17	V/LT/08/C/875	HOTEL RICH MOND INN	13737
530	2014-15	V/LT/07/C/813	HOTEL RIJAK CONTINENTAL	13456
531	2014-15	V/LT/10/C/1081	HOTEL ROMA DELUXE	

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SR NO	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
				3495
532	2015-16	V/LT/10/C/1081	HOTEL ROMA DELUXE	4627
533	2016-17	V/LT/10/C/1081	HOTEL ROMA DELUXE	13.12
534	2015-16	V/LT/07/C/823	HOTEL ROSSETTE	47023
535	2014-15	V/LT/15/SW/0252	HOTEL ROYAL BLUE	1000
536	2016-17	V/LT/97/C/024	HOTEL ROYAL PALACE	1000
537	2014-15	V/LT/03/651	HOTEL ROYAL PRINCE DX	1000
538	2015-16	V/LT/03/651	HOTEL ROYAL PRINCE DX	1500
539	2016-17	V/LT/03/651	HOTEL ROYAL PRINCE DX	103542
540	2014-15	V/LT/04/C/702	HOTEL ROYHAL RESIDENCY	2000
541	2014-15	IV/LT/99/C/476	HOTEL RUDRA CASTLE	37416
542	2014-15	V/LT/15/SW/0258	HOTEL RUNWAY	369592
543	2014-15	V/LT/10/W/1127	HOTEL S & B EAST INN	10331
544	2014-15	V/LT/98/C/397	HOTEL S. CONTINENTAL	146100
545	2014-15	V/LT/C/13/1898	HOTEL SAI MAHAL INTERNATIONAL	1000
546	2015-16	V/LT/14/C/0129	HOTEL SAI MIRACLE	32138
547	2014-15	V/LT/97/C/302	HOTEL SAINA INTERNATIONAL	73.33
548	2014-15	V/LT/08/SW/926	HOTEL SAPTAGIRI	2000
549	2016-17	V/LT/10/C/1175	HOTEL SARTHAK PALACE	9051
550	2016-17	V/LT/NW/2003/653	HOTEL SEVEN SEA	2284
551	2014-15	V/LT/12/C/1625	HOTEL SEVEN SEAS INN	7000
552	2015-16	IV/LT/SW/01/542	HOTEL SHANTI PALACE	9999
553	2016-17	IV/LT/SW/01/542	HOTEL SHANTI PALACE	88542
554	2014-15	1097	HOTEL SHBAD DELUXE	1999
555	2014-15	V/LT/97/S/359	HOTEL SHIV	1000
556	2014-15	V/LT/2002/C/579	HOTEL SHIVDEV INTERNATIONAL	1000
557	2015-16	V/LT/2002/C/579	HOTEL SHIVDEV INTERNATIONAL	1000
558	2016-17	V/LT/2002/C/579	HOTEL SHIVDEV INTERNATIONAL	1000
559	2014-15	V/LT/14/C/0052	HOTEL SHRI VINAYAK	1000
560	2015-16	V/LT/14/C/0052	HOTEL SHRI VINAYAK	7000
561	2016-17	V/LT/14/C/0052	HOTEL SHRI VINAYAK	54.67
562	2014-15	V/LT/11/C1235	HOTEL SIAM INTERNATIONAL	1001
563	2015-16	V/LT/08/C/888	HOTEL SILVER ARC	1000
564	2016-17	V/LT/08/C/888	HOTEL SILVER ARC	1001
565	2015-16	V/LT/06/C/792	HOTEL SINGH EMPIRE DX	1001
566	2016-17	V/LT/06/C/792	HOTEL SINGH EMPIRE DX	1000
567	2017-18	V/LT/06/C/792	HOTEL SINGH EMPIRE DX	1001
568	2015-16	V/LT/97/C/336	HOTEL SINGH PALACE	2000
569	2014-15	V/LT/07/C/812	HOTEL SINGH SAHIB	2000
570	2015-16	V/LT/07/C/812	HOTEL SINGH SAHIB	2000
571	2014-15	V/LT/C/03/636	HOTEL SITA INTERNATIONAL	1000
572	2015-16	V/LT/C/03/636	HOTEL SITA INTERNATIONAL	2000
573	2014-15	V/LT/09/C/1020	HOTEL SNOW WHITE DX.	2000
574	2014-15	V/LT/10/C/1157	HOTEL SOHI RESIDENCY	4000
575	2014-15	V/LT/97/C/331	HOTEL SOMA DX	4000
576	2015-16	V/LT/97/C/331	HOTEL SOMA DX	4000
577	2016-17	V/LT/97/C/331	HOTEL SOMA DX	126400
578	2014-15	V/LT/09/C/1051	HOTEL SONA INTERNATIONAL	4000
579	2014-15	V/LT/10/S/1071	HOTEL SOUTHGATE	4000

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SR NUMBER	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
580	2014-15	V/LT/13/S/1834	HOTEL STALLIONS	319732
581	2014-15	V/LT/10/S/1151	HOTEL STAR GRAND VILLA	143808
582	2015-16	V/LT/15/C/0382	HOTEL STAR PALACE	1000
583	2016-17	V/LT/15/C/0382	HOTEL STAR PALACE	1000
584	2015-16	V/LT/15/C/0383	HOTEL STAR PARADISE	1000
585	2016-17	V/LT/15/C/0383	HOTEL STAR PARADISE	1000
586	2014-15	V/LT/09/C/995	HOTEL STAR PLAZA	1000
587	2015-16	V/LT/09/C/995	HOTEL STAR PLAZA	2000
588	2016-17	V/LT/09/C/995	HOTEL STAR PLAZA	1000
589	2015-16	V/LT/15/C/0375	HOTEL STAR VIEW	1000
590	2016-17	V/LT/15/C/0375	HOTEL STAR VIEW	1000
591	2014-15	V/LT/14/C/0136	HOTEL STAR VILLA	72461
592	2015-16	V/LT/06/C/762	HOTEL STAY WELL DX	1000
593	2016-17	V/LT/06/C/762	HOTEL STAY WELL DX	1000
594	2014-15	V/LT/97/C/221	HOTEL SUN INTERNATIONAL	1000
595	2014-15	V/LT/08/C/889	HOTEL SUNCITY	2000
596	2014-15	V/LT/S/13/1866	HOTEL SUNCITY INN	1825
597	2015-16	V/LT/S/13/1866	HOTEL SUNCITY INN	3022
598	2016-17	V/LT/S/13/1866	HOTEL SUNCITY INN	8132
599	2014-15	V/LT/C/14/2024	HOTEL SUNRISE	185182
600	2015-16	V/LT/13/SW/1805	HOTEL SUNRISE BLUE	502
601	2014-15	V/LT/13/C/1978	HOTEL SUNSHINE PALACE	1001
602	2015-16	V/LT/13/C/1978	HOTEL SUNSHINE PALACE	2303
603	2016-17	V/LT/13/C/1978	HOTEL SUNSHINE PALACE	1000
604	2014-15	V/LT/C/13/1992	HOTEL SURYA INTRNATIONAL	100
605	2014-15	V/LT/14/W/0117	HOTEL SURYA PLAZA	106106
606	2015-16	V/LT/08/C/920	HOTEL SURYA PLAZA	1000
607	2016-17	V/LT/08/C/920	HOTEL SURYA PLAZA	1000
608	2014-15	V/LT/97/C/225	HOTEL SUZI INTERNATIONAL	1501
609	2015-16	V/LT/97/C/225	HOTEL SUZI INTERNATIONAL	2000
610	2014-15	V/LT/14/C/0114	HOTEL SWARAN PALACE	188699
611	2014-15	V/LT/13/W/1734	HOTEL SWISS INTERNATIONAL	627867
612	2014-15	V/LT/14/C/2026	HOTEL TAJ PRINCESS	156576
613	2016-17	V/LT/15/C/0358	HOTEL TASHKENT PALACE	1000
614	2015-16	V/LT/10/SW/1078	HOTEL THE CLASS	1501
615	2014-15	V/LT/97/C/160	HOTEL THE NEST	125911
616	2014-15	V/LT/10/SW/1133	HOTEL THE R.T.S.	4000
617	2014-15	V/LT/W/13/1888	HOTEL THE ROHIT	127543
618	2014-15	I/LT/02/ND/610	HOTEL THE ROYAL PLAZA	148477
619	2014-15	V/LT/09/C/990	HOTEL TODAY INTERNATIONAL	1500
620	2015-16	V/LT/09/C/990	HOTEL TODAY INTERNATIONAL	3332
621	2017-18	V/LT/09/C/1023	HOTEL TOPAZ	1000
622	2014-15	V/LT/09/C/1030	HOTEL TUSHAR CONTINENTAL	48038
623	2014-15	V/LT/12/C/1523	HOTEL UNIVERSE INN	126755
624	2014-15	V/LT/09/C/978	HOTEL USA	25.94
625	2014-15	V/LT/11/SW/1173	HOTEL V M RESIDENCY	4000
626	2014-15	V/LT/2002/C/600	HOTEL VARDHMAAN	1500
627	2015-16	V/LT/2002/C/600	HOTEL VARDHMAAN	1500
628	2014-15	I/LT/97/SW/100	HOTEL VASANT CONTINENTAL	2315

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SR No.	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
629	2014-15	V/LT/10/C/1115	HOTEL VEDAS HERITAGE	408000
630	2014-15	V/LT/11/SW/1214	HOTEL VEER PALACE	1000
631	2015-16	V/LT/11/SW/1214	HOTEL VEER PALACE	2000
632	2016-17	V/LT/11/SW/1214	HOTEL VEER PALACE	1000
633	2017-18	V/LT/11/SW/1214	HOTEL VEER PALACE	1000
634	2014-15	V/LT/07/C/814	HOTEL VISHAL RESIDENCY	30000
635	2014-15	V/LT/09/SW/951	HOTEL VISHAL RESIDENCY	3000
636	2014-15	V/LT/09/W/996	HOTEL VISHESH CONTINENTAL	220000
637	2014-15	V/LT/C/13/1991	HOTEL VISTA INN	20000
638	2014-15	V/LT/08/C/876	HOTEL VOLGA INTERNATIONAL	5000
639	2015-16	V/LT/08/C/876	HOTEL VOLGA INTERNATIONAL	1000
640	2016-17	V/LT/08/C/876	HOTEL VOLGA INTERNATIONAL	2001
641	2017-18	V/LT/08/C/876	HOTEL VOLGA INTERNATIONAL	1000
642	2014-15	V/LT/14/W/0062	HOTEL WATERFALL INDIA	165565
643	2015-16	V/LT/08/SW/860	HOTEL WAVES	1001
644	2016-17	V/LT/11/C/1263	HOTEL YUGVILLA	2000
645	2014-15	V/LT/02/C/584	HOTEL YUVRAJ	500
646	2015-16	V/LT/02/C/584	HOTEL YUVRAJ	1000
647	2014-15	V/LT/S/13/1910	HQ UNISEX SALOON	32700
648	2014-15	V/LT/W/10/1153	I P MOTEL	500
649	2014-15	V/LT/14/SW/0102	IBIS DELHI AIRPORT	1001
650	2014-15	V/LT/0/S/752	IKON RESIDENCY	1770281
651	2014-15	V/LT/12/S/1470	IMAGES	1000
652	2014-15	V/LT/11/S/1225	IMPERIAL APARTMENTAL	1000
653	2015-16	V/LT/11/S/1225	IMPERIAL APARTMENTAL	3000
654	2014-15	V/LT/12/C/1446	INCENCE UNISEX SALOON	74200
655	2014-15	V/LT/14/W/0002	INDIA ROOT	7499
656	2014-15	V/LT/13/S/1811	INDULGE SPAS	3000
657	2014-15	V/LT/13/W/1813	INDULGE SPAS	62000
658	2014-15	V/LT/S/13/1929	INDULGE WELLNESS	66040
659	2014-15	V/LT/14/C/0076	INN TAWANG	1000
660	2014-15	V/LT/12/S/1590	INTERFACE BEAUTY WELLNESS	60700
661	2014-15	V/LT/12/W/1450	INVITATION K BANQUET	13063
662	2014-15	V/LT/12/S/1492	ISHA NATURAL BEAUTY PRODUCTS &	1252000
663	2014-15	I/LT/97/ND/051	ITC MAURYA	460512
664	2015-16	I/LT/97/ND/051	ITC MAURYA	135218
665	2014-15	V/LT/97/S/244	ITDC LTD.	13641662
666	2014-15	V/LT/97/C/333	IVORY PALACE	6114
667	2016-17	V/LT/11/W/1206	J.P.HOTEL	2857
668	2014-15	V/LT/06/C/766	J.R. INTERNATIONAL	77520
669	2016-17	V/LT/12/E/1405	J.R.P.VATIKA	65.33
670	2017-18	V/LT/12/E/1405	J.R.P.VATIKA	32.67
671	2014-15	V/LT/12/W/1697	J.S.D. ENTERPRISES	58000
672	2014-15	V/LT/14/NW/0153	JAGAT FARMS	25600
673	2014-15	V/LT/08/C/871	JAGAT INN	1001
674	2015-16	V/LT/08/C/871	JAGAT INN	1001
675	2016-17	V/LT/08/C/871	JAGAT INN	1000
676	2017-18	V/LT/08/C/871	JAGAT INN	1000

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SR NC	ASSESSMEN YEAR	RC NUMBER	NAME	AMOUNT PENDING
677	2015-16	V/LT/97/W/124	JAGEER PALACE	5450
678	2014-15	V/LT/15/W/0297	JANAK GUEST HOUSE	5004
679	2015-16	V/LT/15/W/0297	JANAK GUEST HOUSE	4000
680	2014-15	V/LT/97/ND/176	JANPATH GUEST HOUSE	57059
681	2014-15	V/LT/13/S/1833	JASMINE BOUTIQUE HOTEL	4000
682	2015-16	V/LT/S/13/1994	JASOLA PLOT NO.50	5000
683	2014-15	V/LT/12/NW/1635	JAWAHAR FARM HOUSE	11689
684	2014-15	V/LT/12/C/1699	JAWED HABIB HAIR & BEAUTY	6148
685	2014-15	V/LT/12/E/1483	JHANKAR BANQUETS	63000
686	2014-15	V/LT/12/NW/1696	JMD	68800
687	2014-15	V/LT/15/SW/0295	JRD EXOTICA	178358
688	2014-15	II/LT/00/SW/520	J'S INN	1535000
689	2014-15	IV/LT/97/ND/092	JUKASO INN	5001
690	2014-15	V/LT/12/C/1435	JUNCTION 36	2000
691	2014-15	V/LT/12/SW/1359	K LOVES BANQUETS P. LTD.	2000
692	2016-17	V/LT/16/C/0603	K N K INTERNATIONAL	2000
693	2014-15	V/LT/12/C/1445	K. M. INTERNATIONAL	2000
694	2015-16	V/LT/12/C/1445	K. M. INTERNATIONAL	1025
695	2014-15	V/LT/12/NW/1458	K.N.S.HOSPITALITY PVT.LTD.	2500
696	2014-15	V/LT/15/SW/0267	KAAINA PALACE	2000
697	2015-16	V/LT/97/C/173	KAMA PALACE	20000
698	2014-15	V/LT/SW/13/2007	KANGANA BANQUET	32.67
699	2017-18	V/LT/12/E/1414	KANISHKA BANQUET	2000
700	2014-15	V/LT/12/NW/1579	KANISHKA FARM HOUSE	1000
701	2014-15	V/LT/12/W/1623	KANISHKA GARDEN	4000
702	2014-15	V/LT/97/S/185	KAPOOR INN	500
703	2014-15	V/LT/13/W/1775	KAPSA WELLNESS PVT. LTD	10001
704	2014-15	V/LT/15/W/0229	KARA REFRESH DAY SPA	1.33
705	2014-15	V/LT/99/S/446	KARAN GUEST HOUSE	1.33
706	2015-16	V/LT/99/S/446	KARAN GUEST HOUSE	10000
707	2014-15	V/LT/13/W/1861	KARAN ORES & SPECIALS	2.67
708	2016-17	V/LT/08/C/854	KARAT 87 HOTEL PVT LTD	2.67
709	2016-17	V/LT/09/C/965	KARAT 87 INN HOTEL PVT LTD	18920
710	2014-15	V/LT/15/W/0231	KARMA SPA	158946
711	2014-15	V/LT/09/S/1032	KARON HOTELS	6000
712	2014-15	V/LT/97/C/004	KASTLE GUEST HOUSE	3000
713	2014-15	V/LT/S/13/1850	KASTOR INTERNATIONAL	1000
714	2014-15	V/LT/12/NW/1461	KATYAL GARDEN	6948
715	2014-15	V/LT/15/SW/0204	KAWATRA TENT & CATERERS PRIVA	15863
716	2014-15	V/LT/SW/13/1916	KAYA LIMITED	9215
717	2014-15	V/LT/12/SW/1491	KAZURI	1000
718	2014-15	V/LT/13/S/1795	KERLA AYURVEDA CLINIC	5000
719	2014-15	V/LT/12/S/1567	KHOBSURAT BEAUTY SALON	2499
720	2014-15	V/LT/12/S/1595	KHUBSOORAT BEAUTY SALOON	1501
721	2014-15	V/LT/12/S/1672	KHUBSOORAT HEALTH CLUB	3500
722	2014-15	V/LT/12/E/1661	KHUSHI HOSPITALITY	1000
723	2014-15	V/LT/S/12/1419	KIC FOOD PRODUCTS PVT. LTD.	3000
724	2014-15	V/LT/EX/13/S/1962	KIDS KRAZE	

SR NL	ASSESSMEN T YEAR	RC NUMBER	NAME	AMOUNT PENDING
725	2014-15	V/LT/13/SW/1973	KIRPAL VATIKA	500
726	2014-15	V/LT/12/SW/1749	KOHLI TENTS PVT LTD	5000
727	2014-15	V/LT/14/S/2037	KORUM SALONS AND SPAS PVT LTD	10999
728	2014-15	V/LT/12/W/1652	KRISHNA	579000
729	2014-15	V/LT/14/NW/0115	KRISHNA GARDEN	11420
730	2014-15	V/LT/EX/13/1934	KRISHNA GARDEN	20420
731	2014-15	V/LT/97/C/230	KRISHNA HOTEL	110537
732	2014-15	V/LT/12/SW/1466	KRISHNA RESIDENCY	286750
733	2014-15	V/LT/15/S/0203	KYRA LASER & SKIN CLINIC	5000
734	2014-15	V/LT/S/13/1908	LA ESTRELLA	53000
735	2014-15	V/LT/14/W/0105	LA STELLA	2000
736	2014-15	V/LT/14/NW/0094	LABS HEALTH SERVICES	25181
737	2014-15	V/LT/14/E/0151	LA-CORDIAL	4500
738	2015-16	V/LT/12/SW/1334	LAKME LEVER PVT LTD.,	2000
739	2016-17	V/LT/12/SW/1334	LAKME LEVER PVT LTD.,	502
740	2014-15	V/LT/07/SW/824	LA-SAPPHIRE HOTEL	1999
741	2015-16	V/LT/07/SW/824	LA-SAPPHIRE HOTEL	3000
742	2014-15	V/LT/12/S/1494	LAVITA SERVICES PVT. LTD	2499
743	2016-17	V/LT/12/S/1494	LAVITA SERVICES PVT. LTD	199
744	2014-15	V/LT/11/SW/1242	LA-WISTERIA	3001
745	2015-16	V/LT/11/SW/1242	LA-WISTERIA	4000
746	2014-15	V/LT/15/C/0220	LE BENZ HOTEL	189263
747	2014-15	V/LT/10/S/1085	LE CADRE	16274
748	2014-15	V/LT/08/S/906	LE GRAND	2000
749	2015-16	V/LT/W/1369	LE PACIFIC	31
750	2014-15	V/LT/E/13/1933	LE-CHEF BANQUET & HOTELS	1999
751	2014-15	V/LT/15/W/0270	LEE THAI SPA N HEALTH CLUB	5000
752	2014-15	V/LT/13/W/1788	LEGRAND BANQUET	14999
753	2014-15	V/LT/14/SW/2004	LEMON TREE PREMIER	5000
754	2014-15	V/LT/12/S/1737	LIFE LINE HEALTH CLUB	48200
755	2014-15	V/LT/15/E/0286	LILIES INDIA	2000
756	2014-15	V/LT/97/S/181	LLOYD HOUSE	2000
757	2015-16	V/LT/06/C/753	LORD KRISHNA DELUX INN	1000
758	2016-17	V/LT/06/C/753	LORD KRISHNA DELUX INN	1000
759	2017-18	V/LT/06/C/753	LORD KRISHNA DELUX INN	1000
760	2014-15	V/LT/01/S/566	LORDS INN	147084
761	2014-15	V/LT/S/3/1995	LOTUS PALCE	2000
762	2015-16	V/LT/S/3/1995	LOTUS PALCE	1000
763	2016-17	V/LT/S/3/1995	LOTUS PALCE	1000
764	2017-18	V/LT/S/3/1995	LOTUS PALCE	1000
765	2014-15	V/LT/15/N/0248	LUTHRA FARM	1039
766	2014-15	V/LT/07/S/821	LUTYEN'S	12078
767	2015-16	V/LT/07/S/821	LUTYEN'S	2000
768	2016-17	V/LT/07/S/821	LUTYEN'S	8649
769	2017-18	V/LT/07/S/821	LUTYEN'S	500
770	2014-15	V/LT/12/C/1311	M/S AMAN INTERNATIONAL	82809
771	2014-15	V/LT/12/C/1368	M/S CHANGES	3000
772	2014-15	V/LT/12/C/1300	M/S JAI PRAKASH INN	63307

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SR NC	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
773	2014-15	V/LT/11/S/1215	M/S RAMATARA RESORTS PVT. LTD.	3000
774	2015-16	V/LT/11/S/1215	M/S RAMATARA RESORTS PVT. LTD.	3000
775	2017-18	V/LT/11/S/1265	MADHUBAN INN	2000
776	2014-15	V/LT/12/S/1655	MAGNOLIA SPA & BEAUTY	59632
777	2014-15	V/LT/12/W/1603	MAHARAJA BANQUETS	8011
778	2014-15	V/LT/97/C/309	MAHARAJA CONTINENTAL	82530
779	2014-15	V/LT/12/NW/1547	MAIDEN GOURMET INDIA PVT. LTD	1500
780	2015-16	V/LT/15/S/0345	MAJESTIC GUEST HOUSE	11000
781	2015-16	V/LT/16/S/0533	MAJESTIC GUEST HOUSE	4000
782	2016-17	V/LT/16/S/0533	MAJESTIC GUEST HOUSE	7000
783	2015-16	V/LT/03/W/642	MANAV RESIDENCE	1501
784	2016-17	V/LT/03/W/642	MANAV RESIDENCE	8139
785	2017-18	V/LT/03/W/642	MANAV RESIDENCE	4300
786	2014-15	V/LT/12/S/1480	MANCHANDA INTERNATIONAL LTD	216497
787	2014-15	V/LT/12/NW/1638	MANGLAM FARM	2000
788	2014-15	V/LT/12/C/1452	MANJISHTA AYURVEDA SPA	20740
789	2014-15	V/LT/11/S/1182	MANSHA RESIDENCY	120000
790	2014-15	V/LT/11/S/1196	MANTRA AMALTAS	4308000
791	2014-15	V/LT/12/SW/1469	MANTRA VEDIC SPAS LTD	10000
792	2014-15	V/LT/W/13/1999	MANYA ENTERPRISES	10001
793	2017-18	V/LT/S/13/1946	MAPPLE EXPRESS	931
794	2014-15	V/LT/W/13/1882	MASALA MAGIC HOSPITALITY P LTD	10001
795	2014-15	V/LT/14/W/0161	MAYA SPA	41224
796	2014-15	V/LT/12/SW/1343	MAYAR HEALTH RESORTS LTD	12000
797	2014-15	V/LT/12/E/1538	MAYUR PALACE GARDEN	2000
798	2014-15	V/LT/12/W/1505	MBS GYMKHANA LTD	78200
799	2014-15	V/LT/12/W/1724	MEENAKSHI DUTT MAKEOVER	21384
800	2014-15	V/LT/S/12/1632	MEGHNA BEAUTY PARLOUR	501
801	2014-15	V/LT/12/SW/1502	MEHEK BANQUET & PARTY LAWN	999
802	2014-15	V/LT/12/N/1460	MEHFIL BANQUET	4001
803	2014-15	V/LT/12/NW/1407	MERRY MAKERS BANQUET HALLS	6501
804	2014-15	V/LT/12/W/1489	METRO CLUB	2000
805	2014-15	V/LT/2002/C/601	METRO CONTINENTAL	49998
806	2015-16	V/LT/14/C/0098	METRO PLAZA GUEST HOUSE	1000
807	2016-17	V/LT/14/C/0098	METRO PLAZA GUEST HOUSE	1001
808	2014-15	V/LT/12/E/1658	METRO SHEHNAI BANQUETS	12997
809	2014-15	V/LT/04/C/677	METRO STAR	50001
810	2014-15	V/LT/10/C/1095	METROPOLIS GUEST HOUSE	4500
811	2015-16	V/LT/10/C/1095	METROPOLIS GUEST HOUSE	2000
812	2014-15	V/LT/03/C/616	METROPOLIS TOURIST HOME	4500
813	2015-16	V/LT/03/C/616	METROPOLIS TOURIST HOME	2000
814	2014-15	V/LT/13/W/1986	MG MAHARAJA PALACE BANQUETS	66780

