



**AUDIT REPORT
ON
THE ACCOUNTS OF
FEDERAL BOARD OF REVENUE
(INLAND REVENUE & CUSTOMS)
AUDIT YEAR 2020-21**

AUDITOR-GENERAL OF PAKISTAN

TABLE OF CONTENTS

	Page
ABBREVIATIONS & ACRONYMS	i
PREFACE	iii
EXECUTIVE SUMMARY	v
CHAPTER-1 PUBLIC FINANCIAL MANAGEMENT ISSUES	1
CHAPTER-2 FEDERAL BOARD OF REVENUE	5
2.1 <i>Introduction</i>	5
2.2 <i>Comments on Budget and Accounts</i>	8
2.3 <i>Sectoral Analysis of FBR</i>	9
2.4 <i>Significant Issues in this Audit Report</i>	15
2.5 <i>Classified Summary of Audit Observations</i>	17
2.6 <i>Comments on the Status of Compliance with PAC Directives</i>	18
CHAPTER-3 NON-PRODUCTION OF RECORD	23
CHAPTER-4 INCOME TAX	26
4.1 Systemic issues in implementation of self assessment	26
4.2 Withholding of Income Tax	32
4.3 Worker's Welfare Fund	34
4.4 Income Tax Refund	35
CHAPTER-5 SALES TAX	38
5.1 Systemic issues in implementation of self assessment	38
5.2 Inadmissible adjustment of input tax	40
5.3 Further tax on supplies to unregistered persons	42
5.4 Application of incorrect rate of sales tax	43
5.5 Management failure to register taxpayers	44
5.6 Inadmissible / excess sanction of sales tax refund	46
5.7 Non-conduct of post refund audit	48

5.8	Excess refund of sales tax by FASTER system	49
CHAPTER-6	FEDERAL EXCISE DUTY	52
6.1	Short realization of FED	52
CHAPTER-7	CUSTOMS DUTY	54
7.1	Issues related to assessment and valuation of imported goods	54
7.2	Ineffective monitoring of public bonds	59
7.3	Non-disposal of confiscated goods/vehicles	60
7.4	Duties and Tax Remission for Export	62
<i>Annexure-1</i>	MFDAC	65
<i>Annexures (2-34)</i>	PERTAINING TO AUDIT PARAS	107

ABBREVIATIONS & ACRONYMS

AGP	Auditor-General of Pakistan
AGPR	Accountant-General Pakistan Revenues
ACL	Audit Command Language
AOP	Association of Persons
BTB	Broadening of Tax Base
CBR	Central Board of Revenue
CGA	Controller-General of Accounts
CGO	Customs General Order
CNIC	Computerized National Identity Card
COVID-19	Corona Virus Disease -2019
CTO	Corporate Tax Office
DAC	Departmental Accounts Committee
DR&S	Director Research and Statistics
EDS	Export Development Surcharge
ERS	Expeditious Refund System
FASTER	Fully Automated Sales Tax Electronic Refund
FATE	Facilitation And Taxpayers Education
FCA	Federal Civil Account
FBR	Federal Board of Revenue
FTA	Free Trade Agreement
FTR	Final Tax Regime
FY	Financial Year
GD	Goods Declaration
GDP	Gross Domestic Product
GFR	General Financial Rules
GPO	General Post Office
HQ	Head Quarters
HRM	Human Resource Management
I&I	Intelligence and Investigation
IR	Inland Revenue
IT	Information Technology
ITO	Income Tax Ordinance, 2001
LED	Light Emitting Diode
LTO	Large Taxpayers Office

MCC	Model Customs Collectorate
MFDAC	Memorandum for Departmental Accounts Committee
MR	Management Report
MTBF	Medium Term Budgetary Framework
MTO	Medium Taxpayers Office
NOC	No Objection Certificate
NTN	National Tax Number
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCT	Pakistan Customs Tariff
PPRA	Public Procurement Regulatory Authority
PRA	Post Refund Audit
PRAL	Pakistan Revenue Automation Limited
PTA	Preferential Trade Agreement
RPO	Refund Payment Order
RTO	Regional Tax Office
SAP/R3	Systems Applications and Products
SBP	State Bank of Pakistan
SIM	Subscriber's Identity Module
SRO	Statutory Regulatory Order
WBOC	Web Based One Customs
WHT	Withholding Tax
WPPF	Worker's Profit Participation Fund
WWF	Workers' Welfare Fund

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of expenditure and receipts of Government of Pakistan.

The Report is based on compliance with authority audit of Inland Revenue, Customs and expenditure of the Federal Board of Revenue for the Financial Year 2019-20. The Report also includes observations relating to previous years. The Directorates General Audit Inland Revenue and Customs, Lahore and Karachi conducted audit during the audit year 2020-2021 on test check basis with a view to reporting significant findings to the stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of rupees one hundred million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report which shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through next year's audit report. Sectoral analysis has been added in this report covering strategic review and overall perspective of audit.

Audit findings indicate the need for adherence to regularity framework besides instituting and strengthening internal controls to avoid recurrence of violations and irregularities.

Audit observations included in this report have been finalized in the light of departmental response and discussions in DAC meetings.

The Audit Report is submitted to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 for causing it to be laid before both Houses of the Majlis-e-Shoora [Parliament].

Dated: 19 February 2021

Javid Jehangir
Auditor-General of Pakistan

EXECUTIVE SUMMARY

Directorates General of Audit Inland Revenue and Customs, Lahore and Karachi, carried out audit of Federal Receipts pertaining to the Federal Board of Revenue (FBR) collected on account of taxes and levies of Customs Duty, Income Tax, Sales Tax, Federal Excise Duty (FED), Workers' Welfare Fund (WWF) and Workers' Participation Fund. Audit of expenditure incurred by the FBR and Revenue Division was also carried out.

The Directorates had a human resource of 161 and 20,307 available mandays during the audit year. The expenditure incurred by these directorates was Rs 250.71 million for the Financial Year 2019-20. The Directorates are authorized to conduct Regularity Audit (Financial Attest Audit and Compliance with Authority Audit), Performance/Special Audit and audit of Foreign Aided Projects pertaining to FBR.

The objective of audit was to ensure that the government revenue was accurately assessed, charged and deposited into the government treasury according to prevailing laws. Further, systems were in place to unearth incorrect declaration made by the taxpayers. Moreover, the expenditure incurred was in consistency with the nature of the appropriation to which it related and in accordance with applicable legislation, the rules and regulations.

a. Scope of Audit

The Directorates are mandated to conduct audit of 424 formations under FBR's jurisdiction. For FY 2019-20, FBR's total receipts were Rs 3,996.70 billion whereas it incurred an expenditure of Rs 30.47 billion and an amount of Rs 98.24 billion was paid by the FBR as refunds against Supplementary Grant No. IB0799¹. Out of total formations Audit covered 72 formations with an expenditure of Rs 23.50 billion pertaining to FY 2019-20. Further, Audit covered 154 formations with receipts of Rs 3,173.99 billion pertaining to FY 2019-20. In terms of percentage, the Audit coverage is 25% for expenditure and 15% for receipts (on the basis of sample amount).

This Audit Report also includes audit observations resulting from the audit of expenditure of two formations with expenditure of Rs 1.40 billion and

¹Federal Civil Account June Final 2020.

thirty eight (38) formation of receipt with revenue of Rs 733.66 billion pertaining to the Financial Year 2018-19.

In addition to the regularity audit reported here, the Directorates conducted Financial Attest Audit, Special Audits and Performance Audit whose reports are being published separately.

This Office also conducted audit of refund/ rebate / duty drawback issued under Prime Minister's Relief Package for COVID-19.

The pace of production of auditable record to audit teams remained very slow. The matter was repeatedly brought to the notice of FBR during audit activity but the issue remained unaddressed. Another limiting factor faced by the Audit teams was sudden changes in jurisdictions of field formations during the audit.

b. Recoveries at the Instance of Audit

As a result of audit, recovery of Rs 133,501.88 million is pointed out in this report, while Rs 294.91 million has already been recovered through DAC and verification of audit paras before the publication of the report. Recovery effected from January 2020 to December 2020 at the instance of audit remained Rs 27,832.33 million, which has also been verified by Audit.

c. Audit Methodology

Risk based approach was adopted during planning phase to identify areas prioritized in terms of risk in receipts and expenditure. In respect of expenditure, data was retrieved from SAR/R-3 system and ACL was used to desk audit to find out initial observations and draw samples. In respect of receipts, risk based desk audit checks were applied to draw sample and frame initial observations. Data of taxpayer was categorized based on their profiles/business entity (Corporate, AOP or Sole proprietor). Field audit teams also drew samples from the data available with the field formations in addition to the data provided by FBR (HQ).

d. Comments on Internal Audit

This office requisitioned internal audit reports alongwith other information to evaluate performance of internal audit of FBR. However, no response was received till finalization of this report. In the absence of information in respect of internal audit, the audit was unable to directly comment on the performance of internal audit functions of FBR. However, the recurrence

of audit observations on similar issues over the years indicates weaknesses in internal audit mechanism of FBR.

e. Key Audit Findings of the Report

- i) Systemic issues in implementation of self assessment scheme leading to short collection of income tax - Rs 80,074.19 million.¹
- ii) Non-withholding of income tax by prescribed persons - Rs 31,424.14 million.²
- iii) Issuance of refund without observance of prescribed law - Rs 1,002.31 million.³
- iv) Loss to government due to double payment of income tax refund - Rs 487.98 million.⁴
- v) Systemic issues in implementation of self assessment scheme leading to short realization of sales tax - Rs 1,518.78 million.⁵
- vi) Inadmissible adjustment of input tax - Rs 3,514.06 million.⁶
- vii) Non-realization of further tax on supplies to unregistered persons - Rs 627.54 million.⁷
- viii) Inadmissible / excess sanction of sales tax refund - Rs 739.14 million.⁸
- ix) Excess refund of sales tax due to inefficiency by FASTER system - Rs 654.01 million.⁹
- x) Issues related to assessment and valuation of imported goods - Rs 6,546.31 million.¹⁰
- xi) Blockage of government revenue due to non-disposal of confiscated goods/vehicles - Rs 3,155.91 million.¹¹

Audit recommends to:

- i) address systemic gaps in implementation of self-assessment scheme to enable prevention and detection of tax evasion and leakages that are occurring due to incorrect self-assessments;
- ii) develop a system which detects discrepancies between set of data declared in sales tax return viz a viz data provided in the income tax return for recovery of the tax due;

¹Para 4.1; ²Para 4.2; ³Para 4.4.(i); ⁴Para 4.4.(ii); ⁵Para 5.1; ⁶Para 5.2; ⁷Para 5.3; ⁸Para 5.6; ⁹Para 5.8; ¹⁰Para 7.1; ¹¹Para 7.3

- iii) devise a mechanism to detect and deter tax evasion by concealment of their income and enforce legal provisions against defaulters
- iv) link its software system with other departments and the taxpayer so that unexplained investment could be detected
- v) improve monitoring of withholding tax realization which constitutes a major portion of income tax, revenue;
- vi) invoke provisions of laws for recovery of duty/taxes at the import and export stages and strengthen the internal controls to avoid recurrence of similar irregularities;
- vii) conduct an internal assessment of the IT systems responsible to impose checks and controls on refund payments. Strict vigilance is a prerequisite for reliance of IT systems for time-bound refund payments.

CHAPTER-1 PUBLIC FINANCIAL MANAGEMENT ISSUES

This Chapter highlights significant issues relating to financial management, accounting and reporting at Federal Board of Revenue and State Bank of Pakistan/National Bank of Pakistan.

The primary accounting function based upon receipt vouchers relating to FBR's receipts is performed by FBR itself through departmental treasuries. FBR provided the collection record relating to its receipts (source document-reconciliation between FBR & AGPR). By analyzing Civil Accounts received from AGPR Islamabad and figures of tax receipts from main office of the State Bank of Pakistan, Karachi, and Head office of the National Bank of Pakistan Karachi, the Directorates General Audit Inland Revenue and Customs, Lahore & Karachi, raised observations both at micro (issued separately to FBR) and macro level. The macro level observations are clubbed into the following paras:

1.1 Variation in Figures of Tax Receipts (Net) between FBR and SBP - Rs 12,221 million

Para 3.4.2.12 of the Manual of Accounting Principles prescribes the procedure for reconciling books of account with the bank record at the close of each month. This reconciliation is to be performed in accordance with the policies and procedures set out in the Accounting Policies and Procedure Manual, GFR and Federal Treasury Rules.

Scrutiny of record of SBP maintained by Main Office, Karachi and reconciliation statements between AGPR & FBR up to the month of June (Final & Supplementary) 2020 shows that there was a net variation of Rs 12,221 million between AGPR figures and SBP figures as summarized below:

(Rs in million)

S. No.	Head of Account	Collection figures of FBR **	Collection figures of SBP (NET) *	Variation
	A	B	C	C-B
1	Income Tax	1,504,304.83	1,497,201.89	(7,103)
2	Customs	626,613.10	656,854.31	30,241
3	Sales Tax	1,596,876.90	1,562,760.23	(34,117)
4	Federal Excise Duty	250,473.60	249,230.68	(1,243)
	Total Taxes	3,978,268.43	3,966,047.11	(12,221)

* Source: As per record of SBP provided to Audit for FY 2019-20

** Source: Reconciliation of FBR with AGPR up to June (Final & Supplementary) 2020.

Implication

Non-reconciliation between figures of State Bank of Pakistan and figures reported by the FBR impaired the true and fair presentation of financial statements of the Federal Government.

Management Response

The department reported that the variation in figures has arisen because Audit has not added the figures of “Book Adjustment” and “Exports Development Surcharge” (EDS) available in the reconciliation certificates of Revenue Receipts in the figures of SBP, nor added the figures of WWF/WPPF in the figures of FBR.

DAC Directives

The DAC in meeting held on 25.11.2020 directed the Director Research and Statistics (DR&S) to provide the documents pertaining to Export Development Surcharge, Workers Welfare Fund and Book Adjustments to match the SBP figure with that of FBR figures and get it verified from Audit. However, no further progress was reported by the department till the finalization of the report.

Audit Recommendations

FBR treasuries and Director Research and Statistics (DR&S) should carry out reconciliation of tax receipts with SBP at micro and macro levels for sorting out the above-mentioned variations besides institutionalizing it in the system. Position in this regard needs to be justified and flaws in the posting/totalling be removed for authentic and accurate accounting.

[Para-1 of MR (FBR) 2020-2021]

1.2 Variation in figures of refund of tax receipts between FBR and SBP - Rs 520.90 million

Para 3.4.2.12 of the Manual of Accounting Principles prescribes the procedure for reconciling books of account with the bank record at the close of each month. This reconciliation is to be performed in accordance with the

policies and procedures set out in the Accounting Policies and Procedure Manual, GFR and Federal Treasury Rules.

Scrutiny of record (FCA June Final, 2020), figures of refund of Direct and Indirect Taxes of FBR and SBP's record payments of refunds/rebates disclosed that SBP's total is higher than that of FBR by Rs 520.90 million on account of variations in figures of Income Tax, Customs, Sales Tax and Federal Excise Duty, as tabulated below:

(Rs in million)

Head of Account	Figures of refund/ rebate of FBR*	Figures of refund of tax receipts of SBP **	Variation
	A	B	B-A
Income Tax	28,467.80	28,429.83	(37.97)
Customs	12,327.70	12,385.38	57.68
Sales Tax	93,152.70	93,256.38	103.68
Federal Excise Duty	20.90	418.41	397.51
Total	133,969.1	134,490	520.90

* Source: Figures provided by FBR.

** Source: As per record of SBP provided to Audit for FY 2019-20.

Implication

The variation in the figures of refund/rebate of both external sources, i.e., SBP and AGPR impaired the true and fair presentation of financial statements of the Federal Government.

Management Response

The department reported that it reconciles the "National Level" figures with office of the AGPR, Islamabad on "net" basis and any errors and discrepancies are settled in the accounts of the office of the AGPR by making "Transfer Entries/ Journal Entries", but that there is no such provision in the SBP System.

DAC Directives

The DAC in its meeting held on 25.11.2020 directed the DR&S to investigate the differences and share the outcome with Audit for verification.

However, no further progress was reported by the department till the finalization of the report.

Audit Recommendations

FBR treasuries and DR&S (FBR) should carry out reconciliation of refund/rebate payments with AGPR and SBP at micro and macro levels for sorting out the above-mentioned variations besides institutionalizing it in the system.

[Para-2 of MR (FBR) 2020-2021]

CHAPTER-2 FEDERAL BOARD OF REVENUE

2.1 Introduction

The Federal Board of Revenue (FBR) is the federal tax collection agency, responsible for the collection of income tax, sales tax, federal excise duty (FED) and customs duty. FBR is also responsible for collection of Workers' Welfare Fund under the Workers' Welfare Fund Ordinance, 1971 and Worker' Participation Fund established under Workers' Participation Fund Ordinance, 1968.

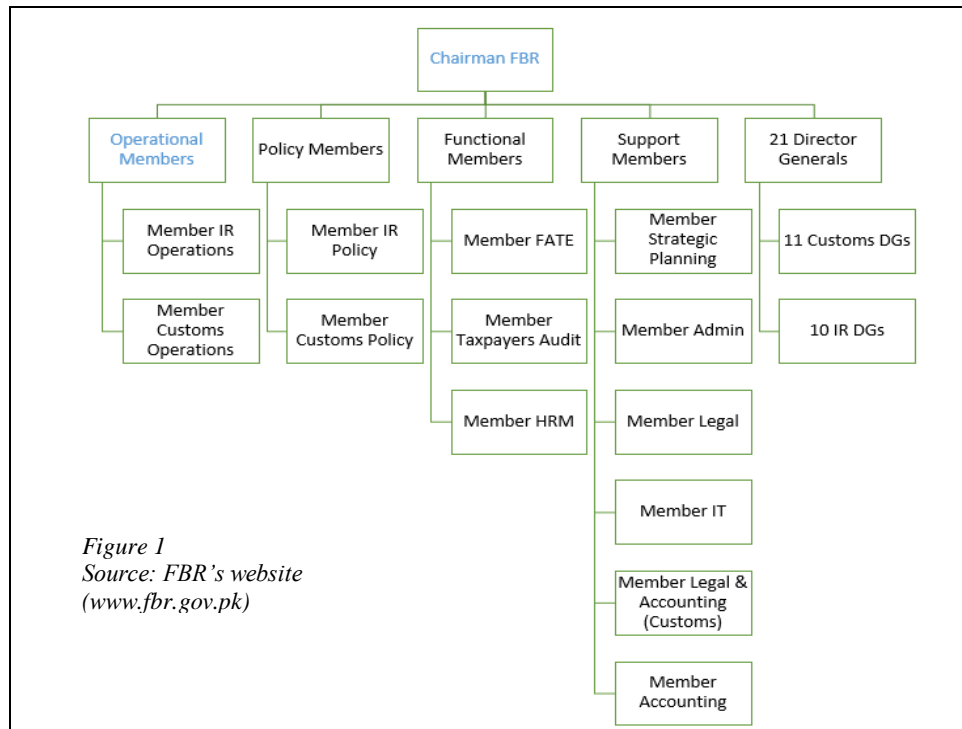
The Board itself is governed by the Federal Board of Revenue Act, 2007, which, among other things, repealed the Central Board of Revenue Act 1924, and renamed the CBR as FBR. The taxing powers of the FBR are currently embodied in the Income Tax Ordinance 2001, Sales Tax Act 1990, Federal Excise Duty Act 2005 and Customs Act 1969, which are amended frequently through the annual Finance Acts giving effect to the Annual Budget Statement of the Federal Government. Within the hierarchy of the Federal Government, FBR operates as an attached department of the Revenue Division as per Rules of Business, 1973.

Under the FBR Act 2007, the Board comprises not less than seven members and a Chairman appointed by the Federal Government, with the following important powers and functions:

- i. To implement the provisions of all the fiscal laws for the time being in force and to take any action, make policy, issue rules or guidelines for the purpose;
- ii. To implement international obligations pursuant to a treaty, resolution or any international commitment;
- iii. To promote voluntary tax compliance and to make the Board a service oriented organization in order to develop the Board into a modern efficient authority;

- iv. To enable electronic communication in respect of all taxation matters such as e-filing, e-payments, e-notice, e-notification, digital imaging, protocols or agreements as may be prescribed;
- v. To set up mechanism and processes that facilitate removal of grievances and complaints of the tax payers;
- vi. To direct or advise, where necessary, investigation or inquiry into suspected duty tax evasion, tax and commercial fraud, money-laundering, financial crimes cases and to coordinate with the relevant law enforcement agencies;
- vii. To take appropriate measures including internal controls to combat corruption within the organizations under the Board and provide checks to ensure the integrity of employees that is verified periodically through applicable procedure which shall be made one of the criterion for promotion and incentives;
- viii. To grant additional allowances or any other incentives and rewards to the employees and members of the Board; and
- ix. To prepare an annual report of its activities and present it to the Prime Minister, the National Assembly and the Senate.

The Board currently has 13 members (overseeing 11 wings) and 21 Directors General (11 for Customs and 10 for Inland Revenue), as detailed in Figure 1 below:



The Inland Revenue Wing has 25 field offices, each headed by a Chief Commissioner, as detailed below:

- a. four (04) Large Taxpayer Offices (LTOs) at Karachi, Lahore, Islamabad and Multan;
- b. one (01) Medium Taxpayer Office (MTO) at Karachi;
- c. three (03) Corporate Tax Offices (CTOs) at Karachi, Lahore and Islamabad;
- d. seventeen (17) Regional Taxpayer Offices (RTOs) at Karachi (which has two), Hyderabad, Sukkur, Quetta, Lahore, Multan, Bahawalpur, Faisalabad, Sargodha, Gujranwala, Sialkot, Rawalpindi, Islamabad, Abbottabad, Peshawar and Sahiwal.

The Customs Wing consists of four Chief Collectors (North, Central and South-Appraisalment, South-Enforcement) and 17 Model Customs Collectorates in Islamabad, Karachi, Hyderabad, Lahore Sialkot, Faisalabad, Multan, Peshawar, Quetta, Gawadar, and Gilgit-Baltistan. In addition, there are

Collectorates of Adjudication, Appeals and Directorates General of Intelligence & Investigation, Training & Research, Internal Audit, Post Clearance Audit, Transit Trade, Valuation and Input Output Co-Efficient Organization.¹

2.2 Comments on Budget and Accounts

As per reconciliation between FBR and AGPR for tax revenue for the year 2019-20 (June Final, 2020), tax revenue for the year 2019-20 was Rs 3,978.268 billion (excluding the amount of WWF). An expenditure of Rs 128.714 billion was incurred by FBR to collect this revenue. It may be mentioned that out of this expenditure, an amount of Rs 98.245 billion was utilized to pay off refunds to the taxpayer.

An overview of Appropriation Accounts (FBR Grants only) is tabulated below:

Table 1: (Rs in million)

Demand/ Grant No.	Original Grant	Suppl. Grant	Surrender	Final Grant	Actual Exp.	Excess/ (Savings)
44- Revenue Division	392.000	0	23.597	368.403	351.178	(17.225)
45- FBR	4,368.000	101,510.644	829.162	105,049.482	104,915.517	(133.965)
46- Customs	8,231.000	1,117.596	933.242	8,415.354	8,236.710	(178.644)
47- Inland Revenue	13,942.000	1,725.853	1,966.993	13,700.860	13,395.513	(305.347)
128-Development Grant of Revenue Division	1,818.238	0	421.208	1,397.030	1,815.314	418.284
Total	28,751.238	104,354.093	4,174.202	128,931.129	128,714.232	(216.897)

Source: Appropriation Accounts 2019-20 Provided by AGPR

There was saving of Rs 635.181 million in Grants No. 44, 45, 46 and 47 whereas an excess of Rs 418.284 million was noticed in Grant No. 128. Excess

¹ Source: FBR's website (www.fbr.gov.pk)

expenditure under Grant No.128 needs strong justification as similar funds (Rs 421.20 million) were surrendered by the department during the year.

Grant No 45 amounting to about Rs 105 billion pertains to the expenditure of FBR (HQ) and its ten field formations. Its major components during FY 2019-20 were refund payment through assignment account No. 270366-9 (Rs 98.24 billion), employees-related expenses Rs 2.310 billion and operating expenses Rs 1.68 billion including Rs 0.173 billion for physical assets. The surrendered amount of Rs 829.16 million was 0.79% of the total of original and supplementary grant, while the savings of Rs 133.97 million was 0.1% of the final grant. Refund payment through this grant were in addition to refund payments made via normal accounting procedure i.e. from deduct revenue heads.

This reflects weak budgetary planning and controls on expenditure not only for the FBR (HQ) but also in the filed formations.

2.3 Sectoral Analysis of FBR

This sectoral analysis comprises a brief description of the auditee organization, followed up by a review of its overall performance during FY 2019-20 and then specific discussion on certain areas of concern, namely collection on demand, withholding taxes, Customs-related issues and meeting overall MTBF targets of FBR.

2.3.1 Auditee Organization (FBR)

FBR is responsible to collect revenue on account of income tax, sales tax, federal excise duty and customs duty. Besides this, FBR is also responsible for collection of Workers' Welfare Fund and Worker' Participation Fund. The machinery for collection of taxes under FBR consisted of 32,753 personnel during the year under audit with an expenditure of Rs 30.47 billion. Further, an amount of Rs 98.245 billion was booked under head A03909 for disbursement of refund/ rebate to the taxpayers.

2.3.2 Overall Performance in FY 2019-20

Original target of FBR collection under all heads was at Rs 5,503.00 billion. However, the target was revised to Rs 3,908.00 billion during the year. FBR achieved this revised target by collecting Rs 3,996.70 billion under all the heads. FBR was not able to meet the revised revenue targets in respect of income

tax and FED, by 6.2% and 19.7%, respectively, as shown in the table-2 given below:

Table 2: FBR Collection Targets FY 2019-20 (Rs in Billion)

Tax Head	Target		Collection	Achievement (Revised Target)	
	Original	Revised		Absolute	Percentage
Income Tax (including WWF)	2,027.0	1,623.0	1,523.1	-99.9	93.8
Sales Tax	2,203.0	1,427.0	1,596.8	169.8	111.9
FED	384.0	312.0	250.4	-61.6	80.3
Customs Duty	889.0	546.0	626.4	80.4	114.7
All Taxes	5,503.0	3,908.0	3,996.7	88.7	102.3

Sources: FBR Year Book 2019-20

Figure 2 presents FBR's original and revised targets along with collection as a bar chart:

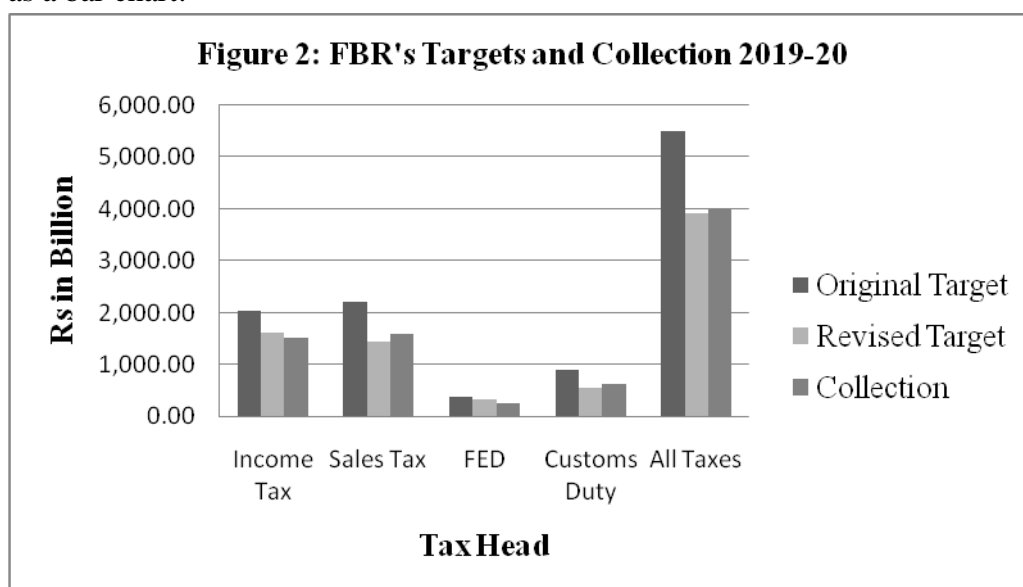
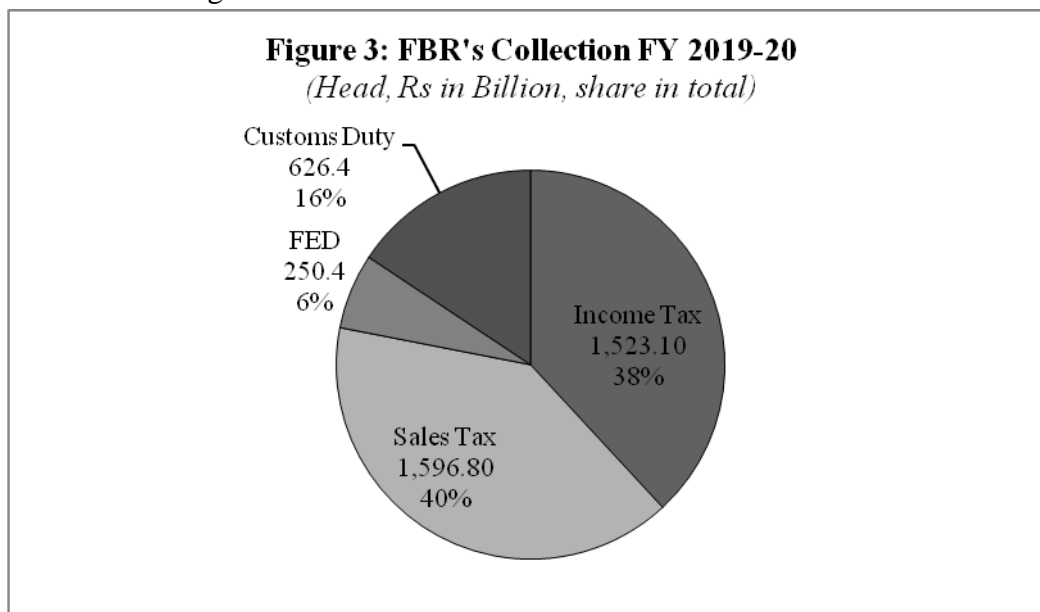


Figure 3 presents the share of each head of taxation in FBR's total collection during the Financial Year 2019-20:



Less collection of income tax than even the revised target suggests that FBR needs to put more effort in collection of direct taxes. The situation looks more alarming when analyzed in the wake of high reliance of FBR on withholding taxes. Indirect taxes are intrinsically regressive but over the years FBR has been unable to shift its focus towards direct taxes. Even multiple attempts in reorganization of FBR and input of enhanced incentives to the personnel have failed to improve the revenue collection.