SR NC	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
815	2014-15	V/LT/15/N/0241	MIKADO	5000
816	2014-15	V/LT/12/NW/1599	MITHAAS FARM & RESORTS	4000
817	2014-15	V/LT/12/SW/1629	MOHAN SINGH	31000
818	2014-15	V/LT/10/NW/1144	MOHAN VILASS A UNIT OF SHASHI	3011
819	2014-15	V/LT/13/W/1782	MOKSHA SPA	114788
820	2014-15	V/LT/14/SW/0167	MOKSHA SPA	60700
821	2014-15	V/LT/13/ND/1905	MONSOON SALON	8000
822	2014-15	V/LT/14/NW/0071	MYOPLUS GYM & SPA	1000
823	2014-15	V/LT/12/S/1721	MYSTIC "A LIFESTYLE SPA"	342400
824	2014-15	V/LT/S/13/1966	NAINA ARORA	2000
825	2014-15	V/LT/14/NW/0053	NARMADA MOTELS PRIVATE LIMITED	7242
826	2015-16	V/LT/14/NW/0053	NARMADA MOTELS PRIVATE LIMITED	1000
827	2016-17	V/LT/14/NW/0053	NARMADA MOTELS PRIVATE LIMITED	500
828	2016-17	V/LT/14/ND/0093	NATRAJ YES PLEASE	1001
829	2015-16	V/LT/15/C/0413	NEEL GAGAN INN	2000
830	2016-17	V/LT/15/C/0413	NEEL GAGAN INN	2000
831	2017-18	V/LT/15/C/0413	NEEL GAGAN INN	1000
832	2014-15	V/LT/W/13/1900	NEHA BEAUTY CLINIC	3999
833	2014-15	V/LT/11/W/1183	NEPTUNE RESIDENCY	3000
834	2015-16	V/LT/11/W/1183	NEPTUNE RESIDENCY	3000
835	2014-15	V/LT/97/ND/207	NEW DELHI YMCA	381
836	2014-15	V/LT/03/S/617	NEW FRIENDS CLUB	1000
837	2014-15	V/LT/12/S/1385	NEW FRIENDS FITNESS CLUB	49100
838	2014-15	V/LT/14/SW/0176	NEW GREEN GARDEN	500
839	2014-15	V/LT/N/13/1912	NEW GUPTA GUEST HOUSE	3000
840	2015-16	V/LT/N/13/1912	NEW GUPTA GUEST HOUSE	1500
841	2016-17	V/LT/N/13/1912	NEW GUPTA GUEST HOUSE	3001
842	2017-18	V/LT/N/13/1912	NEW GUPTA GUEST HOUSE	500
843	2014-15	V/LT/15/W/0244	NEW PERFECT SPA	6000
844	2014-15	V/LT/15/W/0230	NEW SHAPE IN STYLE	5000
845	2014-15	V/LT/15/W/0234	NEW SHAPE IN STYLE	4999
846	2014-15	V/LT/S/13/1878	NEW VASU GARDEN	3500
847	2014-15	V/LT/13/S/1883	NIRVANA BEAUTY & DAY SPA	26412
848	2014-15	V/LT/13/W/1751	NISHANT GARDEN	3500
849	2014-15	V/LT/EX/13/NW/1970	NISHIM WELLNESS	9500
850	2014-15	V/LT/14/C/0137	NOBLE INTERNATIONAL GUESTHOUSE	525
851	2014-15	V/LT/12/SW/1557	O2 SPA	106883
852	2014-15	V/LT/13/W/1778	OCEAN 7	49360
853	2014-15	V/LT/13/W/1975	OCEAN THE GRAND	4019
854	2016-17	V/LT/17/C/0668	OMINTERNATIONAL	1046
855	2017-18	V/LT/17/C/0668	OMINTERNATIONAL	1000
856	2014-15	V/LT/11/S/1266	OODLES RESIDENCY	22387
857	2014-15	V/LT/14/E/2040	ORCHID GRAND	6000
858	2015-16	V/LT/14/E/2040	ORCHID GRAND	5999

SR NC	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
859	2014-15	V/LT/C/14/2019	ORCHID SPA WELNESS AND TREATMENT	1999
860	2014-15	V/LT/16/S/0501	P&M	23400
861	2014-15	V/LT/12/C/1400	PACHOULI SPA	52.12
862	2015-16	V/LT/12/C/1400	PACHOULI SPA	4000
863	2016-17	V/LT/12/C/1400	PACHOULI SPA	4839
864	2014-15	V/LT/12/W/1701	PACIFIC BANQUET (EXIBIT-1)	75546
865	2014-15	V/LT/14/W/0174	PALACE OF DREAMS	3500
866	2015-16	V/LT/14/W/0174	PALACE OF DREAMS	5004
867	2015-16	V/LT/15/S/0315	PANACHE SALONS	5000
868	2016-17	V/LT/15/S/0315	PANACHE SALONS	1500
869	2014-15	V/LT/S/13/1892	PANCHSHILA CLUB	31880
870	2014-15	V/LT/12/S/1323	PANCHSHILA RENDEZVOUS	5000
871	2014-15	V/LT/12/SW/1733	PARADISE BANQUET	7501
872	2014-15	V/LT/12/C/1378	PARADISE INN	1175
873	2014-15	V/LT/12/SW/1575	PARTY JUNCTION	13838
874	2014-15	V/LT/97/C/258	PAUL COURT	1003
875	2015-16	V/LT/97/C/258	PAUL COURT	2062
876	2014-15	V/LT/97/C/164	PAWAN PLAZA	167200
877	2014-15	V/LT/12/E/1375	PEARL GRAND	49696
878	2014-15	V/LT/12/E/1496	PEARL HOSPITALITY & EVENTS P L	14999
879	2014-15	V/LT/14/W/0082	PERFECT AURA SPA	21582
880	2014-15	V/LT/15/W/0245	PERFECT AURA SPA	4000
881	2014-15	V/LT/14/W/0089	PERFECT SPA	5000
882	2015-16	V/LT/14/E/0085	PERFECTION EVERYDAY	1999
883	2014-15	V/LT/12/C/1677	PERSONA BEAUTY PARLOUR	1000
884	2014-15	V/LT/12/SW/1736	PINNACLE FITNESS PVT LTD	47034
885	2014-15	V/LT/14/S/0124	PLATINUM BODY CARE	45566
886	2014-15	V/LT/12/NW/1713	PLATINUM GYM	32513
887	2014-15	V/LT/12/S/1568	PLUM SALONS PVT LTD	8
888	2014-15	V/LT/SW/13/1948	PLUTOS INN	143959
889	2014-15	V/LT/12/NW/1504	PREET BANQUET	2000
890	2015-16	V/LT/12/NW/1504	PREET BANQUET	2000
891	2014-15	V/LT/S/97/183	PREET PALACE	7000
892	2014-15	V/LT/12/S/1423	PRESTIGIOUS FITNESS ACCADEMY	124000
893	2014-15	V/LT/12/S/1582	PRINCE & PRINCESS SALON	188000
894	2014-15	V/LT/12/NW/1657	PRITAM DELUX	13130
895	2014-15	V/LT/12/SW/1735	PRIYA ENTERPRISES	6000
896	2014-15	V/LT/16/SW/0614	PRIYANKA HALL	2000
897	2014-15	V/LT/12/S/1420	PSA FITNESS CENTRES N SPA P LT	115219
898	2014-15	V/LT/12/W/1678	PUNJABI BAGH CLUB	2140
899	2014-15	V/LT/13/W/1955	PURE FITNESS	86664
900	2014-15	V/LT/12/S/1719	PURE SALON	32200
901	2014-15	LT/V/2004/C/660	QUEEN PALACE	8677
902	2015-16	LT/V/2004/C/660	QUEEN PALACE	1000
903	2014-15	IV/LT/02/S/571	QUTUB RESIDENCY	3000
904	2014-15	V/LT/12/S/1634	R & R INC	16867

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SR NC	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
905	2014-15	V/LT/14/W/0171	R P DIAMOND SPA	42760
906	2015-16	V/LT/12/SW/1683	R V ENTERPRISES	10000
907	2014-15	V/LT/14/C/0064	R. CONTINENTAL	1001
908	2015-16	V/LT/14/C/0064	R. CONTINENTAL	1002
909	2014-15	V/LT/12/NW/1656	R. G. ASSOCIATES	3000
910	2014-15	V/LT/99/S/425	R.K. INTERNATIONAL GUEST HOUSE	18097
911	2014-15	V/LT/12/NW/1685	R.K.CATERERS EXCLUSIVE	5000
912	2014-15	V/LT/08/C/862	R.S. INTERNATIONAL	2000
913	2014-15	V/LT/12/W/1676	R.S.HOSPITALITY	13010
914	2014-15	V/LT/04//C/706	RACHNA TOURIST LODGE	2000
915	2014-15	V/LT/12/NW/1439	RADHA PALACE	37632
916	2014-15	V/LT/12/E/1442	RADHA PALACE HOSPITALITY	1000
917	2014-15	V/LT/12/W/1441	RADHA PALACE WEST	1000
918	2014-15	V/LT/15/NW/0196	RADHIKA FARM HOUSE	5000
919	2015-16	V/LT/SW/97/353	RADISSON HOTEL	7712
920	2016-17	V/LT/SW/97/353	RADISSON HOTEL	7680
921	2014-15	V/LT/SW/13/1868	RADIUS GYM & SPA	60740
922	2014-15	V/LT/14/W/0099	RAIN TREE GRAND BANQUETS	113000
923	2016-17	V/LT/15/C/0219	RAJ VILLA	1000
924	2014-15	V/LT/15/W/0265	RAJKAMAL BANQUETS	3339
925	2014-15	V/LT/12/N/1339	RAJWADA PALACE	4999
926	2016-17	V/LT/16/W/0576	RANGOLI GUEST HOUSE	1000
927	2014-15	V/LT/09/C/1038	RATANDEEP LODGING HOUSE	1000
928	2015-16	V/LT/09/C/1038	RATANDEEP LODGING HOUSE	1000
929	2016-17	V/LT/09/C/1038	RATANDEEP LODGING HOUSE	1000
930	2014-15	V/LT/15/NE/0207	RATIRAM VATIKA	17000
931	2014-15	V/LT/12/NW/1370	RAVI KISHORE ENTERPRISES	1999
932	2014-15	V/LT/13/SW/1823	RDX GYM & SPA	49293
933	2014-15	V/LT/13/NW/1841	RDX THE FITNESS EXPLOSION	48213
934	2014-15	V/LT/14/NW/0150	REBOUND HEALTH CLUB	9000
935	2014-15	V/LT/14/NW/0075	RED CARPET	5000
936	2014-15	V/LT/14/SW/2005	RED FOX HOTEL	5001
937	2014-15	V/LT/12/E/1447	REDZ SALON	168000
938	2014-15	V/LT/12/E/1443	REEVE SALON	44500
939	2014-15	V/LT/12/N/1364	REGAL FOODS	3001
940	2014-15	V/LT/12/W/1500	REGENT GRAND	5000
941	2014-15	V/LT/12/S/1720	RELAX POINT	5000
942	2014-15	V/LT/C/09/985	REVELSPUM HOTELS PVT. LTD.	1000
943	2014-15	V/LT/12/W/1506	REVITAL GYM PRIVATE LTD.	1500
944	2014-15	V/LT/12/NW/1725	RG'S HOUSE	64000
945	2014-15	V/LT/12/NW/1436	RICHI RICH RESTAURANT PVT LTD	6000
946	2014-15	V/LT/13/NW/1860	RICHMOND LEE CASTLE	76000
947	2014-15	V/LT/97/C/307	RIDGE MAIDENS	169044
948	2014-15	V/LT/NW/13/1961	RIVANSHI HOSPITALITY PVT. LTD	8405
949	2014-15	V/LT/10/C/1158	ROMANZZA INN	2001
950	2014-15	V/LT/13/W/2013	ROOP PALACE	37000
951	2014-15	V/LT/14/W/0111	ROSE SPA	52793

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SR NC	ASSESSMEN T YEAR	RC NUMBER	NAME	AMOUNT PENDING
952	2014-15	IV/LT/01/S/565	ROSE WOOD INN	684652
953	2014-15	V/LT/13/ND/1830	ROUGE INC - LOOKS SALON	19998
954	2016-17	V/LT/12/E/1411	ROYAL BANQUET	44.66
955	2017-18	V/LT/12/E/1411	ROYAL BANQUET	22.34
956	2014-15	V/LT/12/NW/1684	ROYAL GARDEN	13001
957	2014-15	V/LT/14/W/0066	ROYAL GARDEN	6500
958	2014-15	V/LT/11/NW/1268	ROYAL MIRAGE	4001
959	2014-15	V/LT/12/C/1345	ROYAL PALACE	1001
960	2015-16	V/LT/12/C/1345	ROYAL PALACE	1002
961	2016-17	V/LT/12/C/1345	ROYAL PALACE	2001
962	2017-18	V/LT/12/C/1345	ROYAL PALACE	1000
963	2014-15	V/LT/12/S/1559	ROYAL PARK	6.67
964	2015-16	V/LT/12/S/1559	ROYAL PARK	1500
965	2014-15	V/LT/13/W/1772	ROYAL SPA	57000
966	2014-15	V/LT/14/W/0081	ROYAL SPA	36200
967	2014-15	V/LT/W/13/2012	ROYALTOUCH SPA PVT. LTD	6999
968	2014-15	V/LT/12/SW/1551	RTS HOTEL	7000
969	2014-15	V/LT/SW/14/2033	RUDRAKSH FARM	4000
970	2016-17	V/LT/97/C/021	RUPAM HOTEL	2000
971	2015-16	V/LT/12/W/1473	S & S HOSPITALITY SERVICES INC	37096
972	2014-15	V/LT/12/S/1627	S D WELLNES PVT LTD	35764
973	2014-15	V/LT/12/S/1585	S K ROYAL CASTLE	392800
974	2015-16	V/LT/12/W/1474	S. S. FOODS	12857
975	2014-15	V/LT/14/NW/0141	S.K. HOSPITALITY AND DECOR	6501
976	2014-15	V/LT/NW/14/2036	S.K. NORTH END	26320
977	2014-15	V/LT/12/E/1355	S.K.CEREMONY& S.K.MOHIT PALACE	5
978	2014-15	V/LT/12/NW/1517	S.K.HOTEL & RESORTS	1006520
979	2014-15	V/LT/12/SW/1465	S.P. KAPOOR FARM	1500
980	2014-15	V/LT/14/W/0040	S.S. VATIKA	8000
981	2014-15	V/LT/12/W/1689	S.S.HOSPITALITY	18798
982	2014-15	V/LT/15/SW/0287	SAFDARJUNG CLUB	13027
983	2014-15	V/LT/11/S/1239	SAGE HOTEL	5000
984	2014-15	V/LT/13/NW/1843	SAI CATERERS	2500
985	2014-15	V/LT/14/W/0104	SAINORITA SPA	8772
986	2014-15	V/LT/S/13/1896	SAMAVAR	17927
987	2014-15	IV/LT/97/S/120	SARTAJ HOTEL	209646
988	2014-15	V/LT/13/S/1847	SASHA'S	13001
989	2014-15	V/LT/10/S/1045	SATWAH 29 GUEST HOUSE	1761
990	2014-15	V/LT/12/E/1386	SAUBHAGYA BANQUET	6000
991	2014-15	V/LT/10/C/1080	SEHEJ INN	88052
992	2014-15	V/LT/12/W/1542	SEVEN PEARLS HOTEL PVT.LTD.	6000
993	2014-15	V/LT/12/S/1558	SEVEN SEAS EVANIA	8999
994	2014-15	V/LT/13/W/1836	SEZORA HOSPITALITY LLP	260014
995	2014-15	V/LT/13/S/1783	SHAKIR UNISEX SALON	4999
996	2014-15	V/LT/12/NW/1544	SHAKUNTLAM GARDEN	5000
997	2014-15	V/LT/2004/SW669	SHALIMAR HOTEL	5000
998	2014-15	V/LT/10/W/1125	SHANTI ATITHI HOME	1500
999	2016-17	V/LT/10/W/1125	SHANTI ATITHI HOME	1500

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SR NC	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
1000	2014-15	V/LT/SW/1509	SHANTI GARDEN	75731
1001	2014-15	V/LT/12/N/1680	SHARMA J. R. BANQUEPLEX	2000
1002	2014-15	V/LT/97/S/133	SHEESH MAHAL GUEST HOUSE	1000
1003	2015-16	V/LT/97/S/133	SHEESH MAHAL GUEST HOUSE	1000
1004	2014-15	V/LT/12/SW/1722	SHEETAL GARDEN PARTY LAWN	1000
1005	2014-15	V/LT/12/C/1642	SHIV SHAKTI HOTELS PVT. LTD.	4373
1006	2016-17	V/LT/07/C/822	SHIVA INTERCONTINENTAL	2000
1007	2014-15	V/LT/12/E/1639	SHIVAM MARRIAGE HOME	2000
1008	2016-17	V/LT/99/C/473	SHIVAM PALACE	1000
1009	2014-15	V/LT/15/N/0260	SHREE KRISHNA ASSOCIATES	6000
1010	2014-15	V/LT/13/SW/1758	SHRI BALAJI FARM	47200
1011	2014-15	V/LT/12/W/1536	SHRI BAWA LAL JI ENTERPRISES	48640
1012	2015-16	V/LT/13/N/1812	SHRI KRISHNA WELLNESS	1901
1013	2014-15	V/LT/W/13/1884	SHRI MOHAR SINGH BANQUET HALL	4000
1014	2014-15	V/LT/15/NE/0202	SHRI RAM VATIKA	1000
1015	2014-15	V/LT/14/NW/0116	SHRI SAIGAN WELLNESS	9000
1016	2014-15	V/LT/15/NE/0272	SHRI SHYAM VATIKA	27600
1017	2014-15	V/LT/14/N/0157	SHUBH BANDHAN	2000
1018	2014-15	V/LT/12/W/1520	SHUBH NIMANTRAN	9500
1019	2014-15	V/LT/12/NW/1665	SHYAM BANQUET HALL	8001
1020	2014-15	V/LT/97/S/056	SHYAMA INTERNATIONAL INN	16760
1021	2014-15	V/LT/11/C/1190	SIAM ORCHID SUITES	1001
1022	2015-16	V/LT/11/C/1190	SIAM ORCHID SUITES	14347
1023	2014-15	V/LT/08/S/929	SIESTA HOSPITALITY SERVICE LTD	1000
1024	2014-15	V/LT/10/W/1163	SIGNATURE GRAND	50277
1025	2014-15	V/LT/12/W/1342	SILVER OAK CELEBRATION PVT LTD	1500
1026	2014-15	V/LT/14/NW/0078	SILVER STAR	21500
1027	2014-15	V/LT/12/W/1336	SILVY PLASTICS	15000
1028	2015-16	V/LT/06/C/756	SINGH SONS	1000
1029	2014-15	V/LT/06/C/780	SIRSWAL VIEW	56940
1030	2014-15	V/LT/11/C/1262	SISLEY THE BOUTIQUE	617649
1031	2014-15	V/LT/13/S/1864	SKY MOTELS & HOSPITALITY P LTD	220000
1032	2014-15	V/LT/08/C/861	SKY RICH INTERNATIONAL	342540
1033	2014-15	V/LT/EX/1NW/1959	SKY RICH SPA	73454
1034	2014-15	V/LT/14/W/0172	SKY WALK	152800
1035	2014-15	V/LT/E/04/681	SOLITAIRS HOTEL	10001
1036	2014-15	IV/LT/02/S/574	SOLO VICTORIA	2000
1037	2014-15	V/LT/12/W/1607	SOMKAMAL FITNESS PVT. LTD.	45012
1038	2014-15	V/LT/97/C/305	SOUTHERN GUEST HOUSE	178.85
1039	2014-15	V/LT/08-09/C/974	SOUTHERN REGENCY	13.34
1040	2014-15	V/LT/09/C/1022	SOUTHERN RESIDENCY	13.33
1041	2014-15	V/LT/14/S/0109	SPA	73800
1042	2014-15	V/LT/15/W/0257	SPA KING	3000
1043	2015-16	V/LT/12/S/1671	SPA TIME, TIME BODY CARE	2000
1044	2014-15	V/LT/12/SW/1745	SPARSH BEAUTY CARE	1000

SR NL	ASSESSMEN T YEAR	RC NUMBER	NAME	AMOUNT PENDING
1045	2014-15	V/LT/12/SW/1746	SPARSH BEAUTY CARE & HAIR TREA	1000
1046	2016-17	V/LT/08/C/877	SPB 87 HOTEL PRIVATE LIMITED	2.67
1047	2014-15	V/LT/14/W/0173	SPIRIT OF SPAS	37000
1048	2014-15	V/LT/97/C/334	SRI NANAK CONTINENTAL	41670
1049	2014-15	V/LT/98/C/392	STANDARD HOTEL & RESTT.	2000
1050	2014-15	V/LT/12/N/1659	STAR BANQUETS	3999
1051	2014-15	V/LT/12/W/1707	STAR HOSPITALITY	9001
1052	2016-17	V/LT/12/E/1519	STAR PALACE	1000
1053	2016-17	V/LT/97/C/035	STAR PALACE	1000
1054	2014-15	V/LT/13/SW/1972	STYLISH BODYLINE PVT. LTD	24229
1055	2014-15	V/LT/14/W/0108	SUNDHRA UNISEX SPA	10001
1056	2015-16	V/LT/08/C/922	SUNFLOWER INN.	1000
1057	2016-17	V/LT/08/C/922	SUNFLOWER INN.	1000
1058	2014-15	V/LT/02/S/587	SUNRISE VILLA	2000
1059	2016-17	V/LT/09/NW/1027	SUNRIZE GUEST HOUSE	1500
1060	2014-15	V/LT/15/N/0285	SUNRIZE MARRIAGE & PARTY HALL	20
1061	2014-15	V/LT/11/ND/1248	SUPERUS G/H HOSPITALITY P. LTD	56690
1062	2014-15	V/LT/12/NW/1487	SURYA GARDEN	443875
1063	2014-15	V/LT/2000/E/500	SURYA INN	48200
1064	2014-15	V/LT/13/SW/2045	SUSHANTO LE SPA DELUXE	66040
1065	2014-15	V/LT/12/S/1534	SVELTE HOTEL & PERSONAL SUITS	1168094
1066	2014-15	V/LT/15/W/0188	SWADIKA NEW STAR SPA	28600
1067	2015-16	V/LT/15/C/0362	SWEET HOMES DX	1000
1068	2016-17	V/LT/15/C/0362	SWEET HOMES DX	1000
1069	2014-15	V/LT/12/S/1718	SYCORIAN HEALTH CLUB & SPA	48200
1070	2014-15	V/LT/11/NW/1240	SYDNEY GRAND HOTELS PVT. LTD.	1998
1071	2014-15	V/LT/12/S/1563	SYKZ TOTAL FITNESS	27187
1072	2014-15	V/LT/13/S/1943	T T FOOTCARE PVT. LTD	5000
1073	2014-15	II/LT/03/SW/615	T.G. LEISURE & RESORTS PVT LTD	20000
1074	2014-15	III/LT/97/ND/216	TAJ PALACE HOTEL	6.67
1075	2014-15	V/LT/12/S/1564	TALENT GYM	49100
1076	2015-16	V/LT/12/E/1467	TARANG GARDEN & BANQUETS P LTD	5761
1077	2015-16	V/LT/12/W/1668	TARIKA GYM & SPA	1001
1078	2014-15	V/LT/10/SW/1120	TAURUS HOTEL & CONVENTIONS	1466496
1079	2014-15	V/LT/09/S/980	TAVERN	265600
1080	2014-15	V/LT/S/13/1987	TAVISHA HOSPITALITY PVT.LTD	10000
1081	2015-16	V/LT/S/13/1987	TAVISHA HOSPITALITY PVT.LTD	10000
1082	2016-17	V/LT/S/13/1987	TAVISHA HOSPITALITY PVT.LTD	10000
1083	2017-18	V/LT/S/13/1987	TAVISHA HOSPITALITY PVT.LTD	2500
1084	2014-15	V/LT/12/S/1531	TEELITE SPA	76155
1085	2014-15	V/LT/12/S/1670	THE ALIWAN UNISEX SALOON N SP	6999
1086	2014-15	V/LT/12/NW/1602	THE BLUE GYM & SPA	78200