2.3.3 Collection on Demand - FBR's Performance

In addition to income tax collected through self assessment system, department also detects cases of tax evasion and short realization and creates demand for income tax. This collection of income tax on demand reflects the real performance of the department towards revenue collection.

The FBR collected direct taxes of Rs 1,536.58 billion, Rs 1,445.51 billion and Rs 1,523.1 billion during Financial Years 2017-18, 2018-19 and 2019-20 respectively. The net recovery out of demand for the years remained Rs 102.91 billion, Rs 102.93 billion and Rs 60.81 billion respectively which is meagre keeping in view the huge establishment cost at Rs 25.43 billion, Rs 30.08

billion and Rs 30.47 billion respectively. Audit observed that collection on demand decreased by 41% during Financial Year 2019-20 compared to last year.

2.3.4 Withholding Taxes

As stated earlier, withholding taxes form a large part of collection for the FBR. It shows that FBR is relying on withholding agents to generate income tax revenue instead of increasing its capacity to earn more through its own efforts.

Withholding Taxes during FY 2019-20 amounted to Rs 1,091.5 billion (2018-19 Rs 959.98 billion), showing an increase of 13.7% over the previous year and contributing 72% of the total collection of income tax during the year. The ten major components of withholding taxes that contributed 86.4% to the total WHT collection are: contracts, imports, salary, telephone, dividends, bank interest, cash withdrawal, electricity and exports. Moreover, collection from subscribers of telephone increased by around 218%, followed by bank interest (120.4%), salary (69.4%), electricity (27.8%) and exports (11.6%). During the same period, collection from the heads of cash withdrawals, imports and dividends recorded a negative growth.

2.3.5 Customs related issues

Audit has repeatedly pointed out instances over the past several years where the imported goods were cleared by the Customs authorities on payment of duty and taxes but corresponding goods declarations were not recorded in the system operated by PRAL, or were incorrectly recorded under wrong headings (for example, vegetables as fruits). Audit recommends that goods declaration provided by the importers should be correctly recorded in the PRAL data before clearance.

2.3.6 Analysis of FBR Performance as per Targets in MTBF

Medium Term Budgetary Framework (MTBF) is the existing government model for setting indicators and targets for service delivery and performance in the public sector. This report compares FBR's performance targets as given in the "Federal Medium Term Budget Estimates For Service Delivery 2017-18 to 2019-20", issued by the Finance Division on 26th May 2017 ("MTBF 2017"), with the "Performance Based Budget 2020-21 to 2022-23", issued by the Finance Division on 12th June 2020 ("MTBF 2020"). Both these documents present and track FBR's performance and indicators and targets over the last

three years and their comparison yields important insights about FBR's overall performance. In summary, one may note that while FBR witnessed expansion of its infrastructure and personnel over the last three years, and sudden unprecedented increase in tax filers in FY 2018-19, it was unable to improve or even maintain the tax-to-GDP ratio, quality of its audit services, or average response time for critical operations in IT related complaints. Moreover, its investigative services also failed to meet the targets for detecting evasions of customs duty and income tax and prosecuting smugglers and tax evaders.

A brief summary of FBR's MTBF performance indicators and targets is given below:

- i. Infrastructure:** FBR's infrastructure expanded beyond the planned targets. As per MTBF 2017, the total number of new offices planned and forecast for the next three years was 15 (2 offices in first year, 5 offices in second year, 8 offices in third year), but FBR got 21 new offices by the end of this period (6 offices in first year, 3 offices in second year and 12 in third year), as per MTBF 2020.
- ii. Personnel:** FBR did not have any contractual posts and its regular posts saw steady increase over the last three years. As per MTBF 2017, total regular posts planned for 2017-18 were 21,525 increasing to 28,051 in 2018-19 and staying the same in 2019-20. However, as per MTBF 2020, the actual numbers for these years were 27,740; 28,051, and 32,753.
- iii. Enforcement services:** Following two indicators are important under this head:
 - a. Increase in tax filers:** This indicator showed surprisingly large fluctuations over the last three years. As per MTBF 2017, the planned and forecast annual increase was 10%, 12%, and 15%, respectively, for the next three years. However, as per MTBF 2020, the actual figures remained 11.4%, 76% and 6%. Particularly remarkable was the unprecedented rise of 76% in 2018-19, but only a 6% increase in 2019-20, which was the year of Covid-19. The sharp rise in 2018-19 of 76% was not matched

by concomitant rise in revenue showing the FBR was unable to scrutinize the returns submitted under self assessment system for any leakages.

- b. Tax to GDP ratio:** As in the case of number of tax filers, the tax to GDP ratio also behaved unpredictably over the last three years. As per MTBF 2017, the ratio was planned and forecast at 11.3%, 11.7% and 12.2% for the next three years. However, as per MTBF 2020, the ratio remained 11.2%, 9.9% and 9.3%, showing a steady decline. In fact, MTBF 2020 simply omitted to give the forecast figures for 2021-22 and 2022-23. Since tax to GDP ratio is the cardinal measure of tax collection, the MTBF figures reflected very poorly on FBR's overall performance and contribution to the economy.
- iv. Audit services:** An important indicator of the quality of audit performed by tax authorities is the percentage of tax realized in comparison to tax detected. As per MTBF 2017, the target percentage was planned and forecast at 20%, 22% and 25% for the next three years. However, as per MTBF 2020, the percentage remained 16.43%, 10% and 10% for these years. FBR not only failed to meet the targets but showed a decline in performance.
- v. Investigative services:** FBR performed beyond its targets for detecting the amount of evaded sales tax (Rs 40,982 million for FY 2019-20 against the forecast of Rs 23,600 million), values of seized goods (Rs 54,620 million against the forecast of Rs 14,000 million) and detecting the amount of evaded FED (Rs 2,772 million against the forecast of Rs 2,000 million). However, it showed a significantly below par performance with regards to other indicators for investigative services, especially keeping in view the expansion of its infrastructure and personnel over the last three years. For example, FBR failed to meet the forecast for detecting the amount of customs duty evaded (Rs 3,034 million against the forecast of Rs 8,500 million), and detecting the amount of income tax evaded (Rs 38,424 million against the forecast of Rs 71,000 million). Similarly, FBR also failed to meet its prosecution

targets with regards to smuggling (only 158 persons prosecuted against the forecast of 642 persons over three years) and tax evasion and fraud (only 103 persons prosecuted against the forecast of 360 persons over the three years).

- vi. **Data processing services:** As per MTBF 2017, average response time for critical operations in IT related complaints (PRAL) was planned to be reduced from 10 minutes to 5 minutes over the next three years. However, as per MTBF 2020, the average response time was fixed at 15 minutes. This showed that the FBR had simply given up any intention to improve the average response time.

2.4 Significant Issues in this Audit Report

Every year FBR initiates legal proceedings, against self-assessed record on risk based analysis, which it regularly identifies for wrongful self-assessed returns. However, external audit also regularly identifies instances of short collection of tax due to wrongful self-assessments. Audit was of the view that there are loopholes in FBR's analysis for detection of short collection of various taxes and duties. This fact is evident from the large number of such cases by external audit. Audit pointed out various irregularities, some of which are reported below:

2.4.1 Systemic issues in implementation of self assessment scheme leading to short collection of income tax

Self Assessment scheme for collection of income tax was introduced by FBR to facilitate tax payment. However, the scheme put extra responsibility on the departmental authorities to point out gaps in tax collection, through risk based scrutiny of self assessment record from taxpayers' returns. Every year FBR undertakes risk based analysis of self assessed record based on which it regularly identifies incorrect self assessed returns. However, despite efforts of FBR, external audit also regularly identifies instances of short collection of tax due to wrongful self assessments, which may be due to act of omission or commission. Audit observed that the taxpayer claimed the income tax credit. Neither the automation system of FBR nor the functionaries of field formation were able to flag and unearth the incorrect claim of tax credit.¹

¹Para 4.1

2.4.2 Non-withholding of income tax by prescribed persons

Withholding is an act of deduction or collection of income tax at source before the income accrues to the taxpayer. Non deduction of withholding tax at prescribed rates has also been identified as a systemic issue and reflected in previous audit reports. Major sources of withholding income tax are payments for: imports, exports, commission and brokerage, dividend, contracts, profit on debt, utilities and auction etc. In case of non/short deduction, the Income Tax Ordinance, 2001 requires FBR functionaries to initiate legal proceedings and collect the tax due from the defaulters. During audit of FBR for the audit year 2020-21, instances of such non deduction of withholding tax were identified.²

2.4.3 Issuance of refund without observance of prescribed law

Disposal of refund claims is a key indicator for measuring the operational performance of tax administration according to the laid down procedure for issuance of the refund. Accuracy in issuance of the refund not only protects the government interest in the revenue but also increases taxpayer's confidence on the department. Audit planned to evaluate the compliance of the procedure for issuance of refund. Audit observed various instances where the refund was issued without observing laid down procedure. The instances pointed out by Audit included cases of inefficient scrutiny of taxpayer's assessments, non deduction of outstanding liabilities from refund payments and incorrect adjustment of input taxes.³

2.4.4 Systemic issues in implementation of self assessment scheme leading to short realization of sales tax

Instances of short realization of sales tax have been regularly identified by Audit in its annual audit reports as a systemic issue of a major concern. During the audit of FBR for the audit year 2020-21, instances of short realization of tax due to incorrect self-assessment have been again identified based on scrutiny of record at eighteen (18) field offices.⁴

2.4.5 Inadmissible adjustment of input tax

Inadmissible adjustment of input tax is a recurring issue that has been repeatedly reported in the previous audit reports. During audit of FBR for the audit year 2020-21 also, instances of inadmissible input tax adjustments have been identified.⁵

²Para 4.2; ³Para 4.4; ⁴Para 5.1; ⁵Para 5.2;

2.4.6 Non/short realization of federal excise duty on steel products

According to Section 3 of the Federal Excise Act, 2005 Federal Excise Duty @17% is leviable on steel products. Audit observed that four registered persons (04) made supplies of steel products but did not pay or short paid the Federal Excise Duty leviable under the law.⁶

2.4.7 Under-valuation of imported goods

Section 25 of the Customs Act, 1969 provided the detailed procedure for determination of value of the imported goods. Audit, however, observed that three field offices of FBR did not assess the imported goods according to provisions of Section 25 of the Customs Act, 1969 or assessed them at values lower than the values fixed by the Directorate General of Valuation, Karachi.⁷

2.5 Classified Summary of Audit Observations

Audit observations amounting to Rs 133,501.88 million are raised in this Report as a result of the current audit of Federal Board of Revenue. Summary of the audit observations classified by their nature is as under:

Table2: Overview of Audit Observations

S. No.	Classification	Amount (Rs in million)
1	Non Production of Record	-
2	Receipts related irregularities	
	i. Direct Taxes	113,965.68
	ii. Indirect Taxes i.e. Sales Tax and FED	7,856.08
	iii. Customs	11,680.12
	Total	133,501.88

⁶Para 6.1; ⁷Para 7.1

2.6 Comments on the status of compliance with PAC directives

By taking aggregate mean from the table given below, only 48.24 % compliance of the of PAC directives was made. This reflected lack of seriousness by Federal Board of Revenue. Resultantly audit observations involving substantial revenue were piling up year after year and there was little action on the part of the FBR to address these. The situation is alarming as chances of recovery of revenue diminish with the passage of time.

(Direct Taxes)

Sr. No.	Audit Report Year	Total paras	Compliance received	Compliance not received	Percentage of Compliance (%)
1	1987-88	14	12	2	85.71
2	1988-89	39	27	12	69.23
3	1989-90	32	09	23	28.13
4	1990-91	41	18	23	43.90
5	1991-92	50	13	37	26.00
6	1992-93	64	35	29	54.69
7	1993-94	74	12	62	16.22
8	1994-95	46	07	39	15.22
9	1995-96	94	41	53	43.62
10	1996-97	71	21	50	29.58
11	1997-98	108	41	67	37.96
12	1998-99	64	08	56	12.50
13	1999-00	69	33	36	47.83
14	2000-01	88	54	34	61.36
15	2001-02	72	15	57	20.83
16	2002-03	49	12	37	24.49

17	2003-04	21	03	18	14.29
18	2004-05	36	15	21	41.67
19	2005-06	30	26	04	86.67
20	2006-07	29	04	25	13.79
21	2007-08	37	11	26	29.73
22	2008-09	54	19	35	35.18
23	2009-10	39	09	30	23.08
24	2010-11	34	13	21	38.24
25	2011-12	50	01	49	2.00
26	2012-13	32	04	28	12.50
27	2013-14	27	0	27	0.00
28	2016-17	42	20	22	47.62

Audit Reports not discussed in PAC

Sr. No.	Audit Year	Total Para	Status
29	2014-15	58	Not yet discussed in PAC
30	2015-16	37	Not yet discussed in PAC
31	2017-18	37	Not yet discussed in PAC
32	2018-19	42	Not yet discussed in PAC
33	2019-20	32	Not yet discussed in PAC

Indirect Taxes and Expenditure

Sr. No.	Audit Report Year	Total paras	Compliance Received	Compliance Not Received	Percentage of Compliance
34	1985-86	44	38	06	86.364
35	1986-87	55	25	30	45.454
36	1987-88	43	10	33	23.256

37	1988-89	32	27	05	84.375
38	1989-90	217	147	70	67.742
39	1990-91	67	49	18	73.134
40	1991-92	45	42	03	93.333
41	1992-93	99	44	55	44.444
42	1993-94	77	30	47	38.961
43	1994-95	72	15	57	20.833
44	1995-96	83	44	39	53.012
45	1996-97 Spl 1997	92	60	32	65.217
46	1997-98 Spl 1998	115	85	30	73.913
47	1998-99	99	65	34	65.657
48	1999-00	105	66	39	62.857
49	2000-01	125	81	44	64.800
50	2001-02	111	72	39	64.865
51	2002-03	90	36	45	40.000
52	2003-04	47	18	29	38.298
53	2004-05	39	21	18	53.846
54	2005-06	66	38	28	57.576
55	2006-07	63	30	33	47.619
56	2007-08	140	55	85	39.286
57	2008-09	119	36	83	30.252
58	2009-10	142	58	84	40.845
59	2010-11	87	11	76	12.644
60	2011-12	75	16	59	21.333
61	2012-13	66	12	54	18.182
62	2013-14	62	04	58	6.452
63	2016-17	65	14	51	21.538

Audit Reports not discussed in PAC

Sr. No.	Audit Year	Total Para	Status
64	2014-15	104	Not yet discussed in PAC
65	2015-16	65	Not yet discussed in PAC

66	2017-18	68	Not yet discussed in PAC
67	2018-19	84	Not yet discussed in PAC
68	2019-20	64	Not yet discussed in PAC

Customs

Sr. No.	Audit Year	Total Para customs	Compliance Received	Compliance not Received	Percentage of Compliance (%)
69	1985-86	32	29	3	91
70	1986-87	32	15	17	47
71	1987-88	26	0	26	-
72	1988-89	132	78	54	59
73	1989-90	10	7	3	70
74	1990-91	63	22	41	35
75	1991-92	53	46	7	87
76	1992-93	66	48	18	73
77	1993-94	9	3	6	33
78	1994-95	50	21	29	42
79	1995-96	45	23	22	51
80	1996-97 Special-97	44	36	8	82
81	1997-98 Special-98	69	51	18	74
82	1998-99	69	64	5	93
83	1999-00	30	24	6	80
84	2000-01	26	24	2	92
85	2001-02	23	19	4	83
86	2002-03	30	21	9	70
87	2003-04	39	25	14	64
88	2004-05	13	7	6	54
89	2005-06	25	19	6	76
90	2006-07	22	15	7	68
91	2007-08	35	19	16	54
92	2008-09	37	20	17	54

93	2009-10	82	63	19	77
94	2010-11	47	28	19	60
95	2011-12	128	38	90	30
96	2012-13	124	32	92	26
97	2013-14	86	18	68	21
98	2016-17	89	17	72	19
99	2017-18	82	11	71	13

Sr. No.	Audit Year	Total Para	Status
100	2014-15	107	Not discussed
101	2015-16	62	Not discussed
102	2018-19	52	Not discussed
103	2019-20	35	Not discussed

CHAPTER-3 NON-PRODUCTION OF RECORD

3.1 Non-production of auditable record by tax authorities

Section 14 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that the AGP has the authority to inspect any office of accounts including treasuries and other offices responsible for the keeping of initial or subsidiary accounts. Further, the officer in-charge of any office or the Department was obliged to afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Any person or authority hindering the audit function of the Auditor-General regarding inspection of accounts is to be subject to disciplinary action under relevant Efficiency and Discipline Rules.

- i. During audit, five (05) field formations under the jurisdiction of FBR did not provide following auditable record of Direct Taxes, Indirect Taxes and Customs to Audit despite repeated requisitions:
 - a. Record of refund / refund adjustments issued during the financial year 2019-20.
 - b. Income Tax and Sales Tax returns for the year 2019-20.
 - c. Record of assessment orders passed under Income Tax Ordinance, 2001 during the year 2019-20.
 - d. Withholding Statements filed u/s 165 of Income Tax Ordinance, 2001.
 - e. Exemption certificates issued under Income Tax Ordinance, 2001.
 - f. Files and Tax Audit reports of audit conducted u/s 25, 38 & 72 B of the Sales Tax Act, 1990.
 - g. Record of released bank guarantees in respect of importers and exporters through WeBOC.

- ii. During audit of refunds sanctioned under Prime Minister’s COVID-19 Relief Package, FBR (HQ) and eleven (11) field offices of FBR did not provide the auditable record requisitioned by audit teams despite repeated requests in 4,987 cases. Specifically, the following information and records that were essential to this special audit were not provided:
 - a. Copy of directives of Prime Minister of Pakistan for redemption of sales tax & income tax bonds;
 - b. Copy of Concept paper on FBR Refund Settlement Co. Ltd;
 - c. Copy of the package announced under the Prime Minister Relief Package for Covid-19 related to FBR along with legal backing for this package;
 - d. Criteria set for selection/rejection of cases for this package; Role of FBR(HQ)/Field offices in selection/disbursement process;
 - e. List of cases RTO/LTO/MCC-wise received from the field formations under Covid-19 package;
 - f. Total number and details of cases processed for income tax refunds;
 - g. Total number of unprocessed/pending cases with amount;
 - h. Total head-wise amount debited to Assignment Account and verified by the AGPR, Islamabad;
 - i. List of cases rejected with amount and reasons (RTO/LTO/MCC-wise); and
 - j. Copy of all e-RPOs in soft form.

Non-production of record is a violation of law, as it creates hindrance in discharging the constitutional role of the Auditor-General.

Implication

Due to non-production of record, Audit was not in a position to provide assurance that revenue collected was properly assessed, collected and deposited in government exchequer and refund was issued in accordance with prescribed laws and procedures.

Management Response

The LTO/CTO/RTO, Lahore and RTO Gujranwala replied that the record could not be provided due to COVID-19, however, the same is now available. MCC Sialkot replied that WEBOC is paperless system and files were not available with MCC. The department did not furnish reply in cases related to Covid-19 package.

DAC Decision

DAC in its meetings held on January 4 to 8 & 11 to 15, 2021 directed the LTO/CTO/RTO, Lahore and RTO Gujranwala to provide the requisite record to the visiting audit teams. DAC directed the MCC, Sialkot to take up matter with Directorate of Reforms and Automation for retrieval of bank guarantee acceptance/clearance data.

Audit Recommendations

Audit stresses that production of auditable record must invariably be ensured and disciplinary proceedings may be initiated against the responsible staff.

[Annexure-2]

CHAPTER-4 INCOME TAX

4.1 Systemic issues in implementation of self assessment scheme leading to short collection of income tax - Rs 80,074.19 million

Self Assessment and collection of income tax is governed under the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 alongwith miscellaneous clarifications issued by the FBR. The scheme was introduced by FBR to facilitate tax payments by minimizing contact of taxpayers with tax authorities. However, the scheme does not absolve the departmental authorities from the responsibility to point out gaps in tax due and in tax collected, through risk-based scrutiny of self-assessment record from taxpayers' returns.

Every year FBR undertakes risk-based analysis of self-assessed record of tax-payers, for identification of wrongful self-assessed returns. Despite efforts of FBR, external audit regularly identifies significant instances of short collection of tax due to incorrect self-assessments. Such lapses in self-assessment of due taxes are indicative of systemic gaps in implementation of self-assessment scheme by FBR.

Thus, audit has been reporting the issue of loss of revenue due to incorrect self-assessments, repeatedly in its annual audit reports. In the past three years, instances involving short realization due to wrong self-assessments on account of income tax receipts amounting to Rs 111,511.85 million (2019-20), Rs 74,633.70 million (2018-19) and Rs 122,541.69 million (2017-18) were pointed out by Audit.

During the financial year 2019-20, Audit was able to point out an additional recoverable amount of Rs 80,074.19 million in respect of collection of income tax, based on a sample-based scrutiny of self-assessment from 73 field formations. Out of the identified amount, Rs 5.14 billion have been accepted by FBR and charged to the taxpayers. Since audit was based on selected samples, the actual extent of wrong self-assessments undetected by FBR can be expected to be much greater.

Details of instances in which short-collection of tax due to wrong self-assessments was identified during audit of FBR for the audit year 2020-21 are as follows:

i. Short collection of tax due to declaration of income under incorrect head - Rs 18,690.30 million

Section 11 of the Income Tax Ordinance, 2001 classifies income under heads; Income from Salary, Income from Property, Income from Business, Income from Capital Gain and Income from Other Sources. First Schedule to the Income Tax Ordinance, 2001 specifies rates for determination of tax liability of taxpayers.

Audit observed that one hundred and forty five (145) taxpayers in fourteen (14) field offices of FBR, comprising twenty two (22) formations, misclassified their income under wrong heads, attracting less rates of tax. The department did not take any action under the law to collect tax due from the taxpayers. This resulted in short collection of tax of Rs 18,690.30 million.

[Annexure-3]

ii. Incorrect claim of tax credit - Rs 12,773.05 million

Section 65B and 65E of the Income Tax Ordinance, 2001, provides tax credits at prescribed rates to corporate industrial undertakings making further investments in existing plant and machinery, or using at least 70% equity raised through issuance of new shares for investing in existing or new plant and machinery. Section 100C of the Ordinance provides tax credit to non-profit organizations, trusts and welfare institutions if, their administrative and management expenses do not exceed 15% of their receipts and surplus income is also subjected to tax @ 10% on their surplus funds.

Audit observed that one hundred and eighteen (118) taxpayers under the jurisdiction of thirteen (13) field offices of FBR comprising twenty six (26) formations incorrectly claimed tax credit on purchase of plant and machinery. In one hundred and ten (110) cases the taxpayers either did not purchase plant and machinery at all but claimed the tax credit, or plant and machinery was not purchased out of the new equity. Similarly, tax credits were wrongfully claimed by eight (08) non-profit organizations, trusts or welfare institutions. Some of them claimed administrative and management expenditure more than 15% of their receipts rendering them ineligible for tax credits. Others had surplus funds but these were not taxed. Department was required to amend the assessments by initiating proceedings under the law. No action was initiated by the department leading to loss of revenue amounting to Rs 12,773.05 million.

[Annexure-4]

iii. Short-realization of tax due to discrepancy among figures of sales in income and sales tax returns - Rs 11,530.05 million

Section 111 of the Income Tax Ordinance, 2001 provides that where a person has concealed his income or suppressed the sales chargeable to tax, the amount will be taxed if not adequately explained by the taxpayer. Further, Section 3(1) (a) read with Section 26 of the Sales Tax Act, 1990 provides chargeability of sales tax at the rate of seventeen per cent of the value of taxable supplies made by registered person.

Audit identified instances of discrepancies in figures of sales in income and sales tax returns provided by taxpayers under self-assessment scheme in case of two hundred thirty five (235) taxpayers. These discrepant cases were identified in seventeen (17) field offices audited, comprising forty three (43) formations. In seventeen (17) cases the declared sales shown in sales tax returns were less than the sales shown in the income tax return for the same period. This led to suppression of sales and short realization of sales tax. In seventy six (76) cases, sales were declared less in income tax returns compared to sales tax returns for the same period. This led to suppression of revenue and consequently resulted in less realization of income tax. In one hundred and forty two (142) cases the taxpayers concealed their income as depicted in the wealth statements but did not offer it for taxation. Record of both sales tax returns and income tax returns of taxpayers was available with the department but it failed to detect the discrepancy. Further, the department failed to initiate legal proceedings against these taxpayers which resulted in short realization of tax of Rs 11,530.05 million.

[Annexure-5]

iv. Incorrect adjustment of tax payments – Rs 10,780.65 million

As per provision of section 168 of the Income Tax Ordinance, 2001 where an amount of tax is collected or deducted as adjustable income tax during the income year, the person shall be allowed effect of that tax payment while calculating his tax liability for that tax year in which the tax was collected or deducted.

Audit observed that in four hundred and seventy one (471) cases under the jurisdiction of sixteen (16) field offices of FBR comprising thirty four (34) formations, the assessing authorities allowed adjustment of advance tax in excess of tax actually collected or deducted. It was observed that in four hundred and

forty eight (448) cases withheld tax in the system was less than the claimed adjustment. In twenty three (23) cases, adjustment of withheld tax was inadmissible under the law. The department did not take any action to identify the wrong adjustment and recover the tax. This resulted in short recovery of tax amounting to Rs 10,780.65 million.

[Annexure-6]

v. Short levy of super tax – Rs 7,164.75 million

Section 4B of the Income Tax Ordinance 2001 provides levy of Super Tax for rehabilitation of temporarily displaced persons. Prescribed tax rate is four percent in respect of banking company and three percent in respect of other company having income equal to or exceeding Rs 500 million.

Audit observed that one hundred and thirteen (113) taxpayers in twelve (12) field offices of FBR comprising twelve (12) formations short-assessed their income for the payment of super tax. Department did not take any action to recover the tax due from the taxpayers. This resulted in short realization of super tax amounting to Rs 7,164.75 million.

[Annexure-7]

vi. Non-treatment of withholding tax as final - Rs 6,337.95 million

Section 148 of the Income Tax Ordinance, 2001 provides that tax collected by the Customs authorities at the time of clearing import of certain materials and goods would be treated as final tax instead of adjustment of tax against normal tax.

Audit observed that in forty one (41) cases of self assessment by taxpayers in six (06) field offices of FBR comprising fourteen (14) formations, tax collected on imports was treated as adjustable against normal tax instead of treating the withheld tax as final tax liability, leading to loss of revenue. The Department did not take remedial action to recover the revenue amounting to Rs 6,337.95 million.

[Annexure-8]

vii. Non-levy of minimum tax - Rs 5,184.30 million

Section 113 of the Income Tax Ordinance, 2001 provides levy of minimum tax on the basis of the turnover of the taxpayers if, otherwise, no tax is

payable due to any reason or tax payable under normal taxation is less than the minimum tax liability in respect of certain categories of the taxpayers. Similarly, section 153(3) provides for levy of minimum tax to those taxpayers who otherwise fall under final tax regime but opt to file return of total income under normal tax regime.

Audit observed that five hundred and eighty one (581) taxpayers in nineteen (19) field offices of FBR comprising thirty seven (37) formations, did not pay minimum tax. In four hundred and eighty (480) cases the taxpayers were obliged to pay minimum tax as the turnover was more than the basic threshold, and in one hundred and one (101) cases the taxpayer opted for tax under normal tax regime whereas they were obliged to finalize the tax liability under final tax regime as per law. No legal proceedings were initiated by the department to recover the said tax leading to non-realization of minimum tax amounting to Rs 5,184.30 million.

[Annexure-9]

viii. Incorrect adjustment of brought forward losses - Rs 3,800.08 million

Section 57 of the Income Tax Ordinance, 2001 provides that if a taxpayer sustained a loss under the head 'Income from Business' for a tax year, the loss would be carried forward to six following tax years and would be adjusted only against income earned under the head 'Income from Business' of such business.

Audit observed that ten (10) taxpayers in five (05) field offices of FBR comprising six (06) formations, filed their income tax returns by claiming adjustment of brought forward losses against the income under the head 'Other Income' instead of 'Income from Business'. However, the department did not take any action to amend the assessment to make good the short realization of tax which resulted in loss of revenue amounting to Rs 3,800.08 million.