SR #	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
1087	2014-15	V/LT/14/W/0140	THE BREW MASTER HAPPENING	4000
1088	2014-15	V/LT/10/S/1064	THE CAMERON	336100
1089	2014-15	V/LT/14/S/0065	THE CLAREMONT HOTEL & CONVENTION CENTRE	555356
1090	2014-15	V/LT/10/1/1056	THE CLARKS INN	2000
1091	2014-15	V/LT/13/SW/1871	THE CLUB COMPLETE FITNESS HUB	49100
1092	2014-15	II/LT/97/ND/101	THE CONNAUGHT	211506
1093	2014-15	V/LT/05/ND/719	THE COURS	82869
1094	2014-15	V/LT/12/C/1401	THE DAANISH RESIDENCY	165500
1095	2014-15	V/LT/S/12/1410	THE FITNESS FIRST INDIA PVT LT	457970
1096	2015-16	V/LT/15/S/0403	THE GERAS	2000
1097	2014-15	V/LT/C/13/1907	THE GOLD INN	97755
1098	2014-15	V/LT/15/SW/0296	THE GRACE BANQUET	8000
1099	2014-15	V/LT/11/SW/1172	THE GRACE HOTEL	168873
1100	2014-15	V/LT/13/SW/1848	THE GYM EXCLUSIVE	20626
1101	2014-15	V/LT/14/W/0054	THE GYM HEALTH PLANET	70826
1102	2014-15	V/LT/14/NW/0133	THE GYM HEALTH PLANET	25483
1103	2014-15	V/LT/14/W/0056	THE GYM HEALTH PLANET	62052
1104	2014-15	II/LT/97/ND/007	THE HANS PLAZA	128698
1105	2014-15	V/LT/12/W/1750	THE JALSA BANQUET	4001
1106	2014-15	V/LT/14/NW/0126	THE JEHAN	80
1107	2015-16	V/LT/14/NW/0126	THE JEHAN	60
1108	2016-17	V/LT/97/C/366	THE LAV KUSH DELUXE LODGE	1000
1109	2014-15	V/LT/97/S/084	THE LEGEND INN	126.67
1110	2015-16	V/LT/97/S/084	THE LEGEND INN	152
1111	2016-17	V/LT/97/S/084	THE LEGEND INN	152
1112	2014-15	V/LT/12/N/1508	THE MOHAN MITTAL HOTELS PVT.L	3822
1113	2014-15	V/LT/2002/C/585	THE MOUNT SHIVA DX	2003
1114	2014-15	V/LT/11/S/1207	THE NANEES SUITES	1000
1115	2014-15	V/LT/14/S/0120	THE OAK SPA	5841
1116	2014-15	I/LT/97/ND/126	THE OBEROI	120002
1117	2014-15	V/LT/15/W/0224	THE ORIENTAL SPA	6240
1118	2014-15	V/LT/14/W/0134	THE PARIS SPA	9701
1119	2014-15	I/LT/97/ND/087	THE PARK	109999
1120	2014-15	V/LT/15/W/0256	THE PARK ROYAL BANQUET	2500
1121	2014-15	V/LT/C/11/1179	THE PEARL	501
1122	2015-16	V/LT/C/11/1179	THE PEARL	500
1123	2014-15	V/LT/SW/01/553	THE R BLUES	68700
1124	2014-15	V/LT/09/S/997	THE RESIDENCE	197.87
1125	2015-16	V/LT/09/S/997	THE RESIDENCE	142.62
1126	2014-15	IV/LT/97/ND/168	THE RESIDENCY	1003
1127	2014-15	V/LT/14/W/0045	THE ROYAL INN	163420
1128	2014-15	V/LT/99/S/454	THE ROYAL RESIDENCY	24580
1129	2014-15	V.LT/10/S/1145	THE SAKET - 27	161084
1130	2014-15	V/LT/13/NW/1754	THE SKY GYMNASIA	1500
1131	2014-15	V/LT/W/13/1894	THE SPA ZONE	13000
1132	2014-15	I/LT/97/ND/216	THE TAJ MAHAL HOTEL	25.23

SR NC	ASSESSMENT YEAR	RC NUMBER	NAME	AMOUNT PENDING
1133	2014-15	V/LT/09/NW/992	THE TIVOLI GRAND RESORTS HOTEL	2000
1134	2014-15	V/LT/12/SW/1610	THE TORNADO	49100
1135	2014-15	V/LT/10/S/1062	THE VISAYA HOTEL	3000
1136	2014-15	V/LT/11/S/1209	TIVOLI CITITEL	2000
1137	2014-15	V/LT/13/W/1799	TNC GYM PRIVATE LIMITED	165000
1138	2014-15	V/LT/13/S/1800	TONY & GUY	3000
1139	2015-16	V/LT/13/S/1800	TONY & GUY	3000
1140	2014-15	V/LT/12/C/1738	TORONTO GUEST HOUSE	4100
1141	2015-16	V/LT/12/C/1738	TORONTO GUEST HOUSE	1100
1142	2016-17	V/LT/12/C/1738	TORONTO GUEST HOUSE	2484
1143	2017-18	V/LT/12/C/1738	TORONTO GUEST HOUSE	1000
1144	2014-15	V/LT/97/C/259	TOURIST BUNGLOW	58813
1145	2014-15	V/LT/97/C/300	TOURIST INTERNATIONAL	43204
1146	2014-15	V/LT/15/W/0221	TRENDZ SALON	7000
1147	2014-15	V/LT/14/NW/0100	TRENDZ SALON & SPA	10000
1148	2014-15	V/LT/12/SW/1752	TRESS TALK	13000
1149	2014-15	V/LT/97/C/233	TRIBHOVAN PALACE	6000
1150	2015-16	V/LT/10/S/1073	TRINITY ART HOTEL	1501
1151	2015-16	V/LT/12/S/1393	TRIPTI CATERERS	1192
1152	2014-15	V/LT/E/14/2020	TRU HALLMARK BANQUETS PVT. LTD	4000
1153	2014-15	V/LT/S/13/1942	TUSCANY SPA	11000
1154	2014-15	V/LT/13/E/1798	UJJWAL PEARL HOSPITALITY & EVE	4000
1155	2014-15	V/LT/08/S/856	UNIQUE HOTELS	166212
1156	2014-15	V/LT/12/S/1574	UR'S FITNESS CLUB	1000
1157	2014-15	V/LT/15/NW/0191	UTSAV MANDAP	11425
1158	2014-15	V/LT/14/NW/0152	V2S GARDENS PRIVATE LIMITED	3000
1159	2014-15	V/LT/C/2004/658	VAISHNAW HOTEL	650.67
1160	2014-15	V/LT/S/13/1921	VAISNAVI VENTURES PVT LTD	5000
1161	2015-16	V/LT/15/C/0359	VANSON VILLA	1000
1162	2016-17	V/LT/15/C/0359	VANSON VILLA	1000
1163	2014-15	V/LT/13/S/2016	VARSHA HAIR & BEAUTY STUDIO PV	10000
1164	2014-15	V/LT/13/W/1781	VATIKA COMPLEX	186160
1165	2016-17	V/LT/12/E/1415	VATIKA PALACE	65.33
1166	2017-18	V/LT/12/E/1415	VATIKA PALACE	32.67
1167	2014-15	V/LT/12/S/1565	VATIKA SPA AND SALON	19478
1168	2014-15	V/LT/12/W/1374	VELENTINE BANQUPLEX	2810
1169	2014-15	V/LT/EX/13/1932	VENUS ENTERPRISES	1399
1170	2014-15	V/LT/12/E/1406	VERMA BANQUET HALL	31000
1171	2014-15	V/LT/12/C/1515	VICKY'S TOUCH N GLOW PVT. LTD.	71500
1172	2014-15	V/LT/08/C/905	VISHAL HERITAGE	25000
1173	2014-15	IV/LT/01/C/569	VISHESH CONTINENTAL	5157
1174	2015-16	V/LT/15/SW/0250	VIVANTA BY TAJ DWARKA	2708
1175	2014-15	V/LT/S/12/1358	VLCC HEALTH CARE LTD	3000
1176	2016-17	V/LT/10/C/1135	WALNUT CASTLE	11184

SR NC	ASSESSMEN T YEAR	RC NUMBER	NAME	AMOUNT PENDING
1177	2014-15	V/LT/12/S/1695	WAVES SPA N SALON PVT LTD	8166
1178	2014-15	V/LT/12/S/1630	WELL BEING GYM & SPA	45500
1179	2014-15	V/LT/12/W/1641	WEST DELHI INN	47007
1180	2014-15	V/LT/13/W/1851	WHITE CURRY HOSPITALITY AND SE	47200
1181	2012-2013	V/LT/12/W/1600	WHITE HOUSE PARTY PALACE	119440
1182	2014-15	V/LT/12/S/1566	X FACTOR	50342
1183	2016-17	V/LT/97/C/228	YATRI INTERNATIONAL	1000
1184	2014-15	V/LT/12/S/13312	YES HOTEL	584000
1185	2014-15	IV/LT/97/ND/324	YORK HOTEL	3000
1186	2014-15	V/LT/12/W/1712	ZEE FARMS & FOODS PVT. LTD.	5000
1187	2014-15	V/LT/12/N/1488	ZEUS FITNESS GYM & SPA	48200
1188	2014-15	V/LT/12/S/1682	ZORBA ENTERTAINMENT PVT LTD	3001
TOTAL				11,35,41,992.56

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TEST AUDIT NOTE

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TAN 01

Subject: Improper maintenance of Pay Bill Registers during the audit period 2017-18.

(Ref. Audit Memo No. 03 dated: 11.06.2018)

During the test check of pay bill registers the following shortcomings have been noticed:-

PBR of Gazetted Officer

1. Every entry in the PBR should be authenticated by Competent Authority /DDO, but it is seen that entries in the PBR for the period 2017-18 has not signed by Competent Authority /DDO. Hence, the authenticity and correctness of the information entered/recorded could not be justified.
2. Page counting certificate has not been recorded on the first page in the PBRs.
3. Upper columns of PBR i.e. previous page no. of PBR, Pay Scales, Rate of Pay, Service verified, Aadhar Number, PAN No., Govt. Accommodation, Occupation Date, Vacation Date, GPF/CPF/NPS No. etc. have not been filled in the PBRs.
4. Index of employees has not been maintained alphabetically in the PBR.
5. Abstract of Pay Bills (GAR-18) in the PBR for the financial years have not been signed / attested by the Competent Authority in the PBR maintained by the Deptt.
6. Entry in PBR of LPC of employees who joined or transferred in between financial years have not been recorded/attested in PBR.

PBR of Non Gazetted Staff.

1. Every entry in the PBR should be authenticated by Competent Authority /DDO, but it is seen that entries in the PBR for the period 2017-18 has not signed by Competent Authority /DDO. Hence, the authenticity and correctness of the information entered/recorded could not be justified.
2. Page counting certificate has not been recorded on the first page in the PBRs.
3. Upper columns of PBR i.e. previous page no. of PBR, Pay Scales, Rate of Pay, Service verified, Aadhar Number, PAN No., Govt. Accommodation, Occupation Date, Vacation Date, GPF/CPF/NPS No. etc. have not been filled in the PBRs.



- (56)
(47)
4. Numerous cuttings & over-writings have been noticed in the PBRs which have not been attested by the Competent Authority/DDO in any of the PBRs maintained by the Deptt. e.g. Page No. 1, 2, 14, 28, 29, 34, 36, 48, 60, 71, 95.
 5. Index of employees has not been maintained alphabetically in the PBR.
 6. Abstract of Pay Bills (GAR-18) in the PBR for the financial years have not been signed / attested by the Competent Authority in the PBR maintained by the Deptt.
 7. Entry in PBR of LPC of employees who joined or transferred in between financial years have not been recorded/attested in PBR.

Necessary steps may be taken to update the PBRs at the earliest possible under intimation to audit.

TAN 02

Sub:- Deficiencies/shortcomings in maintenance of Cash Books.




(Ref. Audit Memo No. 04 dated: 11.06.2018)

During the test check of Cash Books, the following deficiencies/shortcomings are noticed:-

a) For the Financial year 2017-18.

- i) Page counting certificate in the beginning of the Cash Book is unsigned.
- ii) The Closing Balance Certificate has not been recorded properly.
- iii) Upper column in cash book is left blank in some of the pages.
- iv) Cutting/overwriting/use of fluid is not attested e.g. at page no. 103, 109, 111.

Necessary steps may be taken to remove the above mentioned shortcomings/deficiencies under intimation to audit.

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TAN 03

Sub:- Improper maintenance of Stock Registers.

(Ref. Audit Memo No. : 06 dated : 13.06.2018)

(I) **Physical Verification of Non-Consumable and Consumable Stock.**

Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the following registers produced to Audit Party, it has been observed that no physical verification of Consumable and Non Consumable items were undertaken during the year 2017-18 by the Deptt.:-

- (i) Consumable Items Stock Register
- (ii) Non Consumable Items stock Register.

(II) **Page Counting Certificate**

Page counting certificate has not been recorded / signed by Store In-charge of the following stock Register:-

- (i) Consumable Items Stock Register.

(III) **Cutting, fluid & overwriting has not been attested by Store In-charge in the Consumable stock Registers in the following items:-**

- (i) Photostat paper at page -05
- (ii) Note sheet pad at page 17
- (iii) File covers at page 51,52
- (iv) Stapler small at page 118
- (v) Ball pen (Blue) at page 145
- (vi) Glass officer at page 180

(IV) **Totalling error while issuing the articles in stock register**

Scrutiny of Consumable Stock Register revealed that there are certain totalling error in the articles while taking in progressive total as mentioned below:-

Particulars	Date	Closing Balance	Receipt	Issue	Balance as per Register	Balance as per audit
Consumable Items Stock Register						
File cover	04.10.2017	3800	--	50	3700	3750
Stapler Big	06.03.2018	25	--	03	21	22

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Necessary steps may be taken for proper maintenance of Stock Register and conducting annual physical verification of Consumable and Non Consumable stock, under intimation to audit.

TAN 04

Sub:- Non adherence of Rule 59 of R&P Rules.

(Ref. MEMO No. : 09 dated : 14.06.2018)

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
2. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.
3. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

On scrutiny of the bills/records, it came to notice that the above rule was not followed.

The Department should follow Rule 59 of R&P while making the payments for the bills.

TAN 05

Sub: Cash security/Fidelity Bond for Cashier and Store Officials.

(Ref. AUDIT MEMO. NO. 10 dated: - 14.06.2018)

As per Rule 275 of GFR-2005 every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-275(3) of GFR-2005 in cases where the said security is furnished in the form of cash, the security bond should be executed in form GFR-30 and in case where the said security is furnished in the form of a fidelity bond, the security bond should in FORM-GFR-31.

The Cash Security/Fidelity bond documents for the audit period of 2017-18 have not been furnished by the officials concerned, i.e. store officials and Cashier, which is irregular and in violation with the General Finance Rules.

The Department may follow Rule 275 of GFR-2005.

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TAN 06

Sub: - Shortcomings/deficiencies in maintenance of service books

(Ref. AUDIT MEMO. NO. 11 dated: - 14.06.2018)

During scrutiny of Service Books, the following observations are made:-

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years. But this has not been followed in most of the cases.

- (i) Sh. Krishan Kumar, Jt. Director
- (ii) Sh. Anil Kumar, ACE
- (iii) Sh. Ramesh Bedi, ACE
- (iv) Sh. Amit Kr. Verma, Asstt. Programmer
- (v) Sh. J.B. Monikanteshwara Ganesh Kr., System Analyst
- (vi) Sh. Ashok Kr. Molri, Gr.II (DASS)
- (vii) Sh. Anil Kumar, Gr. III (DASS)
- (viii) Mrs. Sudesh Sharma, Gr. II (DASS)
- (ix) Mrs. Girija Tomar, Gr.II (DASS)

(3) Verification and communication of qualifying service after 18 years of service

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following Officers/officials after verification of service from the concerned PAO.

S.No.	Name of Officer/official Smt./Sh.	DOB	DOJ	DOR
1	Krishan Kumar, Jt. Director	02.01.1963	18.09.1987	31.01.2023
2	Sh. Ramesh Bedi, ACE	04.12.1958	18.08.1988	31.12.2018
3	J.B. Monikanteshwara Ganesh Kr., System Analyst	30.05.1967	17.03.1999	31.05.2027
4	Ashok Kr. Molri, Gr.II	19.10.1962	09.04.1984	31.10.2022

	(DASS)			
5	Anil Kumar, Gr. III (DASS)	13.02.1965	08.01.1988	28.02.2025
6	Girija Tomar, Gr.II (DASS)	11.07.1960	03.10.1989	31.07.2020
7	Arun Kumar,, Gr. II (DASS)	25.02.1960	04.01.1985	29.02.2020

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(4) Entry of Date of Birth should be recorded in both as Figure and words simultaneously in the Service Book. However, in the following cases, the same has not been recorded in the Service book:-

- (i) Sh. Ramesh Bedi, ACE
- (ii) Sh. Arun Kumar, Gr.II (DASS)

(5) Forms i.e. Nomination for Gratuity, UTEGIS, GPF and form No. 3 (Detail of Family) duly accepted by the H.O.O/HOS. should be pasted in the Service Books. However, in the following cases, the same has not been found accepted/pasted in the service books:-

- (i) Sh. Krishan Kumar, Jt.Dir.
- (ii) Sh. Amit Kr. Verma, Asstt. Prog.
- (iii) Sh. Ashok Kr. Molri, Gr.II (DASS) (Form of Gratuity not accepted)

(6) Photo of the employee should be pasted and attested at first page after every 1 years. However, in the following cases, photos have not been found pasted/or attested :-

- (i) Sh. Anil Kumar, ACE
- (ii) Sh. Ramesh Bedi, ACE
- (iii) Sh. Amit Kr. Verma, Asstt. Prog.
- (iv) Sh. Ashok Kr. Molri, Gr.II(DASS)
- (v) Mrs. Sudesh Sharma, Gr. II (DASS)
- (vi) Mrs. Girija Tomar, Gr. II (DASS)

(7) Entry of Service Verification has not been verified in the below mentioned Cases:-

- (i) Sh. Krishan Kumar, Jt. Director w.e.f. 10.07.2017 to till date
- (ii) Sh. Anil Kumar, ACE w.e.f 01.05.2014 to till date
- (iii) Sh. Ramesh Bedi, ACE w.e.f. 01.04.2014 to till date
- (iv) Sh. Amit Kr. Verma, Asstt. Programmer w.e.f. 01.11.2014 to till date.
- (v) Sh. J.B. Monikanteshwara Ganesh Kr., System Analyst w.e.f. 16.09.2013 to till date.
- (vi) Sh. Ashok Kr. Molri, Gr.II (DASS) w.e.f. 01.06.2016 to till date.
- (vii) Sh. Anil Kumar, Gr. III (DASS) w.e.f. 14.03.2014 to till date.
- (viii) Mrs. Sudesh Sharma, Gr. II (DASS) w.e.f. 01.06.2016 to till date.
- (ix) Mrs. Girija Tomar, Gr.II (DASS) w.e.f. 01.06.2015 to till date.
- (x) Sh. Arun Kumar, Gr.II (DASS) w.e.f. 01.06.2016 to till date.

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- (8) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCTof Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.
- (9) Entry on Taken of Strength w.e.f 10.07.2017 (FN) of Sh. Krishan Kumar, Jt. Director (IT) has not been signed by competent Authority in the Service Book.
- (10) Rule 26(1) of CCS (Leave Rule) stipulate that the credit of Earned leave / HPL should be afforded in advance in leave account on 1st January and 1st July of every year but the School has not adopted this system. However, in the following cases, the leave account has not been updated/recorded in the Service Book properly:-
- (i) Sh. Anil Kumar, ACE
 - (ii) Sh. Ramesh Bedi, ACE
 - (iii) Sh. J.B. Monikanteshwara Ganesh Kr., System Analyst
 - (iv) Sh. Amit Kr. Verma, Asstt. Prog.

Necessary steps may be taken for proper maintenance of Service Books / Leave Account, under intimation to audit.

TAN 07

Sub:- Non adherence of Rule 154 of GFR 2017, while making the purchases.

(Ref. AUDIT MEMO. NO. 13 dated: - 15.06.2018)

- a) The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

The Rule 154 of GFR-2017 may be followed by the Department.

Dated: 16.06.2018

Signature _____

Name : (Ajay K. Chandna)

Designation: I.A.O.

Party No. -VI

2018-2019

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PART-II

~~CURRENT~~ AUDIT REPORT (2018-2019)

Para-1:-Non adjustment of huge outstanding Abstract Contingent Advances amounting to Rs. 33,96,910/- (Ref. Memo. No.11 dated 04.06.2019)

Note for Under Rule 120 and Rule 162 of Receipt and Payment Rules provides that money drawn on Abstract Contingent Bills (ACB) for payments of advance to supplier would be adjusted within a period of one month from the date drawl of such bills.

As per records provided to the audit, the sum of **Rs.33,96,910/-** drawn on Abstract Contingency bills till 31/03/2019 were outstanding as on date for various reasons/purposes. The breakup of outstanding/unadjusted advances were as under:-

Sr. No.	Bill No. & dated	Purpose of advance	Name of Agency	Amount as per ACB (Rs.)
1	946 dated 11/01/2013	Payment of Purchase of 1 TATA 407	Tata Motors Ltd.	8,62,335
2	838 dated 06/2/2015	Payment of camp office Facilities for DANICS Officers	Sh. Arun Kumar Mishra, Dy. Commissioner	88,000
3	752 dated 06/12/2016	Payment of purchase of 26 digital signature Certificates	M/s. Automation Oeed	26,260
4	110 dated 04/05/2016	Payment of camp office Facilities as communicated by the office	Sh. Parveen Mishra Dy. Commissioner (Excise)	1,25,000
5	573 dated 05/10/2016	Payment of arbitrator in the matter of NuwayOrgaine Naturals (India) Ltd.	Justice Rekha Sharma	3,66,250
6	94 dated 29/04/2016	Purchase of Opium	Govt. opium and Alkolaid work Gazipur (U.P)	3,530
7	1029 dated 06/03/2017	Payment of purchase two kilo medical excise opium for the year 2017-18	Govt. opium and Alkolaid work Gazipur (U.P)	13,169
8	924 dated 03/02/2017	Payment of purchasing of Service postage stamps	Sr. Postmaster, I.P. Estate, N.D	34,000
9	785 dated 15/12/2017	Payment of Advance Secret Service Expenditure of collection and developing intelligence EIB	EIB	4,50,000
10	858 dated 04/01/2018	Payment of Purchase of Calenders and Diaries of officers	Delhi Tourism and Transportation	23,250

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11	1054 dated 08/03/2018	Payment of Programme of Financial Decision making using Excel	National Institute of Financial Management	54,280
12	1071 dated 16/03/2018	Payment of purchase Opium of 700 gram Medical Excise	Asstt. Chief Accounts Officer	2,586
13	205 dated 13/06/2018	Payment of purchasing of service postage stamps	Sr. Post Master	35,200
14	486 dated 11/10/2018	Payment to Counsel for appearing in Hon'ble Uttarakhand High Court	Govt. Counsel	10,000
15	543 dated 19/10/2018	Payment of STQC for performing the Security Audit	STQC	11,80,000
16	628 dated 06/12/2018	Payment of Training time and stress management	Govt. of India, Goa	56,640
17	647 dated 12/02/2018	Payment of purchase of calenders and diaries	DTTDC	22,000
18	702 dated 03/11/2018	Payment of purchase of service postage stamps	Sr. Post Master	38,000
19	916 dated 14/03/2019	Purchase of Opium	Asstt. Chief Accounts Officer, Gazipur, UP	5,810
			Total	33,96,310

Sincere efforts may be made by the Department to adjust the outstanding advances at earliest under intimation to audit.