[Annexure-10]

ix. Short-realization of tax due to claim of provisional expense - Rs 2,696.52 million

According to section 34 of the Income Tax Ordinance, 2001 a person accounting for income chargeable to tax under the head "Income from Business"

on an accrual basis is required to derive income when it is due to the person and is required to incur expenditure when it is payable by the person.

Audit observed that twenty six (26) taxpayers in seven (07) field offices of FBR comprising thirteen (13) formations claimed certain provisional expenses despite the fact that these neither accrued, nor were incurred, during the tax year. Therefore, these expenses were not admissible under the law against the income for the tax year. The inability of the Department to detect and rectify this wrong self-assessment of taxable income resulted in short realization of tax amounting to Rs 2,696.52 million.

[Annexure-11]

x. Short levy of tax due to grant of inadmissible depreciation allowance - Rs 611.12 million

Sections 22 of the Income Tax Ordinance, 2001 provides that a taxpayer would be allowed a deduction for depreciation against depreciable assets used in business for the tax year. Further, section 23 provides for initial depreciation allowance in a tax year in which the asset was first time used in the business. Rates for the depreciation allowance are provided in Third Schedule of above law at prescribed rates against taxable income.

Audit observed that twenty one (21) taxpayers in four (04) field offices of FBR comprising seven (07) formations, claimed depreciation allowance and initial depreciation allowance on the assets, which were not admissible under the law. In some cases initial depreciation was allowed on uninstalled assets while in some other cases incorrect rates of depreciation were allowed. Department did not take any action under the law to recover the tax due from the taxpayers. This resulted in short levy of income tax amounting to Rs 611.12 million.

[Annexure-12]

xi. Short realization of tax due to non-apportionment of expenses - Rs 505.42 million

Section 67 of the Income Tax Ordinance, 2001, read with Circular No. 12 of 1991, provides for apportionment of expenses between income earned under normal tax regime and income eared under final tax regime in proportion to their sales.

Audit observed that thirteen (13) taxpayers in six (06) field offices of FBR comprising eight (08) formations, carrying out business activities showed expenses under both normal and final tax regimes. As per law, they were required to apportion their expenses under normal tax regime and final tax regime in proportion to their sales, but taxpayers gave wrong self-assessments under which expenses were allowed on higher side in normal tax regime. Department failed in detecting and rectifying incorrect self-assessments, resulting in short realization of revenue amounting to Rs 505.42 million.

[Annexure-13]

Management Response

With regard to the instances of wrongful self-assessments, the department replied that an amount of Rs 5,141.76 million had been charged to taxpayers, and legal proceedings for an amount of Rs 74,585.66 million had also been initiated. No reply was provided for Rs 346.77 million.

DAC Decision

DAC in its meetings held from January 11 to 21, 2021 directed the department to recover the amount charged and complete the proceedings vigorously. DAC further directed to make compliance where no reply was provided. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends (i) early completion of the proceedings and recovery of the tax due, besides reply may also be provided for the remaining amount (ii) a more intensive and extensive review by the Department of income tax self-assessments for the year, to identify wrong self-assessments, considering that sample-based instances identified by Audit indicate potential tax revenue losses at a wider scale; the results of the review and identified recoveries to be shared with audit (iii) an analysis, rectification and reporting of gaps in implementation mechanism of self-assessment scheme, including mechanism for detection of wrong self-assessments.

4.2 Non-withholding of income tax by prescribed persons – Rs 31,424.14 million

Withholding is an act of deduction or collection of income tax at source before the income accrues to the taxpayer. Major sources of withholding income

tax are payments for: imports, exports, commission and brokerage, dividend, contracts, profit on debt, utilities and auction etc.

Sections 150, 152, 153, 155, 233 and 236 of the Income Tax Ordinance, 2001, read with section 161 provide that every prescribed person will deduct tax at the time of payment on account of dividend, technical services of non-resident person, supply of goods, execution of contract, brokerage & commission and payment to distributor and dealers and rent of property. Section 161 provides that the person who is responsible for the deduction of tax will pay the tax. In case of non/short deduction, the Income Tax Ordinance, 2001 requires FBR functionaries to initiate legal proceedings and collect the tax due from the defaulter.

Non deduction of withholding tax at prescribed rates, and lack of legal action thereon by FBR, is a recurring issue that has consistently been identified by audit in its annual reports.

For example, in the past three years instances involving short realization on account of non-deduction of income tax amounting to Rs 17,326.07 million (2019-20), Rs 8,258.34 million (2018-19) and Rs 33,111.76 million (2017-18), and lack of action thereon by FBR, have been pointed out by Audit on the issue.

During audit of FBR for the audit year 2020-21 as well, Audit observed that withholding tax either was short deducted or tax was not deducted but the department did not initiate any legal proceedings against the defaulters.

Audit observed that seven hundred and eighty (780) prescribed persons (withholding agents) in nineteen (19) field offices of FBR comprising fifty nine (59) formations were responsible for deduction of the tax at the time of making payments. These withholding agents failed to deduct the tax of Rs 1,946.18 million (on account of tax on payment of dividend), payment to non-residents at Rs 11,101.07 million (on account of tax on payment to non-residents), Rs 12,568.30 million (on account of tax on supply and execution of contracts), Rs 476.49 million (on account of tax on rent of property), Rs 1,725.35 million (on account of tax on brokerage and commission) and at Rs 3,606.75 million (on account of tax on distributors and dealers). The department was required to take legal action under the law to recover tax due from the defaulters. Audit observed that no such action was initiated by the department resulting in non-recovery of the tax amounting to Rs 31,424.14 million.

Management Response

The department replied that an amount of Rs 36.29 million had been charged and legal proceedings had been initiated under the law for the balance amount.

DAC Decision

DAC in its meetings held from January 11 to 21, 2021 directed the department to complete the proceedings. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends (i) early recovery of the charged and remaining amount (ii) improve controls for effective monitoring of returns and statements filed by the prescribed persons through FBRs' automated systems.

[Annexure-14]

4.3 Non-realization of Workers' Welfare Fund – Rs 977.06 million

Workers' Welfare Fund is a government charge on the taxable income of every industrial establishment so as to provide residential accommodation and other facilities for workers. FBR is responsible for the collection of WWF from industrial establishments and transferring it to the concerned department. Audit has been reporting gaps in collection of WWF repeatedly in its annual audit reports. For example, in the past three years instance involving short realization on account of non-realization of WWF amounting to Rs 1,126.32 million (2019-20), Rs 433.92 million (2018-19) and Rs 2,375.83 million (2017-18) have been pointed out by Audit. During audit of the audit year 2020-21 non-realization of WWF have also been pointed out.

Under Section 4 of the Workers' Welfare Fund Ordinance, 1971 every industrial establishment, whose total annual income exceeded rupees five hundred thousand, is required to pay Workers' Welfare Fund at the rate of two percent (2%) of its total income.

During audit of audit year 2020-21, Audit observed that five hundred and twenty nine (529) taxpayers in eighteen (18) field offices of FBR comprising forty two (42) formations did not pay WWF at the time of filing of income tax returns. The department was required to initiate legal proceedings to recover the same. However, it failed to take action against the taxpayers that resulted in non-

realization of WWF amounting to Rs 977.06 million, in the instant cases. The management also failed to prevent this systemic problem.

Management Response

The department replied that with regard to the instant cases legal proceedings had been initiated under the law.

DAC Decision

DAC in its meetings held January 11 to 21, 2021 directed the department to complete the proceedings regarding the identified cases. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends early completion of the proceedings and recovery of the tax due. Audit also stresses strengthening of scrutiny mechanism to identify such cases and to prevent future recurrence.

[Annexure-15]

4.4 Income Tax Refund

Disposal of refund claims is a key indicator for measuring the operational performance of tax administration in accordance with the criteria laid down under section 170 of the Income Tax Ordinance, 2001 and circular No. 05 of 2003. Accuracy in issuance of refund not only protects the Government interest in the revenue but also increases the taxpayer's confidence on the department. Audit has been reporting this recurring issue of irregularities in refund payments in its annual audit reports. For example, in the past three years instances involving incorrect issuance of refund amounting to Rs 2,043.65 million (2019-20), Rs 4,079.66 million (2018-19) and Rs 3,277.26 million (2017-18) were pointed out by Audit on the issue. During audit of FBR for the year 2020-21, irregularities in refund payments have again been identified as detailed below:

i. Issuance of refund without observance of prescribed law - Rs 1,002.31 million

Section 170 of the Income Tax Ordinance, 2001 read with circular No. 05 of 2003 of FBR provides that a taxpayer who has paid tax in excess of the amount which the taxpayer is properly chargeable is eligible for the refund subject to the conditions that there must be a valid assessment order for the claim of refund with applicable tax rates, there must be a refund application of refund

claimed, there should not be any outstanding tax liability against the taxpayer and there should not be any adjustment of final tax payment against normal tax liability.

During audit of FBR for the audit year 2020-21, instances of excessive refund have been observed. Specifically in forty two (42) formations of eleven (11) field offices two hundred and forty six (246) taxpayers were identified having been paid excess refund. These instances included seven (07) cases in which the refund was issued without adjustment of previous years' outstanding tax liability. In forty four (44) cases, the refund was issued where the tax deduction was to be treated a final tax liability. In one hundred and ninety five (195) cases tax liability was not calculated either on the basis of prescribed rate of tax or there was no valid assessment orders. Overall these cases led to incorrect issuance of refund amounting to Rs 1,002.31 million.

Management Response

Department replied in December, 2020 that the cases of Rs 984.69 million were under process, and no reply was received for an amount of Rs 17.62 million.

DAC Decision

The DAC, in its meeting held on December, 2020, directed the department to expedite proceedings for recovery of excess payments and furnish reply where no reply had been furnished earlier. However, no reply was received from the department till finalization of the report.

Audit Recommendations

Audit recommends: (i) fixation of responsibility against the officers/official in respect of wrong issuance of refund (ii) to expedite the legal/recovery proceedings (iii) further scrutiny of refund record to identify similar cases of excess payments, as audit's sample-based work indicated potential losses of revenue of a larger magnitude if entire population of refund transactions was taken into account (iv) examination of the issue in detail to identify and address systemic issues leading to the recurrence of such lapses of internal controls.

[Annexure-16]

ii. Loss to government due to double payment of income tax refund – Rs 487.98 million

Section 170 of the Income Tax Ordinance, 2001 read with circular No 5 of 2003 provides that a taxpayer who has paid tax in excess of the amount which is chargeable to taxpayer under this Ordinance may apply to the Commissioner for a refund of the excess. Where the Commissioner is satisfied that tax has been overpaid, the Commissioner shall apply the excess in reduction of any other tax due from the taxpayer and issue the balance to the taxpayer.

Audit observed that Corporate Taxpayer Office, Karachi issued refund of Rs 578.18 million in two hundred fifty four (254) cases despite the fact that the same refund was already issued by the department through FBR (HQ) Islamabad. This resulted in double payment of refund. Further scrutiny of the records revealed that department recovered excess amount of Rs 90.21 million in forty seven (47) cases. However, the balance amount of Rs 487.975 million has not yet been recovered in two hundred and seven (207) cases. Due to this Government sustained loss to that extent. Significantly, the matter has highlighted weakness in internal controls of the department, as despite heavy investments in information technology, duplicate payments of such magnitude could not be prevented.

Management Response

The department replied that legal proceedings had been initiated under the law.

DAC Decision

DAC in its meetings held from January 11 to 21, 2021 directed the department to complete the proceedings. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends (i) fixation of responsibility against the officers/official in respect of wrong issuance of refund and to expedite the legal/recovery proceedings (ii) strengthening internal controls, particularly IT-controls to identify and prevent duplicate payments.

[Para 3.3 SAR Refund (South)]

CHAPTER-5 SALES TAX

5.1 Systemic issues in implementation of self assessment scheme leading to short realization of sales tax – Rs 1,518.78 million

Instances of short realization of sales tax have been regularly identified by Audit in its annual audit reports as a systemic issue of a major concern. For example, in the past three years instances involving short realization amounting to Rs 5,304.60 million (2019-20), Rs 3,341.05 million (2018-19) and Rs 3,273.25 million (2017-18) have been pointed out by Audit on the issue. As the identified instances are based on a sample-based scrutiny of transactions, the actual scale of short-realization of sales tax due to wrong self-assessments submitted by tax-payers would be much greater.

During the audit of FBR for the audit year 2020-21, instances of short realization of tax due to incorrect self-assessment amounting to Rs 1,518.78 million have been identified based on scrutiny of record at eighteen (18) field offices. The specific areas of incorrect self assessment are detailed below:

i. Non-realization of sales tax on supply of taxable goods and services – Rs 1,278.29 million

According to Section 3(1)(a) & (2)(aa) of the Sales Tax Act, 1990 there shall be charged, levied and paid Sales Tax at the prescribed rates of the value of taxable supplies made by a registered person in the course or furtherance of any taxable activity carried on by him. Section 3 of Islamabad Capital Territory (Tax on Services) Ordinance, 2001 provides that Sales Tax on specified services rendered or provided in the Islamabad Capital Territory shall be charged, levied and paid at prescribed rates. Moreover, as per Tenth Schedule to the Act, the sales tax on bricks shall be paid on fixed basis in monthly return at specified rates for different regions or areas.

Audit observed that one hundred and sixty (160) registered persons under the jurisdiction of fourteen (14) field offices of FBR comprising twenty eight (28) formations, had supplied taxable goods such as fixed assets, scrap, wheat bran and crushed stones and services of construction, consultancy, leasing and management as declared in their income tax returns/ audited accounts/ sales tax

refund record but sales tax was not charged and paid as required under the law during the tax years 2018 & 2019. Moreover, nine hundred and three (903) brick kilns in four (04) field offices of FBR neither filed their sales tax returns nor deposited the fixed amount of sales tax as per above law. The tax authorities did not take any legal action to recover the government revenue. This resulted in non-realization of sales tax amounting to Rs 1,278.29 million alongwith applicable penalty and default surcharge.

[Annexure-17]

ii. Non-realization of minimum sales tax – Rs 240.49 million

According to Rule 157 of Chapter-XVII of Sales Tax Rules, 2006 inserted vide SRO 918 (1)/2019 dated 07.08.2019, where a registered person fails to file a return by the due date, an officer not below the rank of Assistant Commissioner, shall issue a notice to the registered person to file return within fifteen days failing which his minimum liability would be determined. Rule 158 (1) of the rules provides that the minimum tax liability of the registered person for a tax period shall not be less than the highest amount of tax paid by the registered person in any of the tax periods during the previous twelve months.

Audit observed that four (04) taxpayers registered with three (03) field offices of FBR comprising three (03) formations did not file Sales Tax returns for certain tax periods. The sales tax authorities were required to determine minimum tax liability and recover it under section 48 of the Act but no efforts were made. The lapse resulted in non-realization of minimum tax liability of Rs 240.49 million.