Para-2:-Outstanding Luxury Tax Recovery of Rs 20,48,62,773/- assessed during 2018-19 (Audit Memo No. 14 dated 07.06.2019)

During Test Check of the Demand & Collection Account of Luxury Tax maintained by the Office of Excise, Entertainment & Luxury Taxes on line for the year 2018-19, it is observed that Tax due shown in the register have not been recovered till date as per details given below:-

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S.NO.	ASS YEAR	RC NO.	DCR PAGE NO	Name of Estab./hotel	Amount Pending
1	2015-2016	V/LT/13/W/1788	ONLINE	LEGRAND BANQUET	316227
2	2015-2016	V/LT/13/W/1862	ONLINE	SHUBHAM BANQUET	32778
3	2015-2016	V/LT/14/W/0117	ONLINE	HOTEL SURYA PLAZA	194377
4	2015-2016	V/LT/08/C/890	ONLINE	HOTEL GRAND PEEPAL	7633
5	2013-2014	V/LT/12/ND/1293	ONLINE	SWIFT RESIDENCY GUEST HOUSE	10000

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6	2013-2014	V/LT/11/C/1198	ONLINE	HOTEL UNIVERSE INN	
7	2014-2015	V/LT/11/C/1198	ONLINE	HOTEL UNIVERSE INN	634980
8	2015-2016	V/LT/C/2004/658	ONLINE	VAISHNAW HOTEL	90000
9	2015-2016	V/LT/08/SW/914	ONLINE	HOTEL RAVIN	69860
10	2015-2016	V/LT/08/SW/914	ONLINE	HOTEL RAVIN	35447
11	2015-2016	V/LT/10/SW/1161	ONLINE	CITY PARK AIRPORT HOTEL	3000
12	2015-2016	V/LT/09/S/979	ONLINE	THE LODHI	3389281
13	2015-2016	V/LT/EX/13/1964	ONLINE	THE PAMPOSH	142328
14	2016-2017	V/LT/12/NW/1428	ONLINE	R. J. COMMUNITY HALL	3425799
15	2015-2016	V/LT/97/C/329	ONLINE	HOTEL NEELAM PALACE	9075
16	2016-2017	V/LT/97/C/329	ONLINE	HOTEL NEELAM PALACE	2000
17	2015-2016	V/LT/12/C/1445	ONLINE	K. M. INTERNATIONAL	2000
18	2015-2016	III/LT/97/ND/216	ONLINE	TAJ PALACE HOTEL	3000
19	2015-2016	V/LT/07/C/815	ONLINE	HOTEL LEGEND INTERNATIONAL	5000
20	2015-2016	V/LT/15/C/0292	ONLINE	GIANI INTERNATIONAL	94.09
21	2015-2016	I/LT/97/ND/216	ONLINE	THE TAJ MAHAL HOTEL	990
22	2013-2014	V/LT/12/E/1700	ONLINE	KEMPINSKI AMBIENCE HOTEL	10000
23	2015-2016	V/LT/12/N/1387	ONLINE	BEAUTY & STYLE	10082
24	2015-2016	V/LT/97/S/208	ONLINE	INTERN. TRAVELS & TOURS INN	37071
25	2015-2016	V/LT/99/S/208	ONLINE	PUREWAL ENTERPRISES PAYING GUEST	104.21
26	2015-2016	V/LT/12/SW/1288	ONLINE	DELHI AEROCITY INN	501
27	2015-2016	V/LT/12/E/1386	ONLINE	SAUBHAGYA BANQUET	20384
28	2015-2016	V/LT/12/NW/1326	ONLINE	ALL HAEAVENS RESTAURANTS P.LTD	18436
29	2017-2018	V/LT/E/04/681	ONLINE	SOLITAIRS HOTEL	20525
30	2015-2016	V/LT/09/W/972	ONLINE	HOTEL SHUBHAM VILAS	91820
31	2015-2016	V/LT/97/SW/197	ONLINE	BALJEET LODGE	6859
32	2015-2016	IV/LT/01/C/569	ONLINE	VISHESH CONTINENTAL	10356
33	2015-2016	V/LT/10/C/1159	ONLINE	HOTEL PAL PALACE	292343
34	2014-2015	V/LT/C/09/985	ONLINE	REVELSPLUM HOTELS PVT. LTD.	126066
35	2014-2015	V/LT/97/S/181	ONLINE	LLOYD HOUSE	1001
36	2015-2016	V/LT/10/W/1127	ONLINE	HOTEL S & B EAST INN	5000
37	2015-2016	V/LT/13/W/1734	ONLINE	HOTEL SWISS INTERNATIONAL	1000
38	2015-2016	V/LT/2002/E/608	ONLINE	EAST INN HOTEL	107518
39	2015-2016	V/LT/12/S/1327	ONLINE	IMPERATIV HOSPITALITY PVT LTD	53612
40	2015-2016	V/LT/13/S/1835	ONLINE	CHIRAG PALACE MOTELS PVT LTD	1001
41	2015-2016	V/LT/W/13/1891	ONLINE	JAWED HABIIB HAIR & BEAUTY	31193
42	2015-2016	V/LT/12/SW/1552	ONLINE	HOTEL AIRPORT INN	21036
43	2017-2018	V/LT/16/N/0458	ONLINE	ALL IN ONE HOSPITALITY PRIVATE LIMITED	14963
44	2017-2018	V/LT/12/N/1364	ONLINE	REGAL FOODS	12883
45	2016-2017	V/LT/15/C/0373	ONLINE	HOTEL NIRMAL MAHAL	38933
46	2015-2016	V/LT/08/C/938	ONLINE	HOTEL MOURYA DX.	490292
47	2015-2016	V/LT/08/S/929	ONLINE	SIESTA HOSPITALITY SERVICE LTD	249992
48	2015-2016	V/LT/97/S/079	ONLINE	KAPUR GUEST HOUSE	1378130
49	2015-2016	V/LT/99/S/445	ONLINE	HOTEL KABLI	108462
					149584

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97	2015-2016	V/LT/13/S/1794	ONLINE	THE LAZEEZ	10404
98	2015-2016	V/LT/04/C/673	ONLINE	HOTEL INDIA INTERNATIONAL DX	1587442
99	2015-2016	V/LT/12/C/1624	ONLINE	HOTEL D INN	1532
100	2015-2016	V/LT/14/C/0032	ONLINE	HOTEL D SUITS	2000
101	2015-2016	V/LT/14/C/0032	ONLINE	HOTEL D SUITS	800
102	2015-2016	V/LT/2003/C/630	ONLINE	HOTEL DE- HOCKS DX	1596
103	2015-2016	V/LT/2003/C/630	ONLINE	HOTEL DE- HOCKS DX	1000
104	2015-2016	V/LT/12/C/1625	ONLINE	HOTEL SEVEN SEAS INN	2000
105	2015-2016	V/LT/12/C/1625	ONLINE	HOTEL SEVEN SEAS INN	3380
106	2015-2016	IV/LT/97/C/320	ONLINE	DELUXE OTANI HOTEL INN	75290
107	2015-2016	V/LT/15/C/0406	ONLINE	HOTEL ASHOKA INTERNATIONAL	274590
108	2015-2016	V/LT/11/C/1201	ONLINE	HOTEL APRA DELUXE	367310
109	2016-2017	V/LT/15/C/0421	ONLINE	HOTEL AMAN CONTINENTAL	561260
110	2015-2016	V/LT/10/W/1127	ONLINE	HOTEL S & B EAST INN	3000
111	2015-2016	V/LT/10/W/1128	ONLINE	HOTEL EAST INN	463093
112	2016-2017	V/LT/15/C/0429	ONLINE	AMAN GUEST HOUSE	74976
113	2017-2018	0	ONLINE	CROWNE PLAZA TODAY N D OKHLA	2001
114	2015-2016	V/LT/14/C/0076	ONLINE	INN TAWANG	8
115	2015-2016	V/LT/14/C/0130	ONLINE	HOTEL O DELHI	824822
116	2016-2017	V/LT/98/C/392	ONLINE	STANDARD HOTEL & RESTT.	273461
117	2017-2018	V/LT/15/S/0379	ONLINE	THE CLAREMONT HOTEL & CONVENTION CENTRE	3512000
118	2016-2017	V/LT/16/S/0462	ONLINE	THE IC S	80707
119	2016-2017	V/LT/11/S/1207	ONLINE	THE NANEE SUITES	2000
120	2013-2014	V/LT/15/S/0184	ONLINE	RISING BALL	168285
121	2017-2018	V/LT/12/S/1586	ONLINE	OM GARDEN	8888
122	2017-2018	V/LT/12/S/1321	ONLINE	ESSEX FARMS	42998
123	2017-2018	V/LT/11/SW/1264	ONLINE	HOTEL RAINBOW	340100
124	2017-2018	V/LT/97/ND/102	ONLINE	HOTEL FIFTY FIVE	340100
125	2017-2018	V/LT/97/ND/096	ONLINE	HOTEL ASIAN INTERNATIONAL	4648000
126	2017-2018	V/LT/99/ND/430	ONLINE	ASIAN GUEST HOUSE	193275
127	2017-2018	V/LT/15/SW/0267	ONLINE	KAAINA PALACE	15524
128	2016-2017	V/LT/12/S/1585	ONLINE	S K ROYAL CASTLE	44950
129	2017-2018	V/LT/13/SW/1928	ONLINE	HOTEL CITY LITE	1001
130	2015-2016	V/LT/15/SW/0434	ONLINE	THE VRINDAVAN GREENS	73090
131	2016-2017	V/LT/15/N/0302	ONLINE	EDEN GARDEN	5100
132	2015-2016	V/LT/15/NW/0332	ONLINE	DD HOSPITALITY LLP	34674
133	2016-2017	V/LT/16/W/0497	ONLINE	CASA ROYAL BANQUET	8743
134	2016-2017	V/LT/07/C/835	ONLINE	HOTEL CREST INN	3900000
135	2016-2017	V/LT/15/SW/0278	ONLINE	GOKUL RESIDENCY	2029
136	2017-2018	V/LT/14/E/0151	ONLINE	LA-CORDIAL	4001
137	2017-2018	V/LT/13/C/1877	ONLINE	HOTEL LUCKY INN	1000
138	2013-2014	V/LT/99/C/420	ONLINE	HOTEL HORIZON PALACE	3000
139	2013-2014	V/LT/99/C/420	ONLINE	HOTEL HORIZON PALACE	3000
140	2013-2014	V/LT/10/SW/1053	ONLINE	HOTEL CHALET	8000
141	2015-2016	V/LT/08/C/889	ONLINE	HOTEL SUNCITY	4000

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188	2016-2017	V/LT/16/W/0629	ONLINE	GRAND AFFAIRS HOSPITALITY PRIVATE LIMITED	1000
189	2015-2016	V/LT/13/S/1785	ONLINE	THE ATHEHA HOTEL	2000
190	2015-2016	V/LT/15/W/0318	ONLINE	PALS INN	6.67
191	2015-2016	V/LT/15/W/0318	ONLINE	PALS INN	1.67
192	2015-2016	V/LT/99/C/487	ONLINE	RAMA INN	1000
193	2015-2016	V/LT/99/S/425	ONLINE	R.K. INTERNATIONAL GUEST HOUSE	22506
194	2015-2016	III/LT/97/SW/213	ONLINE	AIRPORT HOTEL & RESTAURANT	1002
195	2015-2016	V/LT/12/C/1397	ONLINE	CUTS N CURE FITNESS & SPA P LTD	18765
196	2015-2016	V/LT/12/NW/1481	ONLINE	GINGER LAWN	3000
197	2015-2016	V/LT/12/W/1434	ONLINE	SHUBH VILLAS BANQUET	1000
198	2015-2016	V/LT/11/S/1184	ONLINE	HOTEL DELIGHT INN	1000
199	2015-2016	V/LT/11/S/1184	ONLINE	HOTEL DELIGHT INN	1000
200	2015-2016	V/LT/06/N/786	ONLINE	HOTEL ASHIRWAD	1069
201	2015-2016	V/LT/06/N/786	ONLINE	HOTEL ASHIRWAD	3044
202	2015-2016	V/LT/06/N/786	ONLINE	HOTEL ASHIRWAD	1000
203	2015-2016	V/LT/97/C/215	ONLINE	HOTEL ELEGANT INTERNATIONAL	0.33
204	2015-2016	V/LT/97/C/215	ONLINE	HOTEL ELEGANT INTERNATIONAL	0.33
205	2015-2016	V/LT/97/C/215	ONLINE	HOTEL ELEGANT INTERNATIONAL	0.67
206	2015-2016	V/LT/14/W/2046	ONLINE	KHATIR PARTY HALL	2000
207	2015-2016	IV/LT/97/C/175	ONLINE	HOTEL B. CONTINENTAL	1001
208	2015-2016	V/LT/11/W/1181	ONLINE	AURA-DE-ASIA-LUXURY LIVING	255838
209	2015-2016	V/LT/12/C/1277	ONLINE	HOTEL FORTUNER	12351
210	2015-2016	V/LT/14/W/0105	ONLINE	LA STELLA	327602
211	2015-2016	V/LT/11/S/1225	ONLINE	IMPERIAL APARTMENTAL	11227
212	2015-2016	V/LT/05/ND/719	ONLINE	THE COURS	0.17
213	2015-2016	V/LT/09/NW/992	ONLINE	THE TIVOLI GRAND RESORTS HOTEL	531.36
214	2016-2017	V/LT/11/S/1196	ONLINE	MANTRA AMALTAS	1500990
215	2017-2018	V/LT/12/S/1323	ONLINE	PANCHSHILA RENDEZVOUS	1000
216	2016-2017	V/LT/13/NW/1919	ONLINE	FITNESS FIRST	2000
217	2016-2017	V/LT/C/11/1179	ONLINE	THE PEARL	1000
218	2015-2016	V/LT/12/SW/1276	ONLINE	HOLIDAY INN EXPRESS NEW DELHI	2000
219	2015-2016	V/LT/11/SW/1261	ONLINE	HOLIDAY INN EXPRESS, NEW DELHI	2000
220	2015-2016	V/LT/08/C/848	ONLINE	HOTEL KOCHAR CONTINENTAL	23.36
221	2017-2018	V/LT/99/C/408	ONLINE	HOTEL KOCHAR INTERNATIONAL	23.33
222	2015-2016	V/LT/11/C/1267	ONLINE	HOTEL KOCHAR PLAZA	11.69
223	2015-2016	V/LT/08/C/848	ONLINE	HOTEL KOCHAR CONTINENTAL	11.02
224	2015-2016	V/LT/08/C/848	ONLINE	HOTEL KOCHAR CONTINENTAL	501
225	2015-2016	V/LT/99/C/408	ONLINE	HOTEL KOCHAR INTERNATIONAL	1
226	2015-2016	V/LT/99/C/408	ONLINE	HOTEL KOCHAR INTERNATIONAL	2
227	2015-2016	V/LT/11/C/1267	ONLINE	HOTEL KOCHAR PLAZA	44.11
228	2015-2016	V/LT/11/C/1267	ONLINE	HOTEL KOCHAR PLAZA	78970
229	2015-2016	V/LT/11/C/1267	ONLINE	HOTEL KOCHAR PLAZA	7963
230	2016-2017	V/LT/08/C/848	ONLINE	HOTEL KOCHAR CONTINENTAL	18.69
231	2016-2017	V/LT/99/C/408	ONLINE	HOTEL KOCHAR INTERNATIONAL	18.7
232	2015-2016	V/LT/99/SW/423	ONLINE	GUEST HOUSE MAYA PALACE	1000
233	2015-2016	V/LT/09/SW/1041	ONLINE	HOTEL OPERA	16.67

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234	2017-2018	V/LT/09/SW/1041	ONLINE	HOTEL OPERA	0.67
235	2015-2016	V/LT/12/S/1581	ONLINE	PRINCE & PRINCESS HAIR & SKIN	306.67
236	2015-2016	V/LT/12/S/1580	ONLINE	PRINCE & PRINCESS HAIR & SKIN	4000
237	2015-2016	V/LT/C/11/1179	ONLINE	THE PEARL	5000
238	2015-2016	V/LT/08/S/893	ONLINE	HOTEL GAUTAM RESIDENCY	25758
239	2015-2016	V/LT/08/S/893	ONLINE	HOTEL GAUTAM RESIDENCY	35994
240	2015-2016	V/LT/97/C/154	ONLINE	HOTEL JEWEL PALACE	10000
241	2015-2016	V/LT/97/C/154	ONLINE	HOTEL JEWEL PALACE	14000
242	2015-2016	V/LT/97/C/154	ONLINE	HOTEL JEWEL PALACE	6002
243	2015-2016	V/LT/09/C/1022	ONLINE	SOUTHERN RESIDENCY	129.33
244	2015-2016	V/LT/97/C/334	ONLINE	SRI NANAK CONTINENTAL	5075
245	2015-2016	V/LT/C/11/1179	ONLINE	THE PEARL	1000
246	2015-2016	V/LT/15/W/0309	ONLINE	STYLES SALON	5549
247	2015-2016	V/LT/15/W/0314	ONLINE	STYLES HAIR AND BEAUTY CARE	501
248	2015-2016	V/LT/12/SW/1376	ONLINE	SPA YOGA PVT.LTD	1
249	2015-2016	V/LT/97/C/307	ONLINE	RIDGE MAIDENS	1006
250	2015-2016	V/LT/12/C/1523	ONLINE	HOTEL UNIVERSE INN	8386
251	2015-2016	V/LT/97/C/366	ONLINE	THE LAV KUSH DELUXE LODGE	1000
252	2015-2016	V/LT/10/S/1123	ONLINE	A-3'S LODGE	500
253	2015-2016	V/LT/10/S/1123	ONLINE	A-3'S LODGE	501
254	2017-2018	V/LT/12/S/1748	ONLINE	SAVGANDHIKA SPA	2000
255	2015-2016	V/LT/12/NW/1657	ONLINE	PRITAM DELUX	1000
256	2015-2016	V/LT/16/W/0498	ONLINE	V & A HAIRWAYS	500
257	2015-2016	V/LT/16/W/0498	ONLINE	V & A HAIRWAYS	3001
258	2015-2016	V/LT/15/W/0439	ONLINE	KHUSHI INC	1501
259	2015-2016	V/LT/15/W/0439	ONLINE	KHUSHI INC	501
260	2015-2016	V/LT/NW/14/2018	ONLINE	LIKES	751
261	2015-2016	V/LT/NW/14/2018	ONLINE	LIKES	990
262	2015-2016	V/LT/12/S/1493	ONLINE	KAILAS INC	988
263	2015-2016	V/LT/16/S/0609	ONLINE	SBS BEAUTECH LLP	3503
264	2015-2016	I/LT/97/ND/051	ONLINE	ITC MAURYA	283351
265	2015-2016	V/LT/10/C/1067	ONLINE	HOTEL JAGGI PALACE	1000
266	2015-2016	V/LT/09/C/1026	ONLINE	HOTEL CHOPRA INTERNATIONAL	5710
267	2015-2016	V/LT/2002/C/591	ONLINE	HOTEL DELHI DARSHAN DX.	1000
268	2015-2016	V/LT/97/C/300	ONLINE	TOURIST INTERNATIONAL	1158
269	2015-2016	V/LT/10/1/1056	ONLINE	THE CLARKS INN	3000
270	2015-2016	V/LT/15/S/0327	ONLINE	FREESIA HOTEL	399602
271	2015-2016	V/LT/97/C/259	ONLINE	TOURIST BUNGLOW	1932
272	2015-2016	V/LT/11/C/1270	ONLINE	HOTEL HIGH 5 LAND	1000
273	2015-2016	V/LT/06/C/766	ONLINE	J.R. INTERNATIONAL	2000
274	2015-2016	V/LT/06/C/766	ONLINE	J.R. INTERNATIONAL	1001
275	2015-2016	V/LT/12/C/1309	ONLINE	HOTEL TAKSH INN	15886
276	2015-2016	V/LT/12/C/1309	ONLINE	HOTEL TAKSH INN	5681
277	2015-2016	V/LT/12/C/1309	ONLINE	HOTEL TAKSH INN	1000
278	2015-2016	V/LT/14/C/0076	ONLINE	INN TAWANG	8
279	2015-2016	V/LT/14/C/0076	ONLINE	INN TAWANG	4.76
280	2015-2016	V/LT/16/SW/0541	ONLINE	GALAXY ROOMS N BANQUET	1000

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281	2015-2016	V/LT/2002/C/576	ONLINE	HOTEL KABILA	1000
282	2015-2016	V/LT/13/C/1766	ONLINE	KRISHNA DX. GUEST HOUSE	5000
283	2015-2016	V/LT/99/SW/423	ONLINE	GUEST HOUSE MAYA PALACE	2000
284	2015-2016	V/LT/99/SW/423	ONLINE	GUEST HOUSE MAYA PALACE	1001
285	2015-2016	V/LT/99/SW/423	ONLINE	GUEST HOUSE MAYA PALACE	1000
286	2015-2016	V/LT/97/ND/207	ONLINE	NEW DELHI YMCA	3000
287	2015-2016	V/LT/14/C/0114	ONLINE	HOTEL SWARAN PALACE	2000
288	2015-2016	V/LT/14/C/0114	ONLINE	HOTEL SWARAN PALACE	4395
289	2015-2016	V/LT/14/C/0114	ONLINE	HOTEL SWARAN PALACE	2000
290	2015-2016	V/LT/16/C/0627	ONLINE	HOTEL CLARK INTERNATIONAL	1216
291	2015-2016	V/LT/10/C/1157	ONLINE	HOTEL SOHI RESIDENCY	4000
292	2015-2016	V/LT/10/C/1157	ONLINE	HOTEL SOHI RESIDENCY	2001
293	2015-2016	V/LT/14/C/0132	ONLINE	HOTEL DELHI PRIDE	34979
294	2015-2016	V/LT/14/C/0132	ONLINE	HOTEL DELHI PRIDE	2000
295	2015-2016	V/LT/04/C/709	ONLINE	HOTEL MAURYA HERITAGE	2000
296	2015-2016	V/LT/04/C/709	ONLINE	HOTEL MAURYA HERITAGE	2000
297	2015-2016	V/LT/04/C/709	ONLINE	HOTEL MAURYA HERITAGE	1000
298	2015-2016	V/LT/97/C/333	ONLINE	IVORY PALACE	10000
299	2015-2016	V/LT/97/C/333	ONLINE	IVORY PALACE	10000
300	2015-2016	V/LT/97/C/333	ONLINE	IVORY PALACE	1000
301	2015-2016	V/LT/07/SW/800	ONLINE	LOH MOD	2135609
302	2015-2016	V/LT/14/C/0136	ONLINE	HOTEL STAR VILLA	2000
303	2015-2016	V/LT/14/C/0136	ONLINE	HOTEL STAR VILLA	1000
304	2015-2016	V/LT/12/SW/1402	ONLINE	NIDRA MOTEL	1859106
305	2015-2016	II/LT/00/SW/520	ONLINE	J'S INN	34175
306	2015-2016	V/LT/11/SW/1173	ONLINE	HOTEL V M RESIDENCY	6000
307	2015-2016	V/LT/08/SW/926	ONLINE	HOTEL SAPTAGIRI	11000
308	2015-2016	V/LT/09/SW/1043	ONLINE	HOTEL PARIKSHIT PALACE	313493
309	2015-2016	V/LT/11/SW/1243	ONLINE	HOTEL MONARCH	252800
310	2015-2016	V/LT/10/SW/1088	ONLINE	HOTEL GRAND PLAZA	5001
311	2015-2016	V/LT/W/13/1890	ONLINE	HOTEL GAURAV CONTINENTAL	156960
312	2015-2016	V/LT/15/C/0308	ONLINE	ZOSTEL	12001
313	2015-2016	V/LT/97/C/236	ONLINE	VIVEK HOTEL	1000
314	2015-2016	V/LT/08/C/905	ONLINE	VISHAL HERITAGE	40000
315	2015-2016	V/LT/11/C/1278	ONLINE	TWENTY TWENTY INTERNATIONAL	142009
316	2015-2016	V/LT/97/C/233	ONLINE	TRIBHOVAN PALACE	5453
317	2015-2016	V/LT/97/C/259	ONLINE	TOURIST BUNGLOW	1000
318	2015-2016	V/LT/2002/C/585	ONLINE	THE MOUNT SHIVA DX	1000
319	2015-2016	V/LT/C/13/1907	ONLINE	THE GOLD INN	803864
320	2015-2016	V/LT/15/C/0399	ONLINE	THE CORNER POINT	150831
321	2015-2016	V/LT/11/C/1231	ONLINE	SU SHREE CONTINENTAL DX.	2000
322	2015-2016	V/LT/11/C/1262	ONLINE	SISLEY THE BOUTIQUE	484455
323	2015-2016	V/LT/10/C/1070	ONLINE	SAHIB HOTEL	895999
324	2015-2016	V/LT/10/C/1158	ONLINE	ROMANZZA INN	3060
325	2015-2016	IV/LT/C/01/559	ONLINE	REGENT CONTINENTAL	2950000
326	2015-2016	V/LT/12/S/1453	ONLINE	IVORY 32	5000
327	2015-2016	V/LT/97/C/089	ONLINE	RAJA HOTEL	731274
328	2015-2016	V/LT/10/C/1140	ONLINE	REGENT INTERCONTINENTAL	903960

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329	2015-2016	V/LT/08/C/862	ONLINE	R.S. INTERNATIONAL	1000
330	2015-2016	V/LT/97/C/164	ONLINE	PAWAN PLAZA	278100
331	2015-2016	V/LT/12/C/1378	ONLINE	PARADISE INN	1000
332	2015-2016	V/LT/2002/C/601	ONLINE	METRO CONTINENTAL	776600
333	2015-2016	V/LT/07/SW/805	ONLINE	HOTEL PARADISE INTERNATIONAL	1000
334	2015-2016	V/LT/07/SW/805	ONLINE	HOTEL PARADISE INTERNATIONAL	1000
335	2015-2016	V/LT/07/SW/805	ONLINE	HOTEL PARADISE INTERNATIONAL	1000
336	2015-2016	V/LT/08/SW/935	ONLINE	HOTEL GREEN PALACE	1000
337	2015-2016	V/LT/08/SW/935	ONLINE	HOTEL GREEN PALACE	1001
338	2015-2016	V/LT/08/SW/935	ONLINE	HOTEL GREEN PALACE	3000
339	2015-2016	V/LT/15/SW/0389	ONLINE	HOTEL CITY LITE	1001
340	2015-2016	V/LT/15/SW/0389	ONLINE	HOTEL CITY LITE	1001
341	2015-2016	V/LT/17/ND/0678	ONLINE	CONNAUGHT ROYALE	2000
342	2016-2017	V/LT/10/W/1127	ONLINE	HOTEL S & B EAST INN	10000
343	2017-2018	V/LT/W/13/1888	ONLINE	HOTEL THE ROHIT	172086
344	2016-2017	V/LT/09/W/996	ONLINE	HOTEL VISHESH CONTINENTAL	473480
345	2016-2017	V/LT/14/W/0062	ONLINE	HOTEL WATERFALL INDIA	107130
346	2015-2016	V/LT/12/W/1641	ONLINE	WEST DELHI INN	32870
347	2015-2016	V/LT/06/S/778	ONLINE	GMA INN	446800
348	2015-2016	V/LT/08/S/866	ONLINE	HOTEL AFRICA AVENUE	16770
349	2015-2016	V/LT/13/S/1859	ONLINE	HEAVEN SOLUTION	1083934
350	2015-2016	V/LT/09/S/1006	ONLINE	HOTEL AMBIENCE	233400
351	2014-2015	I/LT/97/ND/126	ONLINE	THE OBEROI	41244499
352	2017-2018	I/LT/00/SW/526	ONLINE	THE GRAND HOTEL	70465
353	2015-2016	V/LT/97/C/173	ONLINE	KAMA PALACE	2000
354	2015-2016	V/LT/11/S/1228	ONLINE	THE ASHTAN SAROVAR PORTICO	2000
355	2016-2017	V/LT/2002/C/589	ONLINE	HOTEL MILLENNIUM 2002 DX	2000
356	2015-2016	V/LT/2002/C/589	ONLINE	HOTEL MILLENNIUM 2002 DX	2000
357	2016-2017	V/LT/2002/C/589	ONLINE	HOTEL MILLENNIUM 2002 DX	1000
358	2015-2016	V/LT/10/S/1062	ONLINE	THE VISAYA HOTEL	7241
359	2015-2016	V/LT/11/S/1239	ONLINE	SAGE HOTEL	2000
360	2015-2016	IV/LT/99/C/540	ONLINE	HOTEL METROPOLITAN	37.33
361	2015-2016	V/LT/00/C/536	ONLINE	HOTEL METRO HEIGHTS	2000
362	2015-2016	V/LT/00/C/536	ONLINE	HOTEL METRO HEIGHTS	1000
363	2015-2016	V/LT/97/C/258	ONLINE	PAUL COURT	1000
364	2015-2016	V/LT/97/C/222	ONLINE	HOTEL MEHAR CASTLE	1000
365	2015-2016	V/LT/11/C/1190	ONLINE	SIAM ORCHID SUITES	6649
366	2014-2015	V/LT/11/C/1190	ONLINE	SIAM ORCHID SUITES	1000
367	2015-2016	V/LT/10/C/1089	ONLINE	ROCKWELL PLAZA	1000
368	2015-2016	V/LT/97/C/117	ONLINE	HOTEL GOLD PALACE	2001
369	2015-2016	V/LT/97/C/117	ONLINE	HOTEL GOLD PALACE	1000
370	2015-2016	V/LT/11/S/1196	ONLINE	MANTRA AMALTAS	3221600
371	2015-2016	V/LT/11/S/1266	ONLINE	OODLES RESIDENCY	22517
372	2015-2016	IV/LT/97/S/120	ONLINE	SARTAJ HOTEL	873600
373	2016-2017	V/LT/13/S/1864	ONLINE	SKY MOTELS & HOSPITALITY P LTD	441800
374	2017-2018	V/LT/09/S/980	ONLINE	TAVERN	296080
375	2015-2016	V/LT/10/S/1064	ONLINE	THE CAMERON	1087000
376	2015-2016	V.LT/10/S/1145	ONLINE	THE SAKET - 27	2001

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377	2015-2016	V/LT/12/S/13312	ONLINE	YES HOTEL	
378	2015-2016	V/LT/10/NW/1164	ONLINE	52/9. YADU GREEN	655200
379	2016-2017	V/LT/02/S/583	ONLINE	BATRA HOLIDAY HOME	122393
380	2016-2017	V/LT/97/C/173	ONLINE	KAMA PALACE	2001
381	2015-2016	V/LT/99/C/427	ONLINE	DUKE HOTEL & RESTAURANT	1000
382	2015-2016	V/LT/12/S/1568	ONLINE	PLUM SALONS PVT LTD	1205
383	2017-2018	V/LT/11/W/1210	ONLINE	ALLIED INNS & SUITES	3000
384	2016-2017	V/LT/12/W/1348	ONLINE	CITY PARK RESORTS	198546
385	2017-2018	IV/LT/97/W/043	ONLINE	HOTEL AAVAA SURYA CONTINENTAL	811800
386	2015-2016	V/LT/97/W/009	ONLINE	HOTEL AVANTIKA	1459056
387	2015-2016	V/LT/12/W/1702	ONLINE	HOTEL LAVISH INN	214970
388	2015-2016	V/LT/11/W/1203	ONLINE	HOTEL RAMHAN	6588
389	2015-2016	V/LT/10/W/1110	ONLINE	HOTEL SHANTI PALACE	128712
390	2015-2016	V/LT/09/W/972	ONLINE	HOTEL SHUBHAM VILAS	220790
391	2015-2016	V/LT/W/10/1153	ONLINE	I P MOTEL	217202
392	2015-2016	V/LT/10/C/1134	ONLINE	HOTEL KYRON	1187
393	2015-2016	V/LT/10/C/1134	ONLINE	HOTEL KYRON	2000
394	2017-2018	V/LT/02/S/583	ONLINE	BATRA HOLIDAY HOME	3001
395	2015-2016	V/LT/09/C/1047	ONLINE	LIVASA INN	4001
396	2015-2016	V/LT/S/13/2017	ONLINE	HOTEL BLUE MOON	1
397	2015-2016	V/LT/13/S/1809	ONLINE	RAJDHANI INN	268814
398	2015-2016	V/LT/0/S/752	ONLINE	IKON RESIDENCY	146100
399	2015-2016	V/LT/09/NW/991	ONLINE	HOTEL BIZZOTEL-THE BOUTIQUE	271021
400	2015-2016	V/LT/12/S/1694	ONLINE	THE CLAREMONT HOTEL & CONVENTI	1405247
401	2015-2016	V/LT/13/S/1815	ONLINE	STALLEN SUITS & APPARTMENT	254740
402	2015-2016	V/LT/EX/13/S/1965	ONLINE	ATHENA INN	1960000
403	2015-2016	V/LT/15/SW/0303	ONLINE	ORANA HOTELS & RESORTS	254740
404	2015-2016	V/LT/97/C/309	ONLINE	MAHARAJA CONTINENTAL	1363138
405	2015-2016	V/LT/10/S/1091	ONLINE	AAI OFFICER'S INSTITUTE	1000
406	2015-2016	V/LT/06/C/780	ONLINE	SIRSWAL VIEW	1250555
407	2015-2016	V/LT/12/W/1500	ONLINE	REGENT GRAND	446800
408	2016-2017	V/LT/97/C/021	ONLINE	RUPAM HOTEL	832456
409	2016-2017	V/LT/13/S/1922	ONLINE	HOTEL AFRICA AVENUE	1000
410	2016-2017	V/LT/97/C/258	ONLINE	PAUL COURT	4000
411	2017-2018	V/LT/01/S/541	ONLINE	RICHA PALACE	1000
412	2015-2016	V/LT/15/S/0319	ONLINE	ATHENA INN	367409
413	2015-2016	V/LT08/SW/900	ONLINE	HOTEL CLARK GREENS	602000
414	2015-2016	V/LT/99/S/492	ONLINE	ARIEN INTERNATIONAL	8001
415	2015-2016	V/LT/16/C/0475	ONLINE	THE WHITE KLOVE	574607
416	2015-2016	V/LT/12/C/1401	ONLINE	THE DAANISH RESIDENCY	295165
417	2015-2016	V/LT/12/C/1300	ONLINE	M/S JAI PRAKASH INN	505000
418	2015-2016	V/LT/12/C/1311	ONLINE	M/S AMAN INTERNATIONAL	449305
419	2015-2016	V/LT/10/C/1124	ONLINE	LE-COSMOS	1234025
420	2015-2016	V/LT/15/C/0220	ONLINE	LE BENZ HOTEL	500
421	2015-2016	V/LT/97/C/230	ONLINE	KRISHNA HOTEL	813639
422	2015-2016	V/LT/15/C/0181	ONLINE	HRIDEY DX	2000
					1320

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423	2015-2016	V/LT/07/C/814	ONLINE	HOTEL VISHAL RESIDENCY	30000
424	2015-2016	V/LT/C/13/1854	ONLINE	HOTEL UPPAL INTERNATIONAL	211075
425	2015-2016	V/LT/09/C/1030	ONLINE	HOTEL TUSHAR CONTINENTAL	1374
426	2015-2016	V/LT/97/C/160	ONLINE	HOTEL THE NEST	368681
427	2015-2016	V/LT/14/C/2026	ONLINE	HOTEL TAJ PRINCESS	3000
428	2015-2016	V/LT/C/14/2024	ONLINE	HOTEL SUNRISE	589762
429	2015-2016	V/LT/09/C/1036	ONLINE	HOTEL SUN PALACE	6946
430	2015-2016	V/LT/97/C/221	ONLINE	HOTEL SUN INTERNATIONAL	1000
431	2015-2016	V/LT/11/C/1222	ONLINE	HOTEL SPLASH	610397
432	2015-2016	V/LT/09/C/1051	ONLINE	HOTEL SONA INTERNATIONAL	13640
433	2015-2016	V/LT/06/C/783	ONLINE	HOTEL SILVER SHINE	1348201
434	2015-2016	V/LT/11/C1235	ONLINE	HOTEL SIAM INTERNATIONAL	1.33
435	2015-2016	1097	ONLINE	HOTEL SHBAD DELUXE	1184
436	2015-2016	V/LT/10/SW/1072	ONLINE	HOTEL ALPINE TREE	1000
437	2015-2016	V/LT/08/SW/879	ONLINE	D.L.T.A.	24680
438	2015-2016	V/LT/97/C/302	ONLINE	HOTEL SAINA INTERNATIONAL	795554
439	2015-2016	V/LT/C/13/1898	ONLINE	HOTEL SAI MAHAL INTERNATIONAL	340100
440	2015-2016	V/LT/97/C/384	ONLINE	HOTEL SAGAR INTERNATIONAL	448082
441	2015-2016	V/LT/15/C/0178	ONLINE	HOTEL SAFFRON INN	1000
442	2015-2016	IV/LT/99/C/476	ONLINE	HOTEL RUDRA CASTLE	634784
443	2015-2016	V/LT/04/C/702	ONLINE	HOTEL ROYHAL RESIDENCY	401455
444	2015-2016	V/LT/07/C/832	ONLINE	HOTEL ROYAL HOLIDAYS	77068
445	2015-2016	V/LT/07/C/813	ONLINE	HOTEL RIJAK CONTINENTAL	660200
446	2016-2017	V/LT/99/C/415	ONLINE	HOTEL RED CASTLE	52132
447	2015-2016	V/LT/99/C/409	ONLINE	HOTEL RAHUL PALACE	1766000
448	2015-2016	V/LT/04/C/676	ONLINE	HOTEL PRIYA GUEST HOUSE	1001
449	2015-2016	V/LT/00/C/524	ONLINE	HOTEL PRESIDENCY	1006568
450	2015-2016	V/LT/C/05/733	ONLINE	HOTEL PERFECT	2001
451	2015-2016	V/LT/2002/C/607	ONLINE	HOTEL NICE PALACE	1238
452	2015-2016	V/LT/12/C/1307	ONLINE	HOTEL NEW ANAND NIWAS	1000
453	2015-2016	V/LT/12/S/1566	ONLINE	X FACTOR	4000
454	2015-2016	V/LT/16/W/0476	ONLINE	VOLGA HEALTH CENTRE	6700
455	2015-2016	V/LT/S/12/1358	ONLINE	VLCC HEALTH CARE LTD	789730
456	2015-2016	V/LT/S/13/1921	ONLINE	VAISNAVI VENTURES PVT LTD	35733
457	2015-2016	V/LT/13/ND/2041	ONLINE	TUSCANY SPA	67851
458	2015-2016	V/LT/S/13/1942	ONLINE	TUSCANY SPA	7673
459	2015-2016	V/LT/12/SW/1752	ONLINE	TRESS TALK	47381
460	2015-2016	V/LT/16/S/0577	ONLINE	TRESOR SALON PRIVATE LIMITED	91300
461	2015-2016	V/LT/14/NW/0096	ONLINE	TRENDZ SALON	40118
462	2015-2016	V/LT/14/S/0110	ONLINE	TONI&GUY	62200
463	2015-2016	V/LT/W/13/1894	ONLINE	THE SPA ZONE	17389
464	2015-2016	V/LT/14/W/0134	ONLINE	THE PARIS SPA	7211
465	2015-2016	V/LT/14/S/0120	ONLINE	THE OAK SPA	256500
466	2015-2016	V/LT/15/W/0310	ONLINE	THE MOIST SPA	33100
467	2015-2016	V/LT/12/S/1670	ONLINE	THE ALIWAN UNISEX SALOON N SP	113378

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468	2015-2016	V/LT/12/S/1531	ONLINE	TEELITE SPA	76500
469	2015-2016	V/LT/13/S/1943	ONLINE	T T FOOTCARE PVT. LTD	80408
470	2015-2016	V/LT/15/SW/0336	ONLINE	SYONA SPA	27000
471	2015-2016	V/LT/15/W/0188	ONLINE	SWADIKA NEW STAR SPA	30190
472	2015-2016	V/LT/13/SW/2045	ONLINE	SUSHANTO LE SPA DELUXE	73840
473	2015-2016	V/LT/14/S/0091	ONLINE	SUNUP OXY SPA AND SALLON	50560
474	2015-2016	V/LT/14/W/0108	ONLINE	SUNDHRA UNISEX SPA	169870
475	2015-2016	V/LT/11/W/1206	ONLINE	J.P.HOTEL	1000
476	2015-2016	V/LT/15/SW/0449	ONLINE	STUDIO11	10476
477	2015-2016	V/LT/12/W/1707	ONLINE	STAR HOSPITALITY	33128
478	2015-2016	V/LT/15/W/0271	ONLINE	SS WELLNESS	16879
479	2015-2016	V/LT/15/NW/0400	ONLINE	SQUARE SPA N SALOON	9229
480	2015-2016	V/LT/14/W/0173	ONLINE	SPIRIT OF SPAS	35680
481	2015-2016	V/LT/12/SW/1746	ONLINE	SPARSH BEAUTY CARE & HAIR TREA	59021
482	2015-2016	V/LT/16/SW/0503	ONLINE	SPA QUEENS	14520
483	2015-2016	V/LT/15/SW/0335	ONLINE	SPA QUEENS	38560
484	2015-2016	V/LT/97/C/035	ONLINE	STAR PALACE	1000
485	2015-2016	V/LT/14/S/0125	ONLINE	SPA QUEENS	8913
486	2015-2016	V/LT/14/SW/0169	ONLINE	SPA QUEENS	35680
487	2015-2016	V/LT/15/W/0257	ONLINE	SPA KING	10669
488	2015-2016	V/LT/12/S/1475	ONLINE	SHAHNAZ HUSAIN SIGNATURE SALON	54556
489	2015-2016	V/LT/12/S/1558	ONLINE	SEVEN SEAS EVANIA	223824
490	2016-2017	V/LT/15/S/0431	ONLINE	SERENITY OXY SPA AND SALON	4370
491	2015-2016	V/LT08/SW/900	ONLINE	HOTEL CLARK GREENS	8000
492	2015-2016	V/LT08/SW/900	ONLINE	HOTEL CLARK GREENS	10000
493	2015-2016	V/LT08/SW/900	ONLINE	HOTEL CLARK GREENS	4034
494	2015-2016	V/LT/14/W/0104	ONLINE	SAINORITA SPA	26618
495	2015-2016	V/LT/14/W/0081	ONLINE	ROYAL SPA	35680
496	2016-2017	V/LT/13/ND/1830	ONLINE	ROUGE INC - LOOKS SALON	5000
497	2015-2016	V/LT/14/W/0111	ONLINE	ROSE SPA	53945
498	2015-2016	V/LT/12/E/1443	ONLINE	REEVE SALON	51520
499	2015-2016	V/LT/NW/13/2010	ONLINE	RAMP THE BEAUTY PARLOUR	8199
500	2015-2016	V/LT/15/W/0346	ONLINE	RADHA MADHAV BEAUTY WORKS	38532

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501	2015-2016	V/LT/14/W/0171	ONLINE	R P DIAMOND SPA	42016
502	2014-2015	V/LT/12/S/1634	ONLINE	R & R INC	33881
503	2014-2015	V/LT/14/ND/0029	ONLINE	PURE PROFILE SALONS	46118
504	2015-2016	V/LT/14/W/0089	ONLINE	PERFECT SPA	13785
505	2015-2016	V/LT/15/W/0394	ONLINE	PERFECT ORA SPA	6394
506	2015-2016	V/LT/14/W/0082	ONLINE	PERFECT AURA SPA	16022
507	2015-2016	V/LT/15/W/0245	ONLINE	PERFECT AURA SPA	14866
508	2015-2016	V/LT/C/14/2019	ONLINE	ORCHID SPA WELNESS AND TREATMENT	26174
509	2015-2016	V/LT/15/W/0342	ONLINE	OMBRE SALON	1000
510	2015-2016	V/LT/13/W/1778	ONLINE	OCEAN 7	55840
511	2015-2016	V/LT/12/SW/1557	ONLINE	O2 SPA	154816
512	2015-2016	V/LT/12/C/1316	ONLINE	HOTEL MOMENTS	895654
513	2015-2016	V/LT/13/S/1883	ONLINE	NIRVANA BEAUTY & DAY SPA	6213
514	2015-2016	V/LT/15/W/0234	ONLINE	NEW SHAPE IN STYLE	8068
515	2015-2016	V/LT/15/W/0230	ONLINE	NEW SHAPE IN STYLE	72382
516	2015-2016	V/LT/15/N/0213	ONLINE	NEW SHAPE IN STYLE	11693
517	2015-2016	V/LT/15/W/0244	ONLINE	NEW PERFECT SPA	8479
518	2015-2016	V/LT/16/S/0592	ONLINE	NEU SALONZ	11033
519	2015-2016	V/LT/W/13/1900	ONLINE	NEHA BEAUTY CLINIC	4000
520	2015-2016	V/LT/13/W/1782	ONLINE	MOKSHA SPA	36560
521	2015-2016	V/LT/14/SW/0167	ONLINE	MOKSHA SPA	67360
522	2015-2016	V/LT/15/S/0254	ONLINE	MOKKSH SALOON & DAY SPA	38560
523	2015-2016	V/LT/16/W/0499	ONLINE	MOKKSH BEAUTY SALOON AND SPA	38560
524	2015-2016	V/LT/12/W/1346	ONLINE	MEN'Z GENTS SALOON	32800
525	2015-2016	V/LT/15/W/0211	ONLINE	MELANGE UNISEX SALOON	38560
526	2015-2016	V/LT/S/12/1632	ONLINE	MEGHNA BEAUTY PARLOUR	72703
527	2015-2016	V/LT/12/W/1724	ONLINE	MEENAKSHI DUTT MAKEOVER	406178
528	2015-2016	V/LT/12/W/1318	ONLINE	HOTEL VIVAH RESIDENCY	91199
529	2015-2016	V/LT/12/SW/1343	ONLINE	MAYAR HEALTH RESORTS LTD	12000
530	2015-2016	V/LT/14/W/0161	ONLINE	MAYA SPA	45818
531	2017-2018	V/LT/W/13/1999	ONLINE	MANYA ENTERPRISES	13159
532	2017-2018	V/LT/12/SW/1469	ONLINE	MANTRA VEDIC SPAS LTD	179712
533	2015-2016	V/LT/14/S/0037	ONLINE	MAHIRA ENETERPRISES	242698
534	2015-2016	V/LT/12/S/1655	ONLINE	MAGNOLIA SPA & BEAUTY	57777
535	2015-2016	V/LT/15/W/0311	ONLINE	MADRENA SPA	9678
536	2015-2016	V/LT/12/C/1368	ONLINE	M/S CHANGES	4000

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537	2015-2016	V/LT/16/NW/0573	ONLINE	LOOKS SALOON	7808
538	2015-2016	V/LT/08/C/903	ONLINE	HOTEL MID TOWN	285963
539	2015-2016	V/LT/15/S/0201	ONLINE	LOOKS ENHANCE	38560
540	2015-2016	V/LT/15/W/0270	ONLINE	LEE THAI SPA N HEALTH CLUB	9960
541	2015-2016	V/LT/S/13/1908	ONLINE	LA ESTRELLA	73552
542	2015-2016	V/LT/15/N/0446	ONLINE	L & C BROTHERS	22602
543	2015-2016	V/LT/15/S/0203	ONLINE	KYRA LASER & SKIN CLINIC	29878
544	2015-2016	V/LT/C/13/1941	ONLINE	HOTEL METRO VIEW	25919
545	2015-2016	V/LT/12/W/1652	ONLINE	KRISHNA	758600
546	2015-2016	V/LT/14/S/2037	ONLINE	KORUM SALONS AND SPAS PVT LTD	55459
547	2015-2016	V/LT/16/W/0502	ONLINE	KLAY UNISEX SALON PVT LTD	4205
548	2016-2017	V/LT/12/S/1567	ONLINE	KHOBSURAT BEAUTY SALON	36007
549	2016-2017	V/LT/SW/13/1916	ONLINE	KAYA LIMITED	178008
550	2017-2018	V/LT/15/W/0231	ONLINE	KARMA SPA	9950
551	2015-2016	V/LT/13/W/1861	ONLINE	KARAN ORES & SPECIALS	138601
552	2015-2016	V/LT/15/W/0229	ONLINE	KARA REFRESH DAY SPA	10453
553	2015-2016	V/LT/15/W/0226	ONLINE	JAVED HABIB HAIR & BEAUTY	10797
554	2015-2016	V/LT/15/S/0239	ONLINE	J-ONE SPA	44740
555	2015-2016	V/LT/12/S/1492	ONLINE	ISHA NATURAL BEAUTY PRODUCTS &	1328800
556	2015-2016	V/LT/S/13/1929	ONLINE	INDULGE WELLNESS	34500
557	2015-2016	V/LT/13/W/1813	ONLINE	INDULGE SPAS	73840
558	2015-2016	V/LT/13/S/1811	ONLINE	INDULGE SPAS	4000
559	2015-2016	V/LT/14/W/0002	ONLINE	INDIA ROOT	27896
560	2015-2016	V/LT/12/C/1446	ONLINE	INCENCE UNISEX SALON	82570
561	2015-2016	V/LT/12/S/1470	ONLINE	IMAGES	2000
562	2015-2016	V/LT/13/C/1875	ONLINE	HOTEL MANVI GUEST HOUSE	1000
563	2015-2016	V/LT/15/SW/0304	ONLINE	HOE WELLNESS PRIVATE LIMITED	183400
564	2015-2016	V/LT/13/S/1810	ONLINE	HIM AURAWELLNESS & SPA	47650
565	2015-2016	V/LT/12/SW/1554	ONLINE	HIBISCUS WELLNESS PVT. LTD.	55476
566	2015-2016	V/LT/12/E/1553	ONLINE	HIBISCUS INDIA	31335
567	2015-2016	V/LT/14/S/0027	ONLINE	HEALTHWORKZ TUSCANY	18942
568	2015-2016	V/LT/12/W/1511	ONLINE	HEAD RUSH	34314