[DP No.19858-ST, 6741 & 6797-ST/K]

Management Response

The department replied that cases of Rs 687.01 million were under adjudication, cases of Rs 617.85 million were under process / examination, Rs 149.17 million under recovery, Rs 0.81 million not due, Rs 63.21 million not responded and Rs 1.54 million were contested by LTO Karachi on the basis that the BTB cannot take action on information provided by Audit, as the Audit has not provided the requisite detail of the buyers such as CNIC address, status of the buyers etc.

DAC Decision

DAC in its meetings held from January 11 to 21, 2021 directed the department to expedite the proceedings of under adjudication/process/recovery cases, submit reply in non responded cases and get the contested amount verified from Audit. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends: (i) pursuance of under process / adjudication / recovery cases and submit updated reply in non responded cases. In respect of contested case, Audit recommends early verification of the departmental stance. Audit also recommends that FBR may analyse and report on the weaknesses of its internal controls that lead to such lapses.

5.2 Inadmissible adjustment of input tax – Rs 3,514.06 million

Inadmissible adjustment of input tax is a recurring issue that has been repeatedly reported in the previous audit reports. For example, instances amounting to Rs 4,799.83 million, Rs 13,210.98 million and Rs 12,879.16 million were identified in audit years 2019-20, 2018-19 and 2017-18 respectively. During audit of FBR for the audit year 2020-21 also, instances of inadmissible input tax adjustments have been identified amounting to Rs 3,514.06 million. Detail of the said instances is given below:

i. Inadmissible adjustment of input tax due to non-apportionment - Rs 1,813.18 million

According to Section 8(2) of the Sales Tax Act, 1990 if a registered person deals in taxable and non-taxable supplies, he can reclaim only such proportion of input tax as is attributable to taxable supplies. Adjustment of input tax paid on raw materials relating to exempt supplies shall not be admissible. Section 73(4) of the Act provides that a registered person shall not be entitled to deduct input tax which is attributable to such taxable supplies exceeding, in aggregate, one hundred million rupees in financial year or ten million rupees in a tax period, as are made to a certain person who is not a registered person under this Act.

Audit observed that forty (40) registered persons under the jurisdiction of nine (09) field offices of FBR comprising thirteen (13) formations, either made taxable as well as exempt supplies or made excess supplies to unregistered persons than the prescribed threshold. The registered persons were required to

claim the input tax attributable to taxable supplies and the sales made to registered persons only, whereas the entire amount of input tax was adjusted by them without apportionment of input tax. The tax authorities did not initiate legal proceedings to recover the tax due. This resulted in inadmissible adjustment of input tax amounting to Rs 1,813.18 million.

[Annexure-18]

ii. Short realization of sales tax due to inadmissible adjustment of input tax – Rs 1,700.88 million

According to Section 8(1) of the Sales Tax Act, 1990 input tax adjustment is not admissible on goods or services not used in taxable supplies, goods used in or permanently attached to immovable property such as building and construction materials, vehicles and their parts, electrical and gas appliances, furniture, furnishings, office equipment and entertainment and goods for personal use, goods supplied to unregistered persons and services barred under respective provincial sales tax laws. Section 7(1) of the Act provides that for the purpose of determining tax liability, a registered person is entitled to deduct input tax from the output tax that is due from him in respect of a tax period.

Audit observed that two hundred and thirty six (236) registered persons under the jurisdiction of seventeen (17) field offices of FBR comprising thirty seven (37) formations had adjusted input tax against output tax on certain items, i.e. building material & construction materials, vehicles & parts, office equipment etc., goods supplied to unregistered persons and on services barred under respective provincial sales tax laws which were not admissible under the above law. The department did not initiate legal proceedings to recover the due amount of tax. This inadmissible adjustment of input tax resulted in short realization of sales tax of Rs 1,700.88 million.

[Annexure-19]

Management Response

The department replied that an amount of Rs 0.63 million was recovered, Rs 231.93 million under adjudication, Rs 5.36 million under recovery, Rs 3,257.53 million under process/examination, whereas an amount of Rs 19.24 million was contested.

DAC Decision

DAC in its meetings held from January 11 to 21, 2021 directed the department to expedite the proceedings of under process/adjudication/recovery cases, get the contested cases verified from Audit. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that under process/adjudication/recovery cases should be finalized at the earliest. In respect of contested case, Audit recommends early verification of the departmental stance. Audit also recommends that FBR may analyse and report on the weaknesses of its internal controls that lead to such lapses of inadmissible adjustments and identify measures for preventing or controlling the same.

5.3 Non-realization of further tax on supplies to unregistered persons – Rs 627.54 million

According to Section 3(1A) of the Sales Tax Act, 1990 in case of supply of taxable goods made to unregistered persons, further tax at the specified rate shall be charged on the value in addition to the rate specified in Section 3 of the Act.

Further tax was levied on taxable supplies made to unregistered persons through Finance Act, 2013 in addition to sales tax liability with certain exclusions. This tax was imposed to discourage the supplies to unregistered persons. For example, in the past three years instances involving non realization amounting to Rs 771.05 million (2019-20), Rs 990.31 million (2018-19) and Rs 498.04 million (2017-18) have been pointed out by Audit on the issue.

During the audit of FBR for the audit year 2020-21, instances of non realization of further tax amounting to Rs 627.54 million have again been noticed.

Audit observed that sixty (60) registered persons under the jurisdiction of fourteen (14) field offices of FBR comprising twenty five (25) formations had made taxable supplies to non-registered persons who were not end consumers. However, further tax as required under the law was not collected and deposited. The tax authorities did not initiate legal proceedings to recover the tax due which resulted in non-realization of Rs 627.54 million.

Management Response

The department replied that an amount of Rs 0.13 million was recovered, Rs 1.07 million not due, Rs 105.68 million under adjudication, Rs 519.33 million under process/ examination, Rs 0.80 million were under recovery and Rs 1.73 million were contested.

DAC Decision

DAC in its meetings held from January 11 to 21, 2021 directed the department to expedite the proceedings of under recovery / process / adjudication cases, get the contested amount verified from Audit. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that under process / adjudication / recovery cases should be finalized at the earliest. In respect of contested case, Audit recommends early verification of the departmental stance. Furthermore, to address the systemic recurrence of the issue audit recommends that FBR should strengthen its IT system based controls for identification of such instances. A time bound report by FBR on development / execution of such controls should be shared with Audit.

[Annexure-20]

5.4 Short realization of revenue due to application of incorrect rate of sales tax – Rs 596.48 million

According to Section 3 of the Sales Tax Act, 1990 read with SRO 1125(I)/2011 dated 31st December, 2011 as amended time to time, sales tax shall be charged at prescribed rates on sales of finished and unfinished articles of textile to unregistered persons outside the specified five sectors. Furthermore, Sr. No 18 & 47 of Eighth Schedule to the Act provides that Sales Tax on supply of reclaimed lead (if supplied to recognized manufacturer of lead and lead batteries) and locally produced coal shall be charged @ 5% and Rs 425 per metric ton or 17% ad valorem whichever is higher respectively.

In the past three years instances amounting to Rs 758.13 million (2019-20), Rs 1,749.32 million (2018-19) and Rs 134.76 million (2017-18) have been pointed out by audit on the issue. During the audit of FBR for the audit year

2020-21, cases of application of incorrect rate of sales tax amounting to Rs 596.48 million have been noticed.

Audit observed that eleven (11) registered persons under the jurisdiction of five (05) field offices of FBR comprising six (06) formations had made taxable supplies such as cotton yarn and cotton waste to unregistered persons outside the specified five sectors and two (02) registered persons under the jurisdiction of MTO Karachi and RTO Islamabad supplied reclaimed lead and locally produced coal and paid Sales Tax by applying incorrect rate of sales tax instead of applicable rate. The tax authorities did not initiate legal proceedings against the registered persons to recover the due amount of tax. This resulted in non/short-realization of sales tax amounting to Rs 596.48 million.

Management Response

The department replied that an amount of Rs 23.41 million was under adjudication and Rs 573.07 were under process / examination.

DAC Decision

DAC in its meetings held from January 11 to 21, 2021 directed the department to expedite the proceedings of under process/adjudication cases.

Audit Recommendations

Audit recommends that under adjudication / process cases should be finalized at the earliest besides strengthening of internal controls to prevent future recurrences.

[Annexure-21]

5.5 Management failure to register taxpayers in sales tax regime

According to Section 14 of the Sales Tax Act, 1990 read with Rule-6 of the Sales Tax Rules, 2006 if a person, who is required to be registered under the Act, does not apply for registration and the Commissioner Inland Revenue or any other officer, as may be authorized by the Board, after such inquiry as deemed appropriate, is satisfied that such person is required to be registered, he shall issue notice to such person and pass the order for compulsory registration, he shall cause the said person to be registered through computerized system.

Audit observed that twenty four (24) income tax filers in five (05) field offices of FBR comprising seven (07) formations, declared huge turnover in their

income tax returns of tax years 2018 & 2019, and four (04) registered persons under LTO, Karachi supplied taxable goods of enormous value to un-registered buyers. The department was required to initiate legal proceedings to get the buyers registered in sales tax regime as per law. There was a lack of efforts on the part of department as neither it registered the cases reported by Audit nor did it put its own efforts in identifying new cases for broadening of tax base despite the fact that the data/ information of unregistered persons was available on the record of the department. This resulted in non-registration of taxpayers involving loss of Sales Tax amounting to Rs 738.58 million, based on identified cases in audit sample. The scale of potential loss of sales tax on this count would be greater than this amount, if scrutiny is extended to departmental record beyond the sample selected by Audit.

Management Response

The department replied that cases of Rs 186.41 million were under adjudication, cases of Rs 453.42 million were under process / examination, and Rs 98.75 million were contested by LTO Karachi on the basis that the BTB cannot take action on information provided by Audit, as the Audit has not provided the requisite detail of the buyers such as CNIC address, status of the buyers etc.

DAC Decision

DAC in its meetings held from January 11 to 21, 2021 directed the department to expedite the proceedings of under adjudication/process and re-examine the para in the light of reply submitted by LTO, Karachi. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends: (i) pursuance of under process / adjudication cases, and registration of the persons (unregistered buyers) by seeking the data/ information from the record available with the department (ii) scrutiny of record beyond the audited sample to identify more instances of un-registered buyers (iii) strengthening of internal controls to identify data of un-registered individuals and businesses in department's record.

[Annexure-22]

5.6 Inadmissible / excess sanction of sales tax refund - Rs 739.53 million

Instances of inadmissible/excess refund of sales tax have been regularly identified by Audit in its annual audit reports. For example in the past three years instances involving inadmissible/excess sales tax refund amounting to Rs 679.52 million (2019-20), Rs 63.08 million (2018-19) and Rs 34.46 million (2017-18) have been pointed out by Audit on the issue. Further, admissibility of input tax is subject to provision of banking transactions in case of amounts exceeding fifty thousand rupees. Non compliance of this provision creates room for undocumented transactions. In the absence of record of banking transactions while adjusting input tax the veracity of sales tax refund could not be authenticated.

During the audit of FBR for the audit year 2020-21, instances of inadmissible/excess sales tax refund (including Refund under PM, Relief Package for Covid-19) amounting to Rs 739.53 million have been identified based on scrutiny of sample of transaction at twelve (12) formations. Out of the identified instances of inadmissible refund, an amount of Rs 59.38 million related to non provision of record of banking transactions. The specific instances of inadmissible refunds are detailed below:

i. Inadmissible payment of sales tax refund - Rs 118.15 million

Sections 8, 10 & 73 of the Sales Tax Act, 1990 read with Rule 36 of Sales Tax Rules, 2006 provide the procedure to be adopted for payment of sales tax refund.

Audit observed that in ten (10) field offices of FBR, in one hundred eighty six (186) cases, taxpayers claimed refund of sales tax amounting to Rs 118.15 million which was sanctioned on purchases on which input tax credit was not allowed under the law. Further, refund was sanctioned without verification of proof of payment through banking channel as required under the above mentioned rules during the financial year 2019-20.

[Annexure-23]

ii. Excess refund of sales tax due to weak internal controls - Rs 314.64 million

According to Section 10 (2) of the Sales Tax Act, 1990, if a registered person is liable to pay any tax, default surcharge or penalty payable under any

law administered by the Board, the refund of input tax shall be made after adjustment of unpaid outstanding amount of tax or, as the case may, default surcharge and penalty.

Audit observed that refund was paid by four (04) field offices of FBR to five (05) registered persons without recovery of the amount adjudged against the refund claimants. In the case of refunds issued through system, the adjudged recoverable tax was not fed in the system by the department that led to excess payment of refund. This lapse on the part of the department resulted in excess refund of sales tax amounting to Rs 314.64 million.

[Annexure-24]

iii. Payment of refund in excess of input tax actually consumed - Rs 306.76 million

According section 10(1) of the Sales Tax Act, 1990 read with Rule-33 of the Sales Tax Rules 2006, refund to the registered claimant shall be paid to the extent of input tax paid on purchases or imports that are actually consumed in the manufacturing of goods exported or supplied at the rate of zero percent or at reduced rates as per S.R.O. 1125(I)/2011 dated the 31st December 2011.

Audit observed that nine (09) field offices of FBR sanctioned excess refund in one hundred and sixty five (165) cases to taxpayers in excess of input tax actually consumed in zero rated/exported goods. This resulted into excess sanction of sales tax refund of Rs 306.76 million.

[Annexure-25]

Management Response

The department replied that amount of Rs 34.77 million under recovery, Rs 32.34 million was contested and cases of Rs 125.44 million were under examination, and of Rs 24.68 million were under adjudication. No response was given for Rs 522.30 million.

DAC Decision

DAC in its meetings held from January 11 to 21, 2021 directed the department to expedite the proceedings of under recovery / process / adjudication cases, get the contested case verified from Audit. The DAC settled the para to the extent of recovered and vacated amount of Rs 4.65 million.

Audit Recommendations

Audit recommends that under process/adjudication/recovery cases should be finalized at the earliest besides taking action against those responsible for sanction of undue refund. In respect of contested case, Audit recommends early verification of the departmental stance. Audit also recommends that FBR may analyse and report on the weaknesses of its internal controls that led to such lapses of inadmissible refund and identify measures for preventing or controlling the same. A time bound report by FBR on development / execution of such controls may be shared with Audit.

5.7 Non-conduct of post refund audit

According to Rule 36(1) of the Sales Tax Refund Rules 2006, issued vide SRO 555(1) 2006 dated 05-06-2006, after disposing of the refund claim, the officer-in-charge shall forward the relevant file to the Post Refund Audit Division for post refund audit, which shall, inter alia, include verification of input tax payment by respective suppliers and compliance of section 73 of the Sales Tax Act 1990.

Seven (07) field offices of FBR sanctioned sales tax refund for Rs 17,704.15 million during the year 2019-20 including refund issued under Prime Minister's COVID19 relief package but post-refund audit (PRA) was not conducted by the post refund audit divisions of the field offices to verify compliance of Section 73 of Sales Tax Act 1990. It was observed that post-refund audit division in most of field offices was not functional hence refund files were piled up for audit since many years. Detail is as under:

(Rs in million)

Sr. No.	Name of Formation	No. of cases sanctioned	Amount sanctioned
1	LTO Karachi	583	14,469.97
2	MTO Karachi	390	1,067.10
3	CTO Karachi	1618	952.10
4	RTO-I Karachi	318	178.84
5	RTO-II Karachi	1407	766.79
6	RTO Hyderabad	169	244.18
7	RTO Quetta	23	25.17
Total		4508	17,704.15

In absence of PRA, assurance regarding authenticity of refund could not be provided.

Criticality of post refund audit was illustrated by the case of M/s Al-Ghazi Tractor Ltd, identified during audit for the year 2020-21. The refund claimant was paid a refund of Rs 2,020.17 million during the year 2019-20. The department was required to secure bank guarantee as per provisions of SRO 363(I)/2012 dated 13.04.2012. However no bank guarantee was obtained from the refund claimant. This risk would have been mitigated through effective post refund audit which would have provided adequate assurance about authenticity of the refund.

Management Response

The lapse was pointed out in December, 2020. The department replied that legal proceedings had been initiated under the law.

DAC Decision

DAC in its meetings held from January 18 to 21, 2021 directed the department to complete the proceedings. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends that the system of post-refund audit should be made functional. Post-refund audit reports, relating to all cases sanctioned during the year should be prepared annually and shared with Audit for effective feedback, and compliance of Section 73 of Sales Tax Act 1990 be ensured, besides taking action against the responsible for sanction of undue refund.

5.8 Excess refund of sales tax due to inefficiency by FASTER system – Rs 654.01 million

According to Section 10(1) of the Sales Tax Act, 1990, if the input tax paid by a registered person on taxable purchases made during a tax period exceeds the output tax on account of zero-rated local supplies or export made during that tax period, the excess amount of input tax shall be refunded to the registered person. Rule-39(1) of Sales Tax Rules, 2006 provides that in cases where refund has been found to have been paid in excess of the amount due, such excess paid refund shall be recovered along with default surcharge besides any other penal action that may be taken under the Act.

The refund claimed by a claimant can be either sanctioned, deferred or rejected, meaning thereby that sum of refund sanctioned, refund deferred and refund rejected cannot be more than the refund claimed.

Audit observed that in four (04) field offices of FBR, in three hundred and two (302) cases, processed through FASTER system, out of claimed amount of refund Rs 5,117.05 million, an amount of Rs 640.34 was deferred and Rs 303.47 million was rejected. It meant that balance amount of Rs 4,173.26 million was available for sanctioning whereas an amount of Rs 4,827.27 million was found sanctioned. Audit is of the view that controls were found ineffective resulting in payment of refund in excess to that were actually claimed. The department did not initiate legal proceedings to recover the same which resulted in loss of revenue to the Government amounting to Rs 654.01 million.

(Rs in million)

S #	Name of Formation	No. of registered persons	Amount of refund claimed	Amount of refund deferred	Amount Rejected	Amount Admissible	Amount of refund sanctioned	Excess amount of refund
	1	2	3	4	5	6(3-4-5)	7	8(7-6)
1	CTO Karachi	152	2,014.64	337.84	0	1,676.80	1,905.23	228.43
2	RTO-I Karachi	03	0.95	0.47	0	0.48	0.95	0.47
3	RTO-II Karachi	88	2,255.90	302.03	0	1,953.87	2,110.74	156.87
4	LTO Karachi	52	776.93	0	303.47	473.46	591.22	117.76
5	CTO Karachi	06	67.48	0	0	67.48	216.71	149.23
6	RTO-I Karachi	01	1.17	0	0	1.17	2.42	1.25
	Total	302	5,117.07	640.34	303.47	4,173.26	4,827.27	654.01

Management Response

The department replied that legal proceedings had been initiated under the law.

DAC Decision

DAC in its meetings held from January 11 to 21, 2021 directed the department to complete the proceedings. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends that legal proceedings be finalized at the earliest besides taking action against those responsible for sanction of undue refund. Audit also recommends that FBR may analyse and report on the weaknesses of its internal controls that led to such lapses of inadmissible refund and identify measures for preventing or controlling the same. A time bound report by FBR on development / execution of such controls pertaining to FASTER, may be shared with Audit.

CHAPTER-6 FEDERAL EXCISE DUTY

6.1 Short realization of FED on steel products – Rs 205.68 million

According to Section 3 read with Sr. No 58 of the 1st Schedule and Sr. No.04 of Second Schedule to the Federal Excise Act, 2005, Federal Excise Duty is leviable @ 17% on the supply of steel billets, ingots, ship plates, bars and other rerolled products w.e.f. 01.07.2019. Further, as per Fourth Schedule of the Act, minimum production of steel products is specified, which subjects a taxpayer to the imposition of FED.

This para is being highlighted to point out the systemic issue of short realization of FED on various products and services that gets reported repeatedly in annual audit reports. The issue arises due to gaps in scrutiny of self assessed declaration. For example, in the past three years instances amounting to Rs 1,177.91 million (2019-20), Rs 6,077.32 million (2018-19) and Rs 8,164.29 million (2017-18) have been pointed out by audit on the issue. In current report instance of short realization of FED Rs 205.68 million on steel products has been pointed out by Audit which is detailed below.

During audit of FBR for the audit year 2020-21, it was observed that four (04) taxpayers registered with two (02) field offices of FBR comprising two (02) formations made supplies of steel products, i.e. ingots and billets but either did not pay or short paid FED leviable under the law. The department did not take any action to recover the government dues. The lapse resulted in short realization of FED of Rs 205.68 million.

Management Response

The department replied that an amount of Rs 196.56 million was under adjudication (subsequent to pointing out by Audit) and Rs 9.12 million was under process / examination.

DAC Decision

DAC in its meetings held from January 11 to 15, 2021 directed the department to expedite the proceedings of under adjudication/process cases. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that under process / adjudication cases should be finalized at the earliest. FBR should strengthen its system of scrutiny regarding declarations made under self assessment scheme to plug major gaps in the system which lead to significant loss of revenue.

[Annexure-26]

CHAPTER-7 CUSTOMS DUTY

Federal Board of Revenue collects customs duty which is one of major sources of revenue and essential to regulate international trade and foreign competition. Customs duty is levied at specified rates and collected at import and export stage of various goods into and outside Pakistan, respectively. Besides, duties, collection of allied taxes is also entrusted to customs authorities at the import and export stage.

The basis of valuation of levy of the customs duty is the transaction value of goods. The transaction value is the price actually paid or payable for the goods for delivery at the time and place of importation or exportation. The transaction value as declared by importer or exporter is normally accepted, except in cases where the buyer and seller of the goods are related persons and the price is not the sole consideration for the sale of goods, as well as in areas where based on internal scrutiny FBR finds discrepancy in declared values of goods imported or exported. The value of goods, in case of discrepancy, is determined based on existing valuation ruling or the data of related goods.

The department is responsible for collection of customs duties and allied taxes, import & export of legitimate cargo, trade facilitation, trade regulation and control of illicit trade of contraband goods.

Following key issues pertaining to audit of customs receipts were identified during audit planning and the same were identified during execution.

7.1 Issues related to assessment and valuation of imported goods – Rs 6,546.31 million

All goods imported into Pakistan are liable to customs duties at rates notified in the 1st Schedule of the Customs Act, 1969 and notifications issued from time to time. For application of these rates, value of imported goods is assessed in terms of methods prescribed in Sections 25 and 25A of the Act. Following issues are being highlighted by Audit regarding valuation and collection of goods at the import stage.

i. Non-realization of value addition tax on imported goods – Rs 2,155.28 million

According to 12th Schedule of Sales Tax Act, 1990 value addition tax shall be levied and collected @ 3% on all imported goods subject to exclusions as in conditions and procedures given.

Each year, Audit identifies cases of non-realization of value addition tax on imported goods. For example, during the years 2017-18, 2018-19 and 2019-20, Audit highlighted such deviations amounting to Rs 556.73 million, Rs 171.85 million and Rs 2,563.68 million respectively. Out of this total amount pointed out in last three years, an amount of Rs 3,237.85 million is still outstanding due to non-realization of value addition tax. The matter of non-realization of value addition tax is therefore of a significant and recurring nature.

Audit observed that in 3,272 cases scrutinized in nine (09) field offices of FBR, imported goods like SIM cards, vehicles and onions etc. were cleared without recovery of value addition tax. Non adherence to relevant laws and weak monitoring controls caused the loss of revenue of Rs 2,155.28 million in audited transactions which indicate a significant risk area in realization of due value addition tax.

[Annexure-27]

ii. Inadmissible exemptions/concessions – Rs 1,614.61 million

Section 19 of the Customs Act, 1969 read with its 5th Schedule, Section 13 of the Sales Tax Act, 1990 read with its Schedules and various other SROs issued from time to time, provide exemptions and concessions in duties and taxes on import of goods subject to fulfilment of conditions specified therein.

Each year, Audit identifies cases of inadmissible exemptions/concessions under various SROs/Schedules issued time to time. For example, during the years 2017-18, 2018-19 and 2019-20, Audit highlighted amounts of Rs 1,821.10 million, Rs 558.07 million and Rs 853.02 million respectively. Out of this total amount pointed out in last three years, an amount of Rs 3,160.64 million is still unrealized due to inadmissible exemptions/concessions under various SROs/Schedules. The matter of inadmissible exemptions/concessions under various SROs/Schedules is therefore of a significant and recurring nature.

Audit observed that in 1,814 cases in ten (10) field formations of FBR, the concerned officials cleared imported goods, such as pharmaceutical raw material, alfalfa seeds, vehicles, fabric, carpets etc., by granting inadmissible exemptions and concessions in duty and taxes despite the fact that the importers failed in fulfilling the requisite conditions. Non adherence to relevant rules and weak monitoring controls resulted in loss of Rs 1,614.61 million in audited transactions. This constitutes a significant risk area in realization of due duties and taxes on imported goods.

[Annexure-28]

iii. Under-valuation of imported goods – Rs 971.49 million

Section 25 of the Customs Act, 1969 provides the detailed procedure for determination of value of the imported goods. Further, Section 25A of the Act empowers the Directorate General of Valuation, Karachi to fix the value of imported goods or class of goods.

Each year, Audit identifies cases of under-valuation of imported goods. For example during the years 2017-18, 2018-19 and 2019-20 Audit highlighted amounts of Rs 1,399.64 million, Rs 550.94 million and Rs 1,892.22 million respectively. Out of this total amount pointed out in last three years, an amount of Rs 1,892.22 million is still unrealized due to under-valuation of imported goods. The matter of under-valuation of imported goods is therefore of a significant and recurring nature.

Audit observed that in 16,468 cases out of 673,302 cases in nine (09) field offices of FBR, the appraising staff assessed the imported goods like mineral coal, auto parts, sharpeners, LED strip lights and ovens etc., at lower value as provided in the valuation rulings issued by the Directorate General of Valuation, Karachi or compared to dominant data of identical goods. Non adherence to valuation rulings and provisions of Section 25 of Customs Act, 1969 resulted in loss of Rs 971.49 million in audited transactions. This constitutes a discrepancy of 2.45% in audited transactions which indicates a significant risk in realization of due duties and taxes on imported goods.

[Annexure-29]

iv. Non-finalization of provisional assessments - Rs 927.52 million

According to Section 81 of the Customs Act, 1969, where any goods are allowed to be cleared or delivered on the basis of provisional determination, the amount of duty, taxes and charges correctly payable on those goods shall be determined within six months of the date of provisional determination.

Each year, Audit identifies cases of non-finalization of provisional assessments within prescribed limit of six months. For example, during the year 2017-18 Audit highlighted an amount of Rs 155.68 million which is still unrealized due to non-finalization of provisional assessment and litigation thereof. The matter of delayed finalization of provisional assessment is therefore of a significant and recurring nature.

During the audit of audit year 2020-21, instances of non finalization of provisional assessment were again observed. For example, 619 cases in three (03) field offices of FBR, imported goods were identified by Audit in which assessment was made provisionally. However, the appraising staff failed to finalize the assessments within stipulated time. The instruments provided as guarantee against any shortfall in revenue by the importers were also not encashed to recover government dues. This resulted in non-realization of revenue of Rs 927.52 million.

[Annexure-30]

v. Non-realization of customs duties and anti-dumping duty - Rs 766.18 million

According to Section 18 of the Customs Act, 1969 read with SRO 680(I)/2019 dated 28.06.2019 and SRO 670(I)/2019 dated 28.06.2019, regulatory duty and additional customs duty was to be levied on imported goods respectively at prescribed rates therein.

Further, as per National Tariff Commission's Notification No.45/2016/NTC/Tiles dated 11.10.2017 issued in pursuance of Anti-Dumping Duties Ordinance, 2015 the anti-dumping duty was levied on certain items including tiles, steel sheets and lead pencils.

Each year, Audit identifies cases of non-realization of customs duties and anti-dumping duty. For example during the years 2017-18, 2018-19 and 2019-20 Audit highlighted amounts of Rs 155.85 million, Rs 2,447.49 million and

Rs 2,047.38 million respectively. Out of this total amount pointed out in last three years, an amount of Rs 4,634.89 million is still unrealized due to non-realization of customs duties and anti-dumping duty. The matter of non-realization of customs duties and anti-dumping duty is therefore of a significant and recurring nature.

Audit observed that in 2,988 cases in eleven (11) field offices of FBR, the appraising staff cleared imported goods like raisin, dried mulberry, tiles, stainless steel sheet, yarn, paper, dried plums and children playing magnets, etc., without realizing customs duty, regulatory duty and anti-dumping duty. Out of these cases, 2,137 cases amounting to Rs 505.76 million were related to customs duties. Whereas, 851 cases of Rs 260.42 million were related to anti-dumping duty. Non-adherence to relevant laws resulted in loss of Rs 766.18 million.

[Annexure-31]

vi. Short realization of federal excise duty - Rs 111.23 million

Federal excise duty on goods is leviable under Section 3 of the Federal Excise Act, 2005 at rates specified in the First Schedule to the Act.

Each year, Audit identifies cases of short realization of federal excise duty on goods. For example during the years 2017-18, 2018-19 and 2019-20 Audit highlighted amounts of Rs 38.6 million, Rs 101.61 million and Rs 61.14 million respectively. Out of this total amount pointed out in last three years, an amount of Rs 201.35 million is still unrealized due to short realization of federal excise duty on goods. The matter of short realization of federal excise duty on goods is therefore of a significant and recurring nature.

Audit observed that in 1,606 cases in four (04) field offices of FBR, federal excise duty on imports of goods like vehicles, energy drinks and edible oils etc., was either not recovered or recovered at rates lower than the rates provided in the First Schedule to the Act. This resulted in short realization of FED of Rs 111.23 million.