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569	2015-2016	V/LT/S/13/1857	ONLINE	HAIR WE R-2	64480
570	2015-2016	V/LT/13/S/1858	ONLINE	HAIR WE R BEAUTY SALOON P LTD	129130
571	2015-2016	V/LT/14/W/0160	ONLINE	HABIBS HAIR & BEAUTY	65110
572	2015-2016	V/LT/13/S/1792	ONLINE	HABIBS	33788
573	2015-2016	V/LT/S/13/1981	ONLINE	H.S.R.BEAUTY SALON	20772
574	2015-2016	V/LT/15/W/0212	ONLINE	GRACIA SPA	55840
575	2015-2016	V/LT/15/NW/0280	ONLINE	GRACE	44320
576	2015-2016	V/LT/15/S/0218	ONLINE	GOLD STANDARD HOSPITALITY PR	38560
577	2015-2016	V/LT/15/C/0193	ONLINE	GLAMOUR UNISEX SALOON AND SPA	9211
578	2015-2016	V/LT/09/C/1028	ONLINE	HOTEL MAHARAJA CASTLE	2000
579	2015-2016	V/LT/08/C/947	ONLINE	HOTEL LEO CONTINENTAL	438161
580	2015-2016	V/LT/15/E/0427	ONLINE	GEETANJALI SALON	88119
581	2015-2016	V/LT/14/W/0073	ONLINE	FOREVER YOUNG SPA AND SALONS	120400
582	2015-2016	V/LT/12/S/1560	ONLINE	FLOR SALOON	50560
583	2015-2016	V/LT/14/W/0162	ONLINE	FIO SPA	36010
584	2015-2016	V/LT/14/W/0068	ONLINE	FELICITY SPA	28740
585	2015-2016	V/LT/12/S/1593	ONLINE	FACE TO FACE	21283
586	2015-2016	V/LT/12/SW/1728	ONLINE	ENIGMA GYM N SPA	33100
587	2015-2016	V/LT/14/W/0074	ONLINE	ELEGANT WELLNESS HOSPITALITY	7150
588	2015-2016	V/LT/15/E/0396	ONLINE	EAST SALON	30763
589	2015-2016	V/LT/14/S/0106	ONLINE	DR.SIMAL SOIN SKINCARE PRIVAT	14105
590	2015-2016	V/LT/12/S/1740	ONLINE	DOLLS & BRIDES	9364
591	2015-2016	V/LT/14/W/2031	ONLINE	DESTINY UNISEX SALOON	11258
592	2015-2016	V/LT/15/N/0438	ONLINE	DEEKSHA INC	14266
593	2015-2016	V/LT/15/S/0333	ONLINE	HOTEL EXCELLENT	46759
594	2015-2016	V/LT/16/W/0457	ONLINE	D SQUARE SPA 1	4779
595	2015-2016	V/LT/15/W/0200	ONLINE	D SQUARE ENTERPRISES PRIVATE	38920
596	2015-2016	V/LT/12/W/1666	ONLINE	D BELLISSA	9309
597	2015-2016	V/LT/15/C/0283	ONLINE	CUT & CURLS SALON	33100
598	2015-2016	V/LT/14/C/0090	ONLINE	CSR BEAUTY & WELLNESS	65110
599	2015-2016	V/LT/S/13/1924	ONLINE	COIFFURE	29742
600	2015-2016	V/LT/16/S/0480	ONLINE	CMYK HEALTH BOUTIQUES PRIVATE LIMITED	69728
601	2015-2016	V/LT/14/W/0055	ONLINE	CITY SPA	10213

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602	2015-2016	V/LT/00/C/508	ONLINE	HOTEL LE HERITAGE	8030
603	2015-2016	V/LT/13/S/2015	ONLINE	BULLION SPA	39211
604	2015-2016	V/LT/13/E/1918	ONLINE	BUDHA SPA PVT.LTD	27905
605	2015-2016	V/LT/15/S/0186	ONLINE	BUDDHA SPA	28486
606	2015-2016	V/LT/14/NW/0119	ONLINE	BUDDHA SPA	16302
607	2015-2016	V/LT/14/W/0149	ONLINE	BODY RELIEF UNISEX SPA	5998
608	2015-2016	V/LT/12/C/1430	ONLINE	BLUSHES BEAUTY CENTRE	15640
609	2015-2016	V/LT/12/S/1530	ONLINE	BLLIIS BY RAVISSANT	4995
610	2015-2016	V/LT/13/W/1787	ONLINE	BLISSFUL THE SPA	24263
611	2015-2016	V/LT/13/W/1997	ONLINE	BLISSFUL SPAS	11544
612	2015-2016	V/LT/13/S/1807	ONLINE	BHABANI BLUNT HAIRDRESSING PVT	38848
613	2015-2016	V/LT/14/W/0061	ONLINE	AZA UNISEX SALOON AND SPA	49108
614	2015-2016	V/LT/15/NW/0415	ONLINE	AVEDA	9111
615	2015-2016	V/LT/S/13/1856	ONLINE	HEMKUNT HOSPITALITY MANAGEMENT	102300
616	2015-2016	V/LT/15/NW/0340	ONLINE	AVALON SALON	57.46
617	2015-2016	V/LT/14/W/0087	ONLINE	AURA THAI SPA	33100
618	2015-2016	V/LT/13/SW/1849	ONLINE	AURA HAIR AND SKIN CARE	7813
619	2015-2016	V/LT/13/W/1844	ONLINE	AURA HAIR AND BEAUTY CENTRE	13608
620	2015-2016	V/LT/13/S/1793	ONLINE	AURA GREEN PARK	65110
621	2015-2016	V/LT/S/13/1911	ONLINE	AURA DAY SPA	44921
622	2015-2016	V/LT/16/N/0638	ONLINE	AURA ASIAN SPA	27280
623	2015-2016	V/LT/12/S/1742	ONLINE	ASAIN SAGA SPA	137860
624	2016-2017	V/LT/97/S/149	ONLINE	DEEPAK GUEST HOUSE	36678
625	2017-2018	V/LT/13/NW/1996	ONLINE	ARUNA & ANAND	73840
626	2015-2016	V/LT/15/NW/0352	ONLINE	ARROSA SPA	21460
627	2016-2017	V/LT/12/S/1360	ONLINE	AROMATHAI SPA DELHI PV LTD.	645472
628	2015-2016	V/LT/S/13/1967	ONLINE	APPLAUSE	73840
629	2015-2016	V/LT/13/S/1865	ONLINE	ANJU SOLANKI	10169
630	2015-2016	V/LT/13/S/1757	ONLINE	AMBIKAPILLAI DESIGNER SALON	41620
631	2015-2016	V/LT/13/S/1759	ONLINE	AMBIKA PILLAI DESIGNER SALON P	101776
632	2015-2016	V/LT/W/13/1936	ONLINE	AMAIRE WELLNESS PVT. LTD	31878

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633	2015-2016	V/LT/14/ND/0025	ONLINE	AHUJA AGENCIES PVT LTD	13959
634	2015-2016	V/LT/13/S/1944	ONLINE	ADORE MOI	168636
635	2015-2016	V/LT/12/S/1594	ONLINE	AFFINITY BEAUTY SALON PVT LTD	3407857
636	2015-2016	V/LT/16/S/0546	ONLINE	A2 WELLNESS	8903
637	2015-2016	V/LT/08/C/946	ONLINE	HOTEL KLINK INTERNATIONAL	223334
638	2015-2016	V/LT/97/C/368	ONLINE	HOTEL KING CASTLE	418001
639	2015-2016	V/LT/15/C/0416	ONLINE	HOTEL METRO CITY	1000
640	2015-2016	V/LT/14/S/0158	ONLINE	KARON HOTELS	736750
641	2015-2016	V/LT/10/S/1085	ONLINE	LE CADRE	1527118
642	2015-2016	V/LT/09/S/954	ONLINE	HOTEL SRI KRISHNA PALACE	311000
643	2015-2016	V/LT/S/13/1850	ONLINE	KASTOR INTERNATIONAL	167613
644	2015-2016	V/LT/13/S/1833	ONLINE	JASMINE BOUTIQUE HOTEL	215790
645	2015-2016	V/LT/15/C/0371	ONLINE	HOTEL RAVEENA PLACE	5647
646	2015-2016	V/LT/15/C/0371	ONLINE	HOTEL RAVEENA PLACE	1200
647	2015-2016	V/LT/15/C/0292	ONLINE	GIANI INTERNATIONAL	2445
648	2015-2016	V/LT/15/C/0292	ONLINE	GIANI INTERNATIONAL	1000
649	2015-2016	V/LT/2002/C/607	ONLINE	HOTEL NICE PALACE	2302
650	2015-2016	V/LT/10/W/1126	ONLINE	HOTEL NAGPAL PALACE	1000
651	2015-2016	V/LT/09/S/1050	ONLINE	HILTON GARDEN INN	5000
652	2015-2016	V/LT/97/S/359	ONLINE	HOTEL SHIV	3000
653	2015-2016	IV/LT/02/S/574	ONLINE	SOLO VICTORIA	311000
654	2015-2016	V/LT/10/S/1045	ONLINE	SATWAH 29 GUEST HOUSE	96480
655	2015-2016	IV/LT/01/S/547	ONLINE	SAREEN VILLA	420800
656	2015-2016	V/LT/06/S/789	ONLINE	REGALIA RETREAT	223695
657	2015-2016	V/LT/12/SW/1552	ONLINE	HOTEL AIRPORT INN	1000
658	2015-2016	V/LT/97/C/377	ONLINE	HOTEL ORCHID GARDEN	0.19
659	2015-2016	V/LT/11/C/1249	ONLINE	HOTEL AKSHAY DELUXE	1954
660	2015-2016	V/LT/99/S/454	ONLINE	THE ROYAL RESIDENCY	74648
661	2015-2016	V/LT/04/S/679	ONLINE	HOTEL GANGA AZURE	137950
662	2015-2016	V/LT/15/C/0387	ONLINE	HOTEL RAM RAJ	1000
663	2015-2016	V/LT/13/C/1875	ONLINE	HOTEL MANVI GUEST HOUSE	1000
664	2015-2016	V/LT/09/W/953	ONLINE	HOTEL ASEES INN.	1000
665	2015-2016	V/LT/07/C/829	ONLINE	HOTEL GARDEN VIEW	2000
666	2015-2016	V/LT/07/C/829	ONLINE	HOTEL GARDEN VIEW	28172
667	2015-2016	V/LT/15/S/0326	ONLINE	HOTEL AFRICA AVENUE	1921200
668	2015-2016	V/LT/11/NW/1230	ONLINE	PREMIER INN	2000
669	2015-2016	V/LT/12/C/1317	ONLINE	HOTEL CITY HEIGHT	2000
670	2015-2016	V/LT/12/C/1317	ONLINE	HOTEL CITY HEIGHT	3000

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705	2015-2016	V/LT/09/C/1051	ONLINE	HOTEL SONA INTERNATIONAL	21364
706	2015-2016	V/LT/11/C/1249	ONLINE	HOTEL AKSHAY DELUXE	3158
707	2015-2016	V/LT/10/C/1115	ONLINE	HOTEL VEDAS HERITAGE	71549
708	2015-2016	V/LT/10/C/1115	ONLINE	HOTEL VEDAS HERITAGE	2195
709	2015-2016	V/LT/08/SW/899	ONLINE	HOTEL HANUMANT PALACE	24162
710	2015-2016	V/LT/12/C/1307	ONLINE	HOTEL NEW ANAND NIWAS	1000
711	2015-2016	V/LT/12/C/1307	ONLINE	HOTEL NEW ANAND NIWAS	1000
712	2015-2016	V/LT/11/C/1249	ONLINE	HOTEL AKSHAY DELUXE	1000
713	2015-2016	V/LT/11/C/1249	ONLINE	HOTEL AKSHAY DELUXE	1000
714	2015-2016	V/LT/12/ND/1293	ONLINE	SWIFT RESIDENCY GUEST HOUSE	10000
715	2015-2016	V/LT/SW/01/553	ONLINE	THE R BLUES	424120
716	2015-2016	V/LT/11/SW/1172	ONLINE	THE GRACE HOTEL	334349
717	2015-2016	V/LT/12/SW/1529	ONLINE	HOTEL GRAND SHOBHA	614875
718	2015-2016	V/LT/14/SW/0112	ONLINE	HOTEL MAHA LAXMI DELUXE	127300
719	2015-2016	V/LT/11/SW/1187	ONLINE	HOTEL GOODLUCK	2000
720	2015-2016	V/LT/12/E/1619	ONLINE	CULINARY HOSPITALITY PVT. LTD.	2000
721	2015-2016	V/LT/16/S/0508	ONLINE	ALCOTT TOWN PLANNERS PRIVATE LIMITED	580125
722	2015-2016	V/LT/W/13/1938	ONLINE	HEAD QUARTERS	3001
723	2015-2016	V/LT/W/13/1938	ONLINE	HEAD QUARTERS	999
724	2015-2016	V/LT/15/NW/0223	ONLINE	VISION	2249
725	2015-2016	V/LT/15/NW/0223	ONLINE	VISION	1000
726	2015-2016	V/LT/15/N/0378	ONLINE	SAVAR INC	1000
727	2015-2016	V/LT/S/13/1866	ONLINE	HOTEL SUNCITY INN	1000
728	2015-2016	V/LT/12/C/1514	ONLINE	LOOKS SALON PVT. LTD.	1999
729	2015-2016	V/LT/2010/SW/106 3	ONLINE	HOTEL R K	340100
730	2015-2016	V/LT/16/S/0609	ONLINE	SBS BEAUTECH LLP	1000
731	2015-2016	V/LT/16/NW/0531	ONLINE	STELLAR LEISURE WORLD LLP	901324
732	2015-2016	V/LT/15/NW/0259	ONLINE	MAPLE GLITZ	113173

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733	2015-2016	V/LT/16/NW/0518	ONLINE	ZEENNAT	8905
734	2015-2016	V/LT/15/NW/0414	ONLINE	KARAN HOLIDAY INN PVT LTD	178370
735	2015-2016	V/LT/LT/13/1935	ONLINE	GLANCE INN	185720
736	2015-2016	V/LT/15/E/0205	ONLINE	AURA GRAND RESIDENCY	466800
737	2015-2016	V/LT/11/NW/1240	ONLINE	SYDNEY GRAND HOTELS PVT. LTD.	154680
738	2015-2016	V/LT/10/NW/1144	ONLINE	MOHAN VILASS A UNIT OF SHASHI	2000
739	2015-2016	V/LT/10/SW/1109	ONLINE	HOTEL HIGHWAY CROWN	4000
740	2015-2016	V/LT/09/SW/951	ONLINE	HOTEL VISHAL RESIDENCY	4002
741	2015-2016	V/LT/12/E/1538	ONLINE	MAYUR PALACE GARDEN	6199
742	2015-2016	V/LT/SW/14/2029	ONLINE	HOTEL DELHI MARINE CLUB	2000
743	2015-2016	V/LT/12/S/1463	ONLINE	HOTEL GREEN PALACE	1184000
744	2015-2016	V/LT/15/W/0236	ONLINE	GEETANJALI SALON	327414
745	2015-2016	V/LT/10/SW/1120	ONLINE	TAURUS HOTEL & CONVENTIONS	4405000
746	2015-2016	V/LT/2002/C/591	ONLINE	HOTEL DELHI DARSHAN DX.	2000
747	2015-2016	V/LT/15/C/0387	ONLINE	HOTEL RAM RAJ	1000
748	2015-2016	V/LT/10/C/1115	ONLINE	HOTEL VEDAS HERITAGE	49347
749	2015-2016	V/LT/10/C/1115	ONLINE	HOTEL VEDAS HERITAGE	20530
750	2015-2016	V/LT/12/C/1625	ONLINE	HOTEL SEVEN SEAS INN	1000
751	2015-2016	V/LT/2004/SW669	ONLINE	SHALIMAR HOTEL	4001
752	2015-2016	V/LT/12/SW/1466	ONLINE	KRISHNA RESIDENCY	456500
753	2015-2016	V/LT/97/C/330	ONLINE	GULATI HOTEL & RESORTS	121431
754	2015-2016	V/LT/09/C/1026	ONLINE	HOTEL CHOPRA INTERNATIONAL	148137
755	2015-2016	V/LT/15/SW/0258	ONLINE	HOTEL RUNWAY	36982
756	2015-2016	V/LT/13/W/1998	ONLINE	HOTEL DE AURA	86358
757	2015-2016	V/LT/SW/13/1948	ONLINE	PLUTOS INN	2417429
758	2015-2016	V/LT/11/SW/1245	ONLINE	LIVING ROOM	1823015
759	2015-2016	V/LT/14/SW/0123	ONLINE	EXCEL INN	165500

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760	2015-2016	V/LT/14/SW/0033	ONLINE	HOTEL DELHI AIRPORT LINK	280550
761	2015-2016	V/LT/W/13/2012	ONLINE	ROYALTOUCH SPA PVT. LTD	158969
762	2015-2016	V/LT/12/C/1301	ONLINE	AMRIT VILLA	2000
763	2015-2016	V/LT/12/W/1678	ONLINE	PUNJABI BAGH CLUB	278246
764	2015-2016	V/LT/S/13/1966	ONLINE	NAINA ARORA	7620
765	2015-2016	V/LT/14/W/0164	ONLINE	MOKSHA SPA INDIA PVT. LTD	38560
766	2015-2016	V/LT/12/E/1322	ONLINE	HOTEL SAMRAT INN	2001
767	2015-2016	V/LT/13/E/1820	ONLINE	J.P. HOTEL & RESORTS	4660
768	2015-2016	V/LT/13/N/1765	ONLINE	IMPERIAL HOTEL	178137
769	2015-2016	V/LT/13/N/1880	ONLINE	ADARSH ATITHI NIWAS PVT LTD	298486
770	2015-2016	V/LT/15/SW/0251	ONLINE	HOTEL MARINA	2000
771	2015-2016	V/LT/12/N/1380	ONLINE	CROWN GUEST HOUSE	70497
772	2015-2016	V/LT/13/N/1885	ONLINE	HOTEL MILAN	86724
773	2015-2016	V/LT/15/SW/0337	ONLINE	HOTEL THE PARAMOUNT	4200
774	2015-2016	V/LT/14/E/2023	ONLINE	JPS RESIDENCY	116850
775	2015-2016	V/LT/11/C/1254	ONLINE	HOTEL AMAN PLAZA	491614
776	2015-2016	V/LT/15/S/0376	ONLINE	KALPAVEDA SPA	38560
777	2015-2016	V/LT/11/SW/1241	ONLINE	AASHRAYE - ENCORE REALTECH	844976
778	2015-2016	V/LT/16/NW/0516	ONLINE	PARK RESIDENCY	155500
779	2015-2016	V/LT/15/S/0264	ONLINE	ADITYA WELLNESS	10236
780	2015-2016	V/LT/2000/E/500	ONLINE	SURYA INN	52010
781	2015-2016	V/LT/15/C/0386	ONLINE	KINGS INN	2000
782	2015-2016	V/LT/97/S/346	ONLINE	HABITAT WORLD	585486
783	2015-2016	V/LT/04//C/706	ONLINE	RACHNA TOURIST LODGE	1000
784	2016-2017	V/LT/97/C/158	ONLINE	HOTEL INDIA CONTINENTAL	1000
785	2015-2016	V/LT/14/S/0065	ONLINE	THE CLAREMONT HOTEL & CONVENTION CENTRE	10000
786	2015-2016	V/LT/S/00/530	ONLINE	THE REGALE INN	2745027
787	2015-2016	V/LT/10/S/1151	ONLINE	HOTEL STAR GRAND VILLA	2504411
788	2015-2016	V/LT/10/SW/1072	ONLINE	HOTEL ALPINE TREE	1001
789	2015-2016	V/LT/13/SW/1767	ONLINE	HOTEL CASTLE BLUE	3000
790	2015-2016	V/LT/14/SW/0088	ONLINE	GRAND LOTUS	107300
791	2015-2016	V/LT/15/SW/0295	ONLINE	JRD EXOTICA	198998

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792	2015-2016	V/LT/08/C/863	ONLINE	HOTEL CRYSTAL DELUX	2001
793	2015-2016	V/LT/08-09/SW/984	ONLINE	SEHRAWAT INN GUEST HOUSE	165500
794	2015-2016	V/LT/15/SW/0252	ONLINE	HOTEL ROYAL BLUE	101274
795	2015-2016	V/LT/97/C/285	ONLINE	CARTEL PALACE	584342
796	2015-2016	V/LT/97/C/109	ONLINE	FIRST HOTEL	223504
797	2015-2016	V/LT/15/W/0265	ONLINE	RAJKAMAL BANQUETS	94720
798	2015-2016	V/LT/SW/13/2008	ONLINE	FOOD PLAZA EXPRESS KITCHEN	1119733
799	2015-2016	V/LT/12/SW/1384	ONLINE	GOKUL GARDEN	24485
800	2015-2016	V/LT/14/SW/0031	ONLINE	EROSE VATIKA	9645
801	2015-2016	V/LT/15/S/0198	ONLINE	F & B FLORA FARMS	85513
802	2015-2016	V/LT/16/W/0461	ONLINE	G GRAND FOOD AND HOSPITALATIES	33100
803	2015-2016	V/LT/15/W/0447	ONLINE	G GRAND FOOD AND HOSPITALATIES	33100
804	2015-2016	V/LT/15/N/0241	ONLINE	MIKADO	13807
805	2015-2016	V/LT/16/NW/0470	ONLINE	NAVKAAR BANQUETS AND EVENTS PRIVATE LIMITED	31808
806	2015-2016	V/LT/14/E/0148	ONLINE	ELEVEN TO ELEVEN	8704
807	2015-2016	V/LT/12/NW/1458	ONLINE	K.N.S.HOSPITALITY PVT.LTD.	22559
808	2015-2016	V/LT/16/SW/0478	ONLINE	PARTY JUNCTION	11114
809	2015-2016	V/LT/14/N/0157	ONLINE	SHUBH BANDHAN	7182
810	2015-2016	V/LT/12/W/1542	ONLINE	SEVEN PEARLS HOTEL PVT LTD.	149276
811	2015-2016	V/LT/12/NW/1367	ONLINE	CLOUDS GARDEN	6014
812	2015-2016	V/LT/S/13/1878	ONLINE	NEW VASU GARDEN	11711
813	2015-2016	V/LT/14/SW/0176	ONLINE	NEW GREEN GARDEN	8074
814	2015-2016	V/LT/13/W/1986	ONLINE	MG MAHARAJA PALACE BANQUETS	43114
815	2015-2016	V/LT/12/N/1365	ONLINE	CLOUDS BANQUET	5807
816	2015-2016	V/LT/N/13/1983	ONLINE	CASA LIMA BANQUETS PVT. LTD	88423
817	2015-2016	V/LT/15/NW/0298	ONLINE	EVERGREEN ASHIRWAD GARDEN	13889
818	2015-2016	V/LT/12/NW/1544	ONLINE	SHAKUNTLAM GARDEN	15931
819	2015-2016	V/LT/13/W/1836	ONLINE	SEZORA HOSPITALITY LLP	51726
820	2015-2016	V/LT/12/W/1489	ONLINE	METRO CLUB	8074
821	2015-2016	V/LT/13/W/1751	ONLINE	NISHANT GARDEN	5560

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822	2015-2016	V/LT/99/C/483	ONLINE	ANMOL INTERNATIONAL	500
823	2015-2016	V/LT/12/NW/1599	ONLINE	MITHAAS FARM & RESORTS	27032
824	2015-2016	V/LT/16/W/0479	ONLINE	MAJESTIC CROWN BANQUET	184715
825	2015-2016	V/LT/12/W/1603	ONLINE	MAHARAJA BANQUETS	17893
826	2016-2017	V/LT/13/W/1975	ONLINE	OCEAN THE GRAND	9820
827	2015-2016	V/LT/EX/13/S/1962	ONLINE	KIDS KRAZE	15465
828	2015-2016	V/LT/12/NW/1638	ONLINE	MANGLAM FARM	4698
829	2015-2016	V/LT/12/NW/1436	ONLINE	RICHI RICH RESTAURANT PVT LTD	27835
830	2015-2016	V/LT/10/C/1067	ONLINE	HOTEL JAGGI PALACE	1001
831	2015-2016	V/LT/NW/13/1915	ONLINE	GULMOHAR GARDEN	101.35
832	2015-2016	V/LT/13/W/1781	ONLINE	VATIKA COMPLEX	215266
833	2015-2016	V/LT/14/NW/0152	ONLINE	V2S GARDENS PRIVATE LIMITED	19516
834	2015-2016	V/LT/10/C/1067	ONLINE	HOTEL JAGGI PALACE	1000
835	2015-2016	V/LT/12/W/1750	ONLINE	THE JALSA BANQUET	11040
836	2014-2015	V/LT/16/W/0509	ONLINE	THE PEARL	14187
837	2015-2016	V/LT/12/E/1658	ONLINE	METRO SHEHNAI BANQUETS	436035
838	2015-2016	V/LT/15/NW/0196	ONLINE	RADHIKA FARM HOUSE	5635
839	2015-2016	V/LT/14/W/0040	ONLINE	S.S. VATIKA	8656
840	2015-2016	V/LT/16/NW/0469	ONLINE	RAJKAMAL BANQUET	162973
841	2015-2016	V/LT/12/SW/1359	ONLINE	K LOVES BANQUETS P. LTD.	151694
842	2015-2016	V/LT/15/SW/0279	ONLINE	HOTEL SILVER LAND	1000
843	2015-2016	V/LT/16/W/0466	ONLINE	LAVANYA BANQUETS PRIVATE LIMITED	22252
844	2015-2016	V/LT/SW/13/2007	ONLINE	KANGANA BANQUET	53260
845	2015-2016	V/LT/14/NW/0165	ONLINE	JAIN BANQUETS	8367
846	2015-2016	V/LT/15/S/0262	ONLINE	FASH HAIR & BEAUTY	7125
847	2015-2016	V/LT/15/S/0240	ONLINE	AURA DAY SPA	15425
848	2015-2016	V/LT/14/W/0056	ONLINE	THE GYM HEALTH PLANET	14955
849	2015-2016	V/LT/15/W/0210	ONLINE	AMAZING HANDS BODY SPA	44470
850	2015-2016	V/LT/12/C/1377	ONLINE	BODY MANTRA (GYM)	27047
851	2015-2016	V/LT/12/NW/1602	ONLINE	THE BLUE GYM & SPA	65110

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852	2015-2016	V/LT/12/W/1711	ONLINE	UMANG PALACE	14540
853	2015-2016	V/LT/E/14/2020	ONLINE	TRU HALLMARK BANQUETS PVT. LTD	4000
854	2015-2016	V/LT/16/E/0455	ONLINE	UNIQUE ENTERPRISES	5426
855	2015-2016	V/LT/15/ND/0443	ONLINE	TRUE ENTERPRISES	15785
856	2015-2016	V/LT/14/W/0066	ONLINE	ROYAL GARDEN	28427
857	2015-2016	V/LT/16/W/0553	ONLINE	REGALIA BANQUETS	60243
858	2015-2016	V/LT/12/E/1448	ONLINE	SHUBH LAGAN BANQUET	24742
859	2015-2016	V/LT/15/N/0285	ONLINE	SUNRIZE MARRIAGE & PARTY HALL	14639
860	2015-2016	V/LT/16/W/0464	ONLINE	RPM BANQUETS	34745
861	2015-2016	V/LT/13/W/1926	ONLINE	BANDHAN BANQUET	102940
862	2015-2016	V/LT/14/N/0072	ONLINE	AAMANTRAN PARTY LAWNS	18917
863	2015-2016	V/LT/12/NW/1518	ONLINE	ART OF CURRY	10953
864	2017-2018	V/LT/12/W/1710	ONLINE	AROMA MERRIMENTS	60080
865	2017-2018	V/LT/14/W/0140	ONLINE	THE BREW MASTER HAPPENING	25330
866	2015-2016	V/LT/12/N/1659	ONLINE	STAR BANQUETS	418169
867	2015-2016	V/LT/08/C/936	ONLINE	HOTEL RADHA KRISHAN	1000
868	2015-2016	V/LT/16/W/0540	ONLINE	TIFFANY	11491
869	2015-2016	V/LT/15/C/0368	ONLINE	HOTEL SAWERA	1000
870	2015-2016	V/LT/12/NW/1579	ONLINE	KANISHKA FARM HOUSE	8889
871	2015-2016	V/LT/15/NW/0275	ONLINE	GRAND CELEBRATION-A UNIT OF VRIDHI HOSPITALITY	51471
872	2015-2016	V/LT/15/N/0260	ONLINE	SHREE KRISHNA ASSOCIATES	24334
873	2015-2016	V/LT/15/N/0233	ONLINE	BHARATIYAM VILLAGE FOODS AND BEVERAGES PRIVATE LIMITED	33100
874	2015-2016	V/LT/16/E/0468	ONLINE	ARS ENTERPRISES	45107
875	2015-2016	V/LT/15/NW/0191	ONLINE	UTSAV MANDAP	50560
876	2015-2016	V/LT/03/C/634	ONLINE	HOTEL M. S. REGENCY	500
877	2016-2017	V/LT/16/C/0603	ONLINE	K N K INTERNATIONAL	500
878	2017-2018	IV/LT/97/ND/142	ONLINE	HOTEL MARINA	3979602
879	2016-2017	V/LT/11/C/1247	ONLINE	HOTEL DE GOLD	550086
880	2017-2018	V/LT/10/SW/1132	ONLINE	HOTEL GLOBAL INN	308061
881	2015-2016	V/LT/97/C/325	ONLINE	HOTEL ASHOKA CASTLE GUEST HOUS	652168
882	2015-2016	IV/LT/97/SW/018	ONLINE	HOTEL ASHOKA PALACE	1329500

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883	2015-2016	V/LT/15/SW/0268	ONLINE	HOTEL BREEZE INN	340100
884	2015-2016	V/LT/15/SW/0441	ONLINE	HOTEL AIRPORT ZONE	114849
885	2015-2016	V/LT/15/SW/0273	ONLINE	AIRPORT HOTEL BREEZE	311000
886	2015-2016	V/LT/10/SW/1077	ONLINE	HOTEL VENUS	649794
887	2015-2016	V/LT/15/SW/0424	ONLINE	NOVOTEL-DIAL	3091831
888	2015-2016	V/LT/16/SW/0451	ONLINE	HOTEL HEBRON	100910
889	2015-2016	V/LT/15/W/0338	ONLINE	DSENS SPA	12713
890	2015-2016	V/LT/14/NW/0001	ONLINE	HEAD TURNERS	277540
891	2015-2016	V/LT/99/C/410	ONLINE	HOTEL ASTORIA	6212
892	2015-2016	V/LT/13/S/1834	ONLINE	HOTEL STALLIONS	130668
893	2015-2016	V/LT/12/C/1378	ONLINE	PARADISE INN	1000
894	2015-2016	V/LT/12/C/1378	ONLINE	PARADISE INN	1000
895	2015-2016	V/LT/C/14/2044	ONLINE	HOTEL PERSONA INTERNATIONAL	1001
896	2015-2016	V/LT/C/14/2044	ONLINE	HOTEL PERSONA INTERNATIONAL	1000
897	2015-2016	V/LT/15/W/0448	ONLINE	KOHLI TENT HOUSE	3000
898	2015-2016	V/LT/08/C/846	ONLINE	HOTEL DADA INTERNATIONAL DLX.	513452
899	2015-2016	V/LT/97/C/143	ONLINE	BABA DX HOTEL	614369
900	2015-2016	V/LT/14/SW/2005	ONLINE	RED FOX HOTEL	10000
901	2015-2016	V/LT/14/SW/2004	ONLINE	LEMON TREE PREMIER	10000
902	2015-2016	V/LT/11/C/1270	ONLINE	HOTEL HIGH 5 LAND	1001
903	2015-2016	V/LT/09/C/957	ONLINE	HOTEL CITY HEART	338571
904	2015-2016	V/LT/16/C/0481	ONLINE	HAVELI DHARAMPURA	57510
905	2015-2016	V/LT/07/C/817	ONLINE	HOTEL DE HOLIDAY INN	191836
906	2015-2016	V/LT/12/C/1310	ONLINE	HOTEL ALASKA	204998
907	2015-2016	V/LT/12/E/1442	ONLINE	RADHA PALACE HOSPITALITY	1001
908	2015-2016	V/LT/12/W/1441	ONLINE	RADHA PALACE WEST	1000
909	2015-2016	V/LT/12/NW/1457	ONLINE	361 BANQUET & CATERERS	5000
910	2015-2016	V/LT/08/C/861	ONLINE	SKY RICH INTERNATIONAL	292071
911	2015-2016	V/LT/14/C/0046	ONLINE	HOTEL D-DREAMZ SUITES	127876
912	2015-2016	V/LT/15/W/0189	ONLINE	ENLIVEN HEALTH AND WELLNESS	204878
913	2015-2016	V/LT/12/W/1623	ONLINE	KANISHKA GARDEN	8656

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914	2015-2016	V/LT/16/S/0506	ONLINE	PURE SALON	6532
915	2015-2016	V/LT/07/S/809	ONLINE	THE LAXMI PALACE	112000
916	2015-2016	II/LT/03/SW/615	ONLINE	T.G. LEISURE & RESORTS PVT LTD	41000
917	2015-2016	V/LT/13/C/1761	ONLINE	HOTEL CHANDRIKA INN	79393
918	2015-2016	V/LT/12/E/1688	ONLINE	VICTORIOUS GYM HEALTH & FITNESS	50560
919	2015-2016	V/LT/16/N/0559	ONLINE	TRANSFORM	33100
920	2015-2016	V/LT/13/E/1760	ONLINE	TOTAL TRAINING TERMINAL	10475
921	2015-2016	V/LT/13/W/1799	ONLINE	TNC GYM PRIVATE LIMITED	335740
922	2015-2016	V/LT/13/E/1771	ONLINE	THE VIGOROUS GYM	41830
923	2015-2016	V/LT/12/SW/1610	ONLINE	THE TORNADO	36010
924	2015-2016	V/LT/13/NW/1754	ONLINE	THE SKY GYMNASIA	20128
925	2015-2016	V/LT/14/W/0054	ONLINE	THE GYM HEALTH PLANET	15774
926	2015-2016	V/LT/14/NW/0133	ONLINE	THE GYM HEALTH PLANET	15064
927	2015-2016	V/LT/13/SW/1848	ONLINE	THE GYM EXCLUSIVE	10402
928	2015-2016	V/LT/15/W/0291	ONLINE	THE FITNESS LAB PRIVATE LIMITED	37576
929	2015-2016	V/LT/S/12/1410	ONLINE	THE FITNESS FIRST INDIA PVT LT	942642
930	2015-2016	V/LT/13/SW/1871	ONLINE	THE CLUB COMPLETE FITNESS HUB	36010
931	2015-2016	V/LT/12/S/1564	ONLINE	TALENT GYM	36010
932	2015-2016	V/LT/12/S/1563	ONLINE	SYKZ TOTAL FITNESS	329920
933	2015-2016	V/LT/13/SW/1972	ONLINE	STYLISH BODYLINE PVT. LTD	47652
934	2015-2016	V/LT/12/E/1422	ONLINE	STEADY FITNESS	62811
935	2015-2016	V/LT/12/W/1607	ONLINE	SOMKAMAL FITNESS PVT.LTD.	62201
936	2015-2016	V/LT/14/W/0172	ONLINE	SKY WALK	126220
937	2017-2018	V/LT/12/SW/1391	ONLINE	SANJAY SEHGAL & SONS HUF	1
938	2015-2016	V/LT/17/E/0663	ONLINE	SANGHVI BEAUTY & SALON PRIVATE LIMITED	38920
939	2016-2017	V/LT/15/S/0411	ONLINE	SAB FITNESS & TRAINING CENTER PVT. LTD.	7026
940	2015-2016	V/LT/14/C/2027	ONLINE	HOTEL GRACE	336778
941	2015-2016	V/LT/15/NW/0409	ONLINE	S.A. SALONS	22224

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972	2015-2016	V/LT/11/S/1193	ONLINE	AHUJA RESIDENCY	165761
973	2015-2016	V/LT/S/05/725	ONLINE	HOTEL AMBICA PALACE	3000
974	2015-2016	V/LT/S/05/725	ONLINE	HOTEL AMBICA PALACE	2000
975	2015-2016	V/LT/S/05/725	ONLINE	HOTEL AMBICA PALACE	2000
976	2015-2016	V/LT/97/SW/045	ONLINE	DUMMPY'S INN	2000
977	2015-2016	V/LT/97/SW/045	ONLINE	DUMMPY'S INN	2000
978	2015-2016	V/LT/14/S/0048	ONLINE	GULMOHAR SPORTS-CUM- COMMUNITY CENTRE	740.97
979	2015-2016	V/LT/12/NW/1507	ONLINE	Gold's GYM	205995
980	2015-2016	V/LT/15/NW/0281	ONLINE	G S FITNESS CLUB	6468
981	2015-2016	V/LT/12/S/1570	ONLINE	FLEX BODY BOUTIQUE (GYM)	102940
982	2015-2016	V/LT/12/NW/1550	ONLINE	FITNESS REVOLUTION	37227
983	2015-2016	V/LT/15/W/0228	ONLINE	FITNESS GYM	24741
984	2015-2016	V/LT/12/S/1501	ONLINE	FITNESS FREAKS	165050
985	2015-2016	V/LT/12/S/1357	ONLINE	FITNESS FINESSE	17701
986	2015-2016	V/LT/16/SW/0524	ONLINE	FIT WORLD	38920
987	2015-2016	V/LT/13/E/1791	ONLINE	EXTREME FITNESS GYM	14287
988	2015-2016	V/LT/15/S/0217	ONLINE	EVOLVE TRUTH IN FITNESS	23868
989	2015-2016	V/LT/12/NW/1477	ONLINE	ELYSIUM WELLNESS PVT. LTD.	156070
990	2015-2016	V/LT/12/S/1490	ONLINE	ELITE GYM & SPA P LTD.	52630
991	2015-2016	V/LT/16/S/0561	ONLINE	ELEVATE WELLNESS	33100
992	2015-2016	V/LT/12/S/1329	ONLINE	ELEMENTION HEALTH & SPORT P LT	497266
993	2015-2016	V/LT/13/SW/1821	ONLINE	DRONACHARYA THE GYM	20271
994	2015-2016	V/LT/S/13/1903	ONLINE	DEFENCE COLONY WELFARE CLUB	31915
995	2015-2016	V/LT/12/C/1397	ONLINE	CUTS N CURE FITNESS & SPA P LTD	459095
996	2015-2016	V/LT/14/W/0030	ONLINE	CO-INCEPT HOSPITALITY PRIVATE LIMITED	4000
997	2015-2016	V/LT/13/E/1744	ONLINE	CLUB 9	53780
998	2015-2016	V/LT/12/W/1379	ONLINE	CK SPORTS PRIVATE LIMITED	50406
999	2015-2016	V/LT/S/13/1945	ONLINE	CHANDER FITNESS CENTRE	164560
1000	2015-2016	V/LT/W/13/1931	ONLINE	BRIX GYM	4515
1001	2015-2016	V/LT/12/S/1686	ONLINE	BREATHE FITNESS PVT LTD	73598

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1002	2015-2016	V/LT/12/S/1633	ONLINE	BODY SPA INTERNATIONAL PVT LTD	434046
1003	2015-2016	V/LT/13/W/2006	ONLINE	BODY PEDIA PATEL NAGAR	6870
1004	2015-2016	V/LT/15/E/0405	ONLINE	BODY MECHANICS	31198
1005	2015-2016	V/LT/12/S/1525	ONLINE	BLUE GYM	4000
1006	2015-2016	V/LT/12/NW/1363	ONLINE	BEAUTY MAESTROS	1
1007	2015-2016	V/LT/13/S/1906	ONLINE	ALTIQ	36010
1008	2015-2016	V/LT/15/W/0222	ONLINE	ALL TIME FITNESS	36010
1009	2015-2016	V/LT/W/13/2011	ONLINE	ADONIS	9135
1010	2015-2016	V/LT/14/SW/0168	ONLINE	ABSOLUTE FITNESS	54310
1011	2015-2016	V/LT/12/W/1664	ONLINE	3D THE GYM	8166
1012	2015-2016	V/LT/S/13/1892	ONLINE	PANCHSHILA CLUB	35143
1013	2015-2016	V/LT/15/NW/0442	ONLINE	MOSAIC BANQUET	44740
1014	2015-2016	V/LT/15/NW/0294	ONLINE	MOSAIC	6794
1015	2015-2016	V/LT/12/N/1460	ONLINE	MEHFIL BANQUET	107663
1016	2015-2016	V/LT/W/13/1882	ONLINE	MASALA MAGIC HOSPITALITY P LTD	68878
1017	2015-2016	V/LT/16/N/0453	ONLINE	MAA GAYATRI TENT DECORATORS	5222
1018	2015-2016	V/LT/15/N/0248	ONLINE	LUTHRA FARM	8970
1019	2015-2016	V/LT/13/NW/1852	ONLINE	LOTUS GARDEN	6782
1020	2015-2016	V/LT/16/NW/0523	ONLINE	LA MANSION	13766
1021	2015-2016	V/LT/14/NW/0115	ONLINE	KRISHNA GARDEN	5985
1022	2015-2016	V/LT/12/E/1661	ONLINE	KHUSHI HOSPITALITY	38811
1023	2015-2016	V/LT/14/W/2046	ONLINE	KHATIR PARTY HALL	6304
1024	2015-2016	V/LT/15/SW/0204	ONLINE	KAWATRA TENT & CATERERS PRIVA	23796
1025	2015-2016	V/LT/12/NW/1461	ONLINE	KATYAL GARDEN	4470
1026	2015-2016	V/LT/12/NW/1635	ONLINE	JAWAHAR FARM HOUSE	9238
1027	2015-2016	V/LT/16/N/0556	ONLINE	JAI GAURAV MARRIAGE LAWN	5234
1028	2015-2016	V/LT/14/NW/0153	ONLINE	JAGAT FARMS	28150
1029	2015-2016	V/LT/12/W/1450	ONLINE	INVITATION K BANQUET	27597
1030	2015-2016	V/LT/12/N/1449	ONLINE	INVITATION BANQUETS	49132
1031	2015-2016	V/LT/13/NE/1753	ONLINE	HARNAM PALACE	4000

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1032	2015-2016	V/LT/13/W/1969	ONLINE	GRAND LINK INTERNATIONAL	5000
1033	2015-2016	V/LT/16/W/0465	ONLINE	GRAND CELEBRATION SIGNATURE	14105
1034	2015-2016	V/LT/12/NW/1462	ONLINE	EDEN GARDEN	69184
1035	2015-2016	V/LT/ND/12/1361	ONLINE	DELHI GOLF CLUB LTD.	14262
1036	2015-2016	V/LT/12/NW/1403	ONLINE	CITY PARK GREEN	160966
1037	2015-2016	V/LT/12/W/1637	ONLINE	CITY BANQUET	203219
1038	2015-2016	V/LT/16/NW/0543	ONLINE	CHARMS HOSPITALITY	38920
1039	2015-2016	V/LT/W/13/1897	ONLINE	CHANSON BANQUETS	384406
1040	2015-2016	V/LT/W/13/1952	ONLINE	C P 65 BANQUET	27466
1041	2015-2016	V/LT/15/N/0426	ONLINE	BRISTOL FARM	12264
1042	2015-2016	V/LT/13/S/1985	ONLINE	BHUPINDER FARMS P LTD.	22859
1043	2015-2016	V/LT/12/SW/1739	ONLINE	BHARDWAJ VATIKA	17450
1044	2015-2016	V/LT/12/C/1431	ONLINE	BHARAT FORTUNE RESORTS PVT LTD	33780
1045	2015-2016	V/LT/13/NW/1853	ONLINE	ASHA FARM HOUSE	7224
1046	2015-2016	V/LT/16/NW/0496	ONLINE	SOMANI FOODS	14505
1047	2015-2016	V/LT/14/NW/0078	ONLINE	SILVER STAR	31100
1048	2015-2016	V/LT/12/W/1434	ONLINE	SHUBH VILLAS BANQUET	42302
1049	2015-2016	V/LT/W/13/1884	ONLINE	SHRI MOHAR SINGH BANQUET HALL	23280
1050	2015-2016	V/LT/13/NW/1873	ONLINE	SHREE JEE HOSPITALITY	38920
1051	2015-2016	V/LT/12/C/1642	ONLINE	SHIV SHAKTI HOTELS PVT. LTD.	38452
1052	2015-2016	V/LT/12/N/1680	ONLINE	SHARMA J. R. BANQUEPLEX	8915
1053	2015-2016	V/LT/15/SW/0296	ONLINE	THE GRACE BANQUET	79278
1054	2015-2016	V/LT/15/W/0256	ONLINE	THE PARK ROYAL BANQUET	15600
1055	2015-2016	V/LT/13/E/1798	ONLINE	UJJWAL PEARL HOSPITALITY & EVE	6000
1056	2015-2016	V/LT/12/W/1712	ONLINE	ZEE FARMS & FOODS PVT. LTD.	12556
1057	2015-2016	V/LT/16/N/0454	ONLINE	SHANTI KUNJ PARTY LAWN	3000
1058	2015-2016	V/LT/12/NW/1517	ONLINE	S.K.HOTEL & RESORTS	694000

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1059	2015-2016	V/LT/15/E/0323	ONLINE	S K CUISINE & CONCEPT	12030
1060	2015-2016	V/LT/12/NW/1684	ONLINE	ROYAL GARDEN	15523
1061	2015-2016	V/LT/13/W/2013	ONLINE	ROOP PALACE	66020
1062	2015-2016	V/LT/13/SW/2009	ONLINE	RAWAT VATIKA	4000
1063	2015-2016	V/LT/12/N/1339	ONLINE	RAJWADA PALACE	10635
1064	2015-2016	V/LT/12/NW/1685	ONLINE	R.K.CATERERS EXCLUSIVE	247536
1065	2015-2016	V/LT/12/NW/1656	ONLINE	R. G. ASSOCIATES	19850
1066	2015-2016	V/LT/16/S/0515	ONLINE	QUTAB ENTERTAINMENT PRIVATE LIMITED	63863
1067	2015-2016	V/LT/15/NW/0192	ONLINE	PUSHP ALEELA	75982
1068	2015-2016	V/LT/12/SW/1735	ONLINE	PRIYA ENTERPRISES	9586
1069	2015-2016	V/LT/13/W/1846	ONLINE	PRECIOUS BANQUETS PVT.LTD	15248
1070	2015-2016	V/LT/13/SW/1806	ONLINE	PISCES GARDEN	4000
1071	2015-2016	V/LT/12/E/1375	ONLINE	PEARL GRAND	6000
1072	2015-2016	V/LT/C/12/1302	ONLINE	HOTEL DELHI DARBAR	261408
1073	2015-2016	V/LT/11/ND/1248	ONLINE	SUPERUS G/H HOSPITALITY P. LTD	515539
1074	2015-2016	V/LT/C/01/561	ONLINE	HOTEL CITI CONTINENTAL	131722
1075	2015-2016	V/LT/12/C/1341	ONLINE	HOTEL BLUE PEARL	688822
1076	2015-2016	V/LT/97/C/153	ONLINE	HOTEL AHLUWALIA	140965
1077	2015-2016	V/LT/99/C/471	ONLINE	FIVE STAR GUEST HOUSE	3000
1078	2015-2016	V/LT/14/C/0156	ONLINE	EXOTICA INN	67380
1079	2015-2016	V/LT/C/13/1899	ONLINE	DANISH RESIDENCY	126996
1080	2015-2016	V/LT/14/C/0051	ONLINE	AL-TAUHEED GUEST HOUSE	27460
1081	2015-2016	V/LT/12/SW/1332	ONLINE	THE JRD LUXURY BOUTIQUE HOTEL	178660
1082	2015-2016	V/LT/13/SW/1801	ONLINE	HOTEL LOTUS	175061
1083	2015-2016	V/LT/SW/13/1989	ONLINE	HOTEL EXCEL INN	408000
1084	2015-2016	V/LT/09/SW/1042	ONLINE	HOTEL AMBROSIA	5003
1085	2015-2016	V/LT/97/S/244	ONLINE	ITDC LTD.	6245255
1086	2015-2016	V/LT/10/S/1060	ONLINE	HOTEL KYNE 3000	456500
1087	2015-2016	V/LT/03/626	ONLINE	HOTEL CORPORATE	418000
1088	2015-2016	V/LT/09/S/998	ONLINE	HOTEL ATITHI	1301000

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1089	2015-2016	V/LT/07/S/830	ONLINE	DAISY HOME	112000
1090	2015-2016	V/LT/10/W/1083	ONLINE	KOHINOOR GUEST HOUSE	742500
1091	2015-2016	V/LT/15/W/0420	ONLINE	KAINOOSH BANQUET	9562
1092	2015-2016	V/LT/15/W/0444	ONLINE	WORLD ART DINING A UNIT OF NIMITAYA HOSPITALITY LLP	4656
1093	2015-2016	V/LT/12/E/1352	ONLINE	RAJ MAHAL BANQUETS&HOTELS P L	97731
1094	2015-2016	V/LT/11/SW/1226	ONLINE	SAI INTERNATIONAL	86105
1095	2015-2016	V/LT/15/SW/0385	ONLINE	M/S OLIVE & BLUE	508914
1096	2015-2016	V/LT/14/SW/2034	ONLINE	HOTEL TAJ INDIA	177797
1097	2015-2016	V/LT/15/SW/0348	ONLINE	HOTEL PERFECT PALACE	75140
1098	2015-2016	V/LT/16/SW/0551	ONLINE	HOTEL PARK BLUE	108850
1099	2015-2016	V/LT/15/SW/0390	ONLINE	HOTEL OM PARADISE	408000
1100	2015-2016	V/LT/15/SW/0391	ONLINE	HOTEL LUCK RESIDENCY	990000
1101	2015-2016	V/LT/15/SW/0349	ONLINE	HOTEL LE PRINCESS	642106
1102	2015-2016	V/LT/14/SW/0102	ONLINE	IBIS DELHI AIRPORT	543210
1103	2015-2016	V/LT/14/SW/0103	ONLINE	HOTEL CORPORATE POINT	1000
1104	2015-2016	V/LT/15/W/0347	ONLINE	K D GRAND BANQUET	31660
1105	2015-2016	V/LT/14/W/0099	ONLINE	RAIN TREE GRAND BANQUETS	123310
1106	2015-2016	V/LT/12/W/1520	ONLINE	SHUBH NIMANTRAN	46641
1107	2015-2016	V/LT/08/S/930	ONLINE	HOTEL EMPIRE DELUXE	475614
1108	2015-2016	V/LT/15/W/0306	ONLINE	GOLD GYM	91832
1109	2015-2016	V/LT/16/N/0510	ONLINE	SHRI SAI WELLNESS	32012
1110	2015-2016	V/LT/15/SW/0423	ONLINE	PULLMAN - DIAL	760767
1111	2015-2016	V/LT/08/C/869	ONLINE	HOTEL TJS ROYALE	311000
1112	2015-2016	V/LT/09/C/1020	ONLINE	HOTEL SNOW WHITE DX.	2000
1113	2015-2016	V/LT/15/C/0370	ONLINE	OXFORD INTERNATIONAL	65819
1114	2015-2016	V/LT/15/C/0369	ONLINE	SATYA PALACE	126916
1115	2015-2016	V/LT/15/C/0422	ONLINE	HOTEL SEHEJ CONINENTAL	255948
1116	2015-2016	V/LT/10/C/1080	ONLINE	SEHEJ INN	144919
1117	2015-2016	V/LT/13/W/1870	ONLINE	ADDICTION HEALTH STUDIO	4000
1118	2015-2016	V/LT/12/C/1523	ONLINE	HOTEL UNIVERSE INN	168670

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1119	2015-2016	V/LT/07/C/838	ONLINE	HOTEL EMPEROR PALMS	2001
1120	2015-2016	V/LT/15/S/0331	ONLINE	SRS FITNESS SERVICES	33100
1121	2015-2016	V/LT/15/NE/0238	ONLINE	VISHALVATIKA	14297
1122	2015-2016	V/LT/15/NE/0202	ONLINE	SHRI RAM VATIKA	4830
1123	2015-2016	V/LT/12/E/1498	ONLINE	AMBIKA PALACE	7599
1124	2015-2016	V/LT/15/E/0249	ONLINE	SAI FITNESS AND WELLNESS	7925
1125	2015-2016	V/LT/11/C/1244	ONLINE	HOTEL VISTA INN	543800
1126	2015-2016	V/LT/15/S/0354	ONLINE	SPV HOSPITALITY PRIVATE LIMITED	48409
1127	2015-2016	V/LT/14/S/0109	ONLINE	SPA	76750
1128	2015-2016	V/LT/16/N/0458	ONLINE	ALL IN ONE HOSPITALITY PRIVATE LIMITED	12207
1129	2015-2016	V/LT/16/W/0512	ONLINE	MADONNA GROOMING INSTITUTE	4000
1130	2015-2016	V/LT/C/12/1302	ONLINE	HOTEL DELHI DARBAR	527132
1131	2015-2016	V/LT/02/C/580	ONLINE	HOTEL BLUE SAPPHIRE	126364
TOTAL:					326789783.3

Total Outstanding	32,67,89,783.30
Appeal as per letter dated 12.06.2019 issued by the Excise Department (F.D No. 57)	12,19,27,010.00
Net Outstanding	20,48,62,773.30

Sincere efforts may be made by the Department to recover the above outstanding Luxury Tax from the concerned establishments.