[Annexure-32]

Management Response

The department replied that cases for Rs 1,791.06 million were under recovery, cases for Rs 2,419.30 million were sub-judice, cases for Rs 706.49

million were contested and cases for Rs 1,440.39 million were under examination. No reply was furnished for cases of Rs 189.07 million.

DAC Decision

The DAC in its meeting held from January 4 to 8 and 11 to 14, 2021 directed the department to expedite recovery in admitted cases, pursue the sub judice cases and submit comprehensive reply in cases being contested/under examination/not responded to within sixty (60) days. The DAC further directed the MCC, Peshawar to take up the matter with Ministry of Law and Justice regarding levy of value addition tax on onions and get requisite certificates from Plant Protection Department regarding admissibility of exemption on seeds. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends for early recovery of admitted amount, seek early clarification from Ministry of Law and Plant Protection Department, besides fixing responsibility against the persons at fault, and strengthening of controls to curb recurrence.

7.2 Non-realization of duty and taxes due to ineffective monitoring of public bonds – Rs 1,600.00 million

According to Section 98 of the Customs Act, 1969, warehoused goods may remain in the warehouse for a period of six months, provided that the said period may be extended, on sufficient cause being shown by the owner of the warehoused goods and subject to the condition that he pays in advance surcharge on the duty and taxes involved at one per cent per month for the extended period.

Each year, Audit identifies cases of non-realization of duty and taxes on overstayed goods. For example during the years 2017-18, 2018-19 and 2019-20 Audit highlighted amounts of Rs 1,232.89 million, Rs 25.97 million and Rs 62.83 million respectively. Out of this total amount pointed out in last three years, an amount of Rs 457.35 million is still unrealized due to non-realization of duty and taxes on overstayed goods. The matter of non-realization of duty and taxes on overstayed goods is therefore of a significant and recurring nature.

Audit observed the time lapse on the part of customs authorities during audit for the audit year 2020-21 where in 717 cases in two field formations of FBR, no action was initiated for clearance of warehoused goods on payment of

duty and taxes leviable thereon where the stipulated warehousing period had elapsed. The extension was not applied by the importers in these cases. This resulted in non-realization of revenue along with surcharge amounting to Rs 1,600 million.

[DP Nos. 890,976,977& 1074-CD/K]

Management Response

The department reported that cases for Rs 107.09 million were under recovery, cases for Rs 11.74 million were sub judice and cases of Rs 1,481.17 million were under examination.

DAC Decision

The DAC in its meeting held from January 4 to 8 and 11 to 14, 2021 directed the department to expedite recovery in admitted cases, pursue the sub judice cases and submit comprehensive reply in cases being under examination to within sixty (60) days. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends early finalization of under process cases and expedite admitted recover besides fixing responsibility against the persons at fault. Controls may be strengthened to cater for this risk area.

7.3 Blockage of government revenue due to non-disposal of confiscated goods/vehicles – Rs 3,155.91 million

According to Section 182 of the Customs Act, 1969 read with Sections 82, 89, 169 and 201 of the Act, CGO 12 dated 15th June, 2002 and Rule 58(1) of the Customs Rules 2001, confiscated goods are required to be disposed of after observing codal formalities within the shortest possible time.

Each year, Audit identifies cases of blockage of government revenue due to non-disposal of confiscated goods/vehicles. For example, during the years 2017-18, 2018-19 and 2019-20 Audit highlighted amounts of Rs 2,452.73 million, Rs 3,057.67 million and Rs 3,302.55 million respectively. Out of this

total amount pointed out in last three years, an amount of Rs 7,192.70 million is still unrealized due to non-disposal of goods/vehicles. The matter of blockage of government revenue due to non-disposal of confiscated goods/vehicles is therefore of a significant and recurring nature.

During the audit of FBR for the audit year 2020-21, it was again observed that in 2,035 cases in seventeen (17) field offices of FBR confiscated goods such as vehicles, mobile phones, machinery, fabric, iron/steel/plastic scrap and food items etc., were not disposed of despite lapse of considerable time. These goods were deteriorating day by day and their value diminishing due to delay in their disposal. Non-adherence to relevant laws and weak supervisory controls resulted in blockage of government revenue amounting to Rs 3,155.91 million.

Management Response

The department reported that cases for Rs 2,603.84 million were under disposal, cases for Rs 2.67 million were under adjudication, cases for Rs 119.69 million were sub judice and cases for Rs 13.37 million were under examination. No reply was furnished for cases for Rs 416.34 million.

DAC Decision

The DAC in its meeting held from January 4 to 8 and 11 to 14, 2021 directed the department to expedite disposal of goods and pursue the cases pending with courts/adjudication and submit comprehensive reply for cases under examination/not responded to within sixty (60) days. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends early disposal of confiscated goods and pursuance of cases under adjudication/sub judice. It is also recommended that specific time frame may be specified for disposal of confiscated goods in order to ensure their timely disposal.

[Annexure-33]

7.4 Short realization of revenue due from DTRE users - Rs 377.90 million

According to Rules 307A (1) & 307E (1) of the Customs Rules, 2001, if a DTRE user fails to consume input goods in exports in full except wastage, he shall be liable to pay duties and taxes including additional duties or additional tax and penalties leviable on such goods under the relevant Acts or the Ordinance.

Each year, Audit identifies cases of short-realization of revenue due from DTRE users. For example during the years 2017-18, 2018-19 and 2019-20 Audit highlighted amounts of Rs 688.29 million, Rs 641.76 million and Rs 122.23 million respectively. Out of this total amount pointed out in last three years, an amount of Rs 1,261.58 million is still unrealized due to short-realization of revenue due from DTRE users. The matter of short-realization of revenue due from DTRE users is therefore of a significant and recurring nature.

During the audit of FBR for the audit year 2020-21, it was again observed that in eight (08) cases MCC Faisalabad did not take any action against the DTRE users who failed in disposal of unconsumed/un-exported input goods and by-products available with them. Non adherence to relevant laws and weak supervision of DTRE approvals granted by the department resulted in short realization of revenue of Rs 377.90 million.

Management Response

The department replied that an amount of Rs 0.79 million was under recovery and cases for Rs 377.11 million were under examination/under-disposal.

DAC Decision

The DAC in its meeting held from January 4 to 8, 2021 directed the MCCs to expedite the recovery proceedings and re-visit the cases and submit comprehensive reply within sixty (60) days. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends early recovery of government dues, besides fixing responsibility on the concerned staff. There is a need to curb recurrence of such lapses in future, by reviewing weaknesses in internal controls and taking measures to curb the same.

[Annexure-34]

Annexure-1**Details of MFDAC for the year 2020-21**

DGAIR & Customs, Lahore

S. No	Name of Formation	AIR No./ No. of Paras / DP No.	Title of Para	Total Amount (Rs. In million)
1	RTO Multan	19522 NPR Para-4	Irregular issuance of refund due to non invoking the provisions of section 236A(3) of the Income Tax Ordinance 2001	3.725
2		19522 NPR Para-7	Irregular issuance of refund due to non-recovery of withholding sales tax -	1.445
3		19522 NPR Para-8	Irregular sanction of sales tax refund due to non-verification of compliance of Section-73 of the Sales Tax Act –	0.858
4		19522 NPR Para-10	Excess issuance of refund due to adjustment of final tax	0.344
5		19522 NPR Para-11	Irregular sanction of time barred refund claim	0.214
6		19524-ST	Short Levy of Sales Tax	188.730
7		19525-ST	Non-realization of Extra Tax	19.850
8		19527-ST	Loss due to non-Levy of penalty for late, filing of return & depositing of Tax.	1.680
9		19528-ST	Excessive Utilization of Output Tax	0.290
10	DDO, RTO Multan (Expenditure)	F-4627-Exp	Loss of revenue due to non levy of Service tax on courier charges	0.148
			Inadmissible payment of conveyance allowance for leave period	0.023
			Non realization/withholding of sales tax	0.020
			Non-deduction of ZAKAT on Final Payment of G.P. Fund	0.008
			Irregular expenditure under the Head of Electronic Communication & Telephone & Trunk Calls	0.268
			Incurring expenditure without observing the Codal formalities	0.192
			Non-conducting of internal check	0
			Non-conducting of Physical Verification of Store/Stock	0
11		19575-Exp	Irregular/un-justified expenditure on account of POL and repair	7.200
12		19576-Exp	Laps of funds under the Contingencies Head	2.030
13		19578-Exp	Non recovery of interest on advances	0.546
14	Drawing & Disbursing Officer, RTO, Islamabad	F-4684 Para -8	Non maintenance of fixed assets register and non-conducting of physical verification.	0
15		Para -9	Non-conducting of internal audit	0
16	DC/AC, Customs, Traffic Accompanied/Un-accompanied baggage), Airport, Islamabad (Receipts Audit)	F-222-Cus Para -6	Non-realization of additional customs duty	0.026
17		Para -8	Short realization of government revenue due to clearance of goods without charging regulatory duty	0.014
18		Para -9	Non-reconciliation of government revenue receipts at accompanied baggage with National Bank of Pakistan	23.545
19		Para -1/II	Incomplete examination reporting of baggage / non baggage items cleared during traffic which may lead to possible loss	0
20		Para -2/II	Non realization of duty and tax due to inadmissible release of items not allowed after 1 st visit	0.008
21		Para -3/II	Excess release of food items without duty and taxes	0

22	DC (State Ware House & Auction) MCC AIIA, Lahore	F-405 Para-1/II	Short realization of government revenue due to grant of abatement without approval of competent authority	0.013
23		Para-2/II	Short-realization of Regulatory Duty on clearance of German Shefered (Male)	0.012
24		Para-3/II	Auction of banned items and fixation of low reserve price	0
25	DDO,Regional Tax Office, Peshawar (Expenditure)	F-4608 Para-8/I	Non disposal of unserviceable items and scrap	0.025
26		Para-9/I	Non deduction of withholding Sales Tax on various services	0.016
27		Para-10/I	Non deduction of Income Tax on repair of machinery and equipment	0.011
28		Para-11/I	Non-submission of Tax Return by the DDO to The Commissioner IR	0
29		Para-12/I	Non-Carrying out of Physical verification of Stores/Stocks	0
30		Para-13/I	Non-Maintenance of G. P. Fund Ledger of Class-IV Employees/ Broad Sheet	0
31		Commissioner IR Zone-II, LTO Lahore	F-4675 Prar-1/II	Non-realization of Sales Tax on sale of taxable goods
32	Prar-2/II		Loss of revenue due to inadmissible claim of provision against WPPF	41.711
33	DDO MCC Sialkot	F-124 Prar-7/I	Short/Non recovery of 5% House maintenance charges	0.066
34		8/I	Unjustified payment on account of legal charges	0.060
35		11/I	Un-authorized occupation and non-recovery of rent of official accommodation	0
36		12/I	Excess payment to staff working beyond sanctioned strength	0
37		1/II	Excess Sanction on account of Medical Charges	0.007
38		2/II	Non maintenance of various registers and non-conducting of physical verification	0
39	AC Customs (R&R), Sialkot	F-126 Para-6/I	Non-submission of proof of realization of foreign currency of exported goods-Rs.74,700/-	0.075
40		Para-10/I	Non authenticity of payment of rebate through WeBOC	0
41	AC Customs (BG/IB), Sialkot	F-129 Para-1/II	Unjustified benefit to the exporters	0
42		Para-2/II	Irregular release of goods against Bank Guarantee – Rs. 797,955/-	0.798
43		Para-3/II	Irregular release of indemnity bond/post-dated ChequeRs 380,000/-	0.380
44	DC Customs DTRE Sialkot	F-128 Para-1/II	Weakness of Internal control	0
45		Para-2/II	Irregular release of security instruments (IB/BG)-due to non-confirmation of realization of foreign exchange remittance	0
46		Para-3/II	Undue benefit to the DTRE Users due to grant of irregular extensions without obtaining fresh Security	0
47		Para-4/II	Non submission of appendix-III and non-conducting of post exportation audit	0
48	AC Customs (Manufacturing and Private), Bonds Sialkot	F-130 Para-1/II	Short realization of government dues – Rs. 5,778/-	0.006
49		Para-2/II	Short realization of government dues – Rs. 49,677/-	0.050
50		Para-3/II	Short realization of government dues on disposal of wastage	0
51		Para-4/II	Non-conducting of mandatory audit of licensees of manufacturing bonds	0
52		Para-5/II	Non revision /obtaining of Analysis Certificate for determination of input output ratio	0
53		Para-6/II	Unjustified benefit to the exporters	0

54	ZONE-1RTO, Gujranwala	F-4650 Para-11/I	Non realization of sales tax on advances	0.124
55		Para-13/I	Non realization of further tax	6.133
56	Commissioner Zone-II, RTO, Gujranwala	F-4663 Para-17/I	Closing of assessment proceedings without reply/ documentary evidence	5.187
57		Para-24/I	Inadmissible claim and adjustment of Input Tax	0.009
58		Para-27/I	Poor performance toward post refund audit, sales tax audit cases and revenue targets	0
59	Expenditure RTO, Gujranwala	F-4603 Para-4/I	Irregular expenditure due to non-observance of PPRA and General Financial Rules	10.000
60		Para-7/I	Non /Short recovery of Group Insurance from gazetted Officers	0.223
61		Para-8/I	Non recovery of interest on advances –	0.192
62		Para-9/I	Short/non realization of benevolent fund amounting	0.064
63		Para-10/I	Inadmissible Payment of House Rent allowance	0.066
64		Para-13/I	Non realization/withholding of sales tax	0.051
65		Para-14/I	In-admissible payment on account of Integrated Allowance	0.022
66		Para-15/I	Irregular withdrawal of government funds in the name of drawing & disbursing officer (DDO)	0
67		Para-16/I	Non maintenance of fixed assets register and non-conducting of physical verification	0
68		Para-17/I	Non disposal of unserviceable stores and stocks	0
69		Para-18/I	Non disposal of Off road/ condemn vehicles	0
70		Para-19/I	Non-conducting of internal audit	0
71	Chief Executive Officer (PRAL) Islamabad	F-4619 Para-1 Part-II	Irregular purchase of Google and Apple Developer Account for Mobile Application	0.019
72		Para-2 Part-II	Irregular purchase of Google and Apple Developer Account for Mobile Application	0.016
73		Para-4 Part-II	Non-conducting of Physical Verification of Stores / Stocks	0
74		Para-5 Part-II	Non deduction of conveyance allowance from salaries for the period of leave	0
75	Commissioner IR, Sialkot Zone, RTO, Sialkot	F-4651 Para-3 Part-I	In-admissible adjustment of input tax adjustment against exempt supplies	16.222
76		Para-15	Excess payment of ST refund due to claim of excessive consumption of raw material in exported goods	0.076
77		Para-16	In-admissible sanction of ST refund	0.065
78		Para-17	Non imposition of penalty for non-filing of monthly ST returns	0.065
79	Chief Commissioner IR, Expenditure Audit RTO, Sialkot	F-4677	Non-deduction of Zakat on GPF Advance	0.030
80			In-admissible payment of personal allowance	0.024
81			Non disposal of old