Para-3:-Outstanding Entertainment Tax Recovery of Rs. 64,41,09,256/- (approx.) assessed during financial year 2018-19. (Ref. Audit Memo. No. 20 dated 11.06.2019) where

On scrutiny of the reply submitted by the Excise Deptt. in response to Audit Memo. No.1(B), it has been observed that the Entertainment Tax amounting to Rs. 64,41,09,256/- is still outstanding till 2018-19; as per details given below:

Outstanding Entertainment Tax till 2018-19

S.No.	Name of Organization	Period	Demand Outstanding
1	ITPO	1996-97	27,02,538.00
		1997-98	21,19,294.00
		1998-99	56,50,282.00
2	DDCA	2003-05	24,45,96,000.00
3	Mudgil Cable	1998-99 to 2004-05	12,04,450.00

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4	Procam International; Pvt. Ltd.	2013-14	2,63,97,092.00
		2014-15	2,45,85,166.00
		2015-16	5,28,63,168.00
5	Tata Sky Limited	2010-2012	1,35,03,177.00
6	Polo Amusement Park Ltd.	2007-2012	27,02,86,189.00
7	R.S. Vision	April,1999 to March,2007	2,01,900.00
		TOTAL	64,41,09,256.00

Sincere efforts may be made by the Department to recover the above outstanding Entertainment Tax from the concerned organizations.

Para-4:-Non Production of Records.

Following records have not been provided to the Audit:

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1. Liveries Account.
2. Files/records in r/o contacts/AMCs awarded during the audit period 2016-17.
3. Demand & collection Register for the year 2016-17(Except luxury tax).
4. A statement showing the Demands raised, collected pending for collection (Outstanding dues) reason for such pendency and action taken to clear such pendency.
5. Records/files relating to tenders for whole sale supply of liquor during 2015-16, 2016-17.
6. Record/files relating to issue of various licenses under Delhi Excise Act during 2015-16, 2016-17.
7. Records/files relating to issue of licenses under Medicinal & Toilet Preparation Act during 2015-16, 2016-17.
8. Records of IMFL branch, import/ transport permit branch and Excise Control lab.
9. List of refunds, if any, made during the audit period with related records
10. List of appeals pending in any court of law showing the name of applicant, govt. revenue involved, date since when pending, present status.
11. Record related to entertainment tax on cable TV/Cinemas.
12. List of idle store/Equipment.
13. Details of arrears dues in r/o Entertainment Tax.
14. Records of L-9 license.
15. Verification of remittance

2017-18 & 2018-19

1. List of unserviceable items.
2. Files/record in r/o contract / AMCs awarded during the audit period.
3. Log Book and History Sheet of the vehicles i/c on strength with the details of consumption of petrol by each vehicle and details of vehicles hired from other agencies.

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4. A statement showing the Demand raised, collected, pending for collection (Outstanding dues) reason for such pendency and action taken to clear such pendency.
5. Demand and Collection Register for the year 2017-18, 2018-19 (Except Luxury Tax),
6. Record / files relating to tender for whole sale supply of Liquor, to issue of various licenses under Delhi Excise Act and to issue of licenses under Medicinal & toilet Preparation Act during the Audit period.
7. Record related to Entertainment tax on cable TV/Cinemas & details of arrears dues in r/o Entertainment Tax for the year 2017-18.

A.K. Bhatt

(A.K. BHATT)
I.A.O., Audit Party No. XXIII

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PART-III

**TAN-1: Rush of expenditure in the closing months.
(Audit Memo. No.13 dated 06.06.2019)**

According to Rule 56(3) of General Financial Rule, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided. During test check of the accounts of Excise Deptt., it has been noted that the percentage of expenditure incurred during March under many head ranged up to more than 50% during the period from 2018-19 as per the details given below:

Sl. No.	Head of Account	RE/Modified Allotment	Expenditure during the year	Expenditure in March	% expenditure
2018-19					
1.	2039 00 001 99 00 13- Office Expenses Charged	12570000	11394868	9672558	84.88
2.	2039 00 001 99 00 41 – Secret service expenditure	3000000	1922200	1922200	100
3.	2039 00 001 99 99 21 – Supplies & Materials	800000	294859	148557	50.38
4.	2039 00 102 00 21 – Supplies & Materials	25000	5810	5810	100
5.	2039 39 00 104 99 00 28 – Professional Services	800000	344965	245805	71.25
6.	2039 00 800 94 00 13 – Office Expenses	10000000	9548988	6581647	68.93

As per instructions contained in Govt. of India, Ministry of Finance O.M. No. G.I. O.M. No. 7 (2) E.Co-ord/2007 dated 17.09.2007 incorporated in D.F.P.R, rush of expenditure towards the end of the financial year continues to be an area of concern. As per extant instructions, not more than one third (33%) of the Budget Estimates may be spent in the last quarter of the

As per Memo

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financial year. It is considered necessary to fine tune this further for controlling expenditure in the last month of the year.

Non compliance of the Ministry of Finance said OM needs to be explained/ justified. The imbalance pace of expenditure in March is against the standard of financial propriety and violation of the Govt. of India, Ministry of Finance O.M. dated 17.09.07. The action of the authority making huge expenditure in March shows that the expenditure has been incurred with the intention to exhaust the funds and spirit of control which the above mentioned O.M. wanted to establish has been violated.

Department is advise to comply the guidelines issued by the competent authority time to time.

TAN-2: Shortcomings in Bill Register (Audit Memo No. 16 dated 10.6.2019)

On scrutiny of **Bill Registers** for the year 2018-19 following shortcomings have been observed:

1. **Blank Col-5,6,7, 8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO under audit period, which is irregular.
2. **Blank Col 12-** Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
3. **Blank Col. 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
4. **Cutting and Overwritings-** There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
5. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done now and shown to audit.

DDO is advised that rectifications of the above irregularities may be made and shown to next audit.

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TAN-3: Shortcomings in Pay Bill Register (GAR-17 & GAR-18)
(Audit Memo No. 17 dated 10.6.2019)

During test-check of PBR for the financial year 2018-19, following irregularities were noticed:

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect.
2. **Incomplete pay-scales** – In majority of cases, Pay scales are not recorded.
3. **Register unchecked** – Entries in the PBR have not been checked and initialled by the competent authority for its correctness.
4. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc are not recorded in many cases.
5. **Balance of advances not brought-forwarded** – Balance of advances were not shown brought-forwarded to the current year with its number of installments in many cases.
6. **Past information not recorded** – Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
7. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs were not attested by the competent authority, in any of the PBRs maintained by the office.
8. **No page counting certificate** – The mandatory page counting certificate not recorded in any of the PBRs.

DDO is advised that rectifications of the above irregularities may be made and shown to next audit.

TAN-4: Irregularities in maintenance of Cash Book
(Audit Memo. No.18 dated 10.06.2019)

On scrutiny of cash book for the year 2018-19, following shortcomings have been observed:

Paid vouchers- Sub-voucher retained by the disbursing officers are required to be marked "Paid & cancelled" immediately after entries made in the contingent register but it has been observed that no voucher has been cancelled after making the payment

DDO is advised that rectifications of the above irregularities may be made and shown to next audit.

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TAN-5: Stamps Account Register

- (i) **Non-maintenance of Stamps Register:** As per para 90 (1) of the MOP 2003, "The dispatcher will maintain an account of the postage stamps in the form given in Appendix 18 and the format specified in Appendix is given as under:

Date	Value of stamps			Balance at close of the day (Col 2+3+4)	Signature	
	In hand the day	Received during	Used during the day		Dispatcher	Section Officer
1	2	3	4	5	6	7

Whereas no such record is stated to have been maintained by the College, which is irregular. Elucidate reasons.

- (ii) **Non-verification of daily entries:** As per para 90 (2) of the MOP 2003, "The Section Officer will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for despatch by post". Whereas no such column is being maintained in the Stamps Register, nor the daily entries are being verified and signed by the competent authority for its correctness. Further, no surprise check has been conducted by the competent authority, which is irregular. Elucidate reason.
- (iii) **Non-production of Stamp records** – As per the bill registers, payments on account of procurement of service postage stamps have been received in this office.
- (iv) **No month end summary of Stamp balance:** Month end summary of Stamps in hand has not been maintained in the register, which is irregular.

These discrepancies may please be rectified and compliance be shown to next Audit.

A.K. Bhatt

(A.K. BHATT)

I.A.O., Audit Party No. XXIII

PART-II

CURRENT AUDIT REPORT (2019 to 2021)

PARA-01:- Short deduction towards DGEHS Subscription-Recovery of Rs. 8,400/-.

Audit Memo. No. 03
Date: 05.07.2021

The "Delhi Govt. Employees Health Scheme (DGEHS)" is applicable for all Delhi Govt. Employees. As per the scheme, the details of which are also available on the website of Directorate of Health Services, Govt. of NCT of Delhi", following is the rate of subscription on the basis of pay of the Delhi Govt. Employees w.e.f. July, 2009:

S.No.	Grade Pay drawn per month	Rate of monthly subscription
1	UptoRs. 1650	Rs. 50/-
2	Rs. 1800, Rs. 1900, Rs.2000, Rs. 2400 &Rs. 2800	Rs. 125/-
3	Rs. 4200	Rs. 225/-
4	Rs. 4600, Rs. 4800, Rs. 5400 &Rs. 6600/-	Rs. 325/-
5	Rs. 7600 and above	Rs. 500/-

Further, the rate of subscription towards DGEHS have been revised w.e.f. **01 Feb. 2017** vide Order No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017 issued by Director General Health Services, DGEHS Cell, Directorate of Health Services, Govt. of NCT of Delhi. The revised rate of monthly subscription is as under:

S.No.	Corresponding levels in the Pay Matrix as per 7th CPC	Contribution (Rs. Per month)
1	Level : 1 to 5	Rs. 250
2	Level : 6	Rs. 450
3	Level : 7 to 11	Rs. 650
4	Level : 12 and above	Rs. 1000

During the test check of pay bill registers and other related records, it has been observed that the deptt. did not deduct the subscription towards DGEHS as per the above revised rates as per detail below and thus resulted in short recovery:

S. No	Name of the employee (S/ Shri /Ms.)	Pay Level	DGEHS Contribution		DIFF. TO BE RECOVERED	Period/ Month	Amount short deducted to be recovered
			DEDUCTED	TO BE DEDUCTED			
1.	Sudhir Kumar, SI (Delhi Police)(DOJ In Excise Deptt. 11.04.2019)	L:7	250	650	400	4/19 to 8/19 = 05 months (Deducted Rs. 650/- PM wef 09/2019)	2000
2.	Pawan Dahiya, SI (Delhi Police) (DOJ in Excise Deptt. 11.04.2019)	L:7	250	650	400	4/19 to 8/19 = 05 months (Deducted Rs. 650/- PM wef 09/2019)	2000
3.	Padam Singh, SI (Delhi Police) (DOJ in Excise Deptt. 10.07.2019)	L:7	450	650	200	10/19 to 11/19 = 2 months (Deducted Rs. 650/- PM wef 09/2019)	400

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4.	Rohit Kr. Gahlot, SI (Delhi Police) (DOJ in Excise Deptt. 12.07.2019)	L:7	450	650	200	11/19 to 06/21=20 Months (Deducted @ Rs. 650/- wef 7/19 to 10/19)	4000
TOTAL							8400

The facts and figures mentioned above may be confirmed and the recoveries may be made from the concerned officials and deposited into govt. account under intimation to the audit.

Other similar cases may also be reviewed if any, and the recoveries be made accordingly.

PARA-02:- Non Adjustment of huge outstanding Abstract Contingent Advances amounting to Rs. 19,72,231/-.

Audit Memo. No. 04

Date: 06.07.2021

Note under Rule 120 and Rule 162 of Receipt and Payment Rules provides that money drawn on Abstract Contingent Bills (ACB) for payments of advance to supplier would be adjusted within a period of one month from the date drawl of such bills.

As per records provided to the audit, the sum of Rs. **19,72,231/-** drawn on Abstract Contingency bills till 31/03/2021 were outstanding as on date. The breakup of outstanding/unadjusted advances is as under:-

Sr. No.	Bill No. & dated	Name of Agency	Amount (Rs.)
2019-2020			
1.	ACB-554, 01.10.19	MTNL LEASE LINES	690294
2.	ACB-656, 11.11.19	Nicsi	60000
2020-2021			
1.	ACB-158, 31.07.20	MTNL lease line	690292
2.	ACB-216, 28.08.20	VISHAL CHOUDHARY MEDICAL BILL	531645

Efforts may be made to for the adjustment of outstanding AC bills at the earliest under intimation to Audit.



PARA-03:- Short deduction of License Fees-Recovery of Rs. 5,280/-.

Audit Memo. No. 06

Date: 08.07.2021

The rates of license fee and water charges for the various types of the Govt. of NCT of Delhi Residential (General Pool) Accommodation have been revised w.e.f 01-07-2017 vide Order No. F.4 (1)/Misc/PWD&H/A-II/2004/2749-65 dated 10.03.2014 and and further revised w.e.f. 01.07.2020 vide Order No. F.4(1)/Misc./PWD&H/A-II-2004/Pt. File/8494-8588 dated 08.10.2020 issued by AHC (PWD), Deptt. of PWD & Housing, GNCT of Delhi. The rate of L/Fee of the govt. accommodation of Directorate of Estate, GOI, were also revised wef 01.07.2020 vide Order No. 1801112/2015-Pol.III dated 29.06.2020.

As per information provided to Audit, it has been observed that the office has not revised the License Fees in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fees as below:

The details of recovery to be made from the officer/official are given as under:-

Name of the Official		Sanjeev Kumar		Designation	D.R.
Address		Flat No. 909, Type II, Gulabi Bagh, Delhi			
Period w.e.f.	License Fees				Net amount recoverable
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered	
	License Fee @	License Fee@	License Fee@	License Fee@	
7/20 to 06/21	310	370	60	@ 60/- for 12 months	720

Name of the Official		Vijay Kr. Dass		Designation	S.I.(Excise)
Address		Flat No. 1834, Type II, DA Flats, Sindhora Khurd, Delhi			
Period w.e.f.	License Fees				Net amount recoverable
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered	
	License Fee @	License Fee@	License Fee@	License Fee@	
7/17 to 06/20	245	310	65	@ 65/- for 36 months	2340
7/20 to 6/21	245	370	125	@ 125/- for 12 months	1500
TOTAL					3840

Name of the Official		Kapil Mangain		Designation	LDC/Jr. Asstt.
Address		Flat No. 1762, Type II, Laxmi Bai Nagar, New Delhi			
Period w.e.f.	License Fees				Net amount recoverable
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered	
	License Fee @	License Fee@	License Fee@	License Fee@	
7/20 to 06/21	310	370	60	@ 60/- for 12 months	720

The facts and figures mentioned above may please be confirmed and the recoveries may be made and amount may be deposited in govt. account under intimation to Audit.

Other similar cases, if any, may also be reviewed and recoveries, if any, may be affected under intimation to the audit.

PARA-04:- Regarding non-condemnation and / or non-disposal of govt. vehicles and disposal of salvage i.e. defective spare parts of govt. vehicles

**Audit Memo. No. 09(A) & 09(B)
Date: 13.07.2021 & 14.07.2021**

(A) Non-condemnation and / or non-disposal of govt. vehicles

As per the record provided to Audit, the following govt. vehicles are lying off road since long time as per the details given below:

S.No.	Regn. No. of vehicle	Make / Model	Date of Purchase	Since when off-road
1	DL-1LS 8149	Tata 407	21.04.04	Date not provided
2	DL-2CAM 0008	Maruti Dzire	02.12.10	Dec 2020
3.	DL-2CAM 0009	Maruti Dzire	02.12.10	Dec 2020
4	DL-1CM 0008	Mahindra Xylo	06.06.11	June 2021
5	DL-6CJ 9652	Tata Indigo	24.06.11	06.11.2018
6	DL-6CJ 6416	Tata Indica	15.04.08	01.2017
7	DL-6CJ 6417	Tata Indica	15.04.08	19.12.2016
8	DL-6CJ 6402	Ambassador	10.04.08	27.05.2015
9	DL-6CJ 6403	Ambassador	10.04.08	07.12.2015
10	DL-2CM 9164	Qualis	21.04.04	09.04.2015
11	DL-2CM 9165	Qualis	21.04.04	20.08.2010

It is further observed that the department has taken up the matter MSTC for the e-auction of 04 condemned vehicles out of the above list vide its letter no. 6(1)/Ex/CTB/Veh/2011-12/278 dated 02.12.2020:

S.No.	Regn. No. of vehicle	Make / Model
1	DL-2CM 9164	Qualis
2	DL-2CM 9165	Qualis
3	DL-6CJ 6402	Ambassador
4	DL-6CJ 6403	Ambassador

The matter needs to be pursued further as almost 07 months have elapsed while sending letter to MSTC but no needful action seems to have been done till date.

The unserviceable / off-road / condemned vehicles not only occupies valuable space un-necessarily but also losing their monetary value with the passage of time.

(B) Non disposal of salvage i.e. defective spare parts of govt. vehicles

As per the information provided to Audit vide letter no. F. 6(5)/Ex/CT/Audit/2018-19/86 dated 14.07.2021, it has been observed that the department has not disposed – off the salvage i.e. defective spare parts of govt. vehicles.

Similar observations were raised by the Audit in the Audit Para No. 21 of 2006-2007 regarding non-disposal of salvage.

The salvage not only occupies valuable space un-necessarily but also losing their monetary value with the passage of time and therefore, should be disposed of at regular intervals as per the provisions contained in Rule 217 of GFR 2017.

Necessary steps may be taken to get the off-road vehicles condemned and /or disposed off, as the case may be, after following the necessary guidelines and laid down procedure on the subject, under intimation to audit. Further, disposal of salvage may be done as per Rule 217 of GFR 2017 under intimation to the Audit.



PARA-05:- Condemnation / disposal of obsolete / unserviceable store items having total book value of Rs. 13,29,688/-.

Audit Memo. No. 11

Date: 15.07.2021

The unserviceable stock / items not only occupies valuable space of store unnecessarily but also losing their monetary value with the passage of time.

It has been observed that following items are lying in the Store as dead stock / unserviceable items, as per the details provided to Audit by the department:

S.No.	Name of the obsolete / unserviceable / condemned item	Qty. (In Pcs.)	Date of purchase	Purchase Book Value (in Rs.)	Since when lying in the store
1	Chair	84	2012 & 2013	197731	More than one year
2	Photocopier Machine	05	2007 & 2011	877426	More than one year
3	TV	06	2009 & 2012	187000	More than two year
4	Water Dispenser	05	06.06.2012	50991	More than two year
5	Hot Case	05	31.03.2014	16540	More than three year
TOTAL				1329688	

Necessary condemnation and subsequent disposal of un-serviceable items lying in the store may be done as per Rule 217 of GFR 2017 under intimation to Audit.

PARA-06:- Non Production of Records.

Audit Memo. No. 07

Date: 08.07.2021

The following record & information pertaining to the audit period 2019-2021 has not been provided to Audit till date:

1. Service Postage stamp account
2. Record related to Luxury Tax Branch i.e. detail of outstanding recovery of all Taxes as per Demand and Collection Register assessed during the year 2019-20 and 2020-21 and balance thereof of non recovery of amount
3. Records related to MNTP Branch, Computer Branch and vehicles log books.
4. Record and files related to Excise Supply Chain Management System (ESCIMS)

The same may be shown to the next audit.



(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

TAN 1: Improper maintenance of Pay Bill Registers.

Audit Memo. No.01
Dated: 29.06.2021

During the test check of the PBRs, the following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like Pay (Basic + Grade Pay)/ Pay level, columns related to date of joining, status of occupation / non-occupation of govt. residence, details of loan /advances/ refunds, installment No., etc. were also not found completely filled.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. Some cuttings & over-writings were also found in the PBRs at some places. Corrections, if any, should be made in the red ink by cancelling wrong entry and making fresh entry. The same should also be attested by DDO.
5. Checker's initials were not found at column no. 36 of PBR.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.



TAN 2: Inclusion of Aadhaar (Unique Identification) number in Service Book of Government Servants, non-verification of Service from concerned PAO and other discrepancies observed

Audit Memo. No. 08

Date: 12.07.2021

On test check of Service Books, it has been found that entry of Aadhaar Numbers has not been made in the Service Book of following staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It is therefore, advised that detail of Aadhaar Number of all employee be obtained and be entered in S/Books and also be mentioned in pension papers of the retirees so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Date of Appointment
1.	Kshitish Kumar Mishra	Assitt. Commissioner	23.01.1968	02.09.1994
2.	Jees M Beck	S.O	22.04.1968	01.08.1994
3.	Anil Kumar	ASO	30.06.1974	27.09.1995
4.	Vipin Kumar Singh	LDC	28.02.1987	01.07.2010

Further, as per rule 32 of CCS (pension) Rules, verification of service of the Government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. During test check of S/Books, the said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Date of Appointment
1.	Jees M Beck	S.O	22.04.1968	01.08.1994
2.	Anil Kumar	ASO	30.06.1974	27.09.1995
3.	Subhash Chand	ASO	02.05.1962	25.11.1985

(B) Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained accordingly. However, during test check of S/Books, the Service Book was not shown to the officials as no signature of officials were found obtained in the Service Book in the following cases:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	DOB	Date of Appointment
1.	Jees M Beck	S.O	22.04.1968	01.08.1994
2.	Anil Kumar	ASO	30.06.1974	27.09.1995
3.	Subhash Chand	ASO	02.05.1962	25.11.1985

Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in the following cases:

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.)	DESIGNATION	DOB	DOIA
1.	Vipin Kumar Singh	LDC	28.02.1987	01.07.2010
2.	Subhash Chand	ASO	02.05.1962	25.11.1985

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.

TAN 3: Discrepancies in Stock Registers

Audit Memo. No. 10

Date: 14.07.2021

Stock Register for maintained by the department has been scrutinized. The following shortcomings have been noticed:

1. Mandatory page counting certificate has not been recorded on the first page of Register for non-consumable stock. The same is invariably required to be recorded on the first page duly signed by the Officer Incharge.
2. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of items were undertaken by the deptt. in the Stock Register.
3. An erasure or over-writing of an entry once made in the Stock Registers is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines and should be countersigned by the Officer In-Charge.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.



(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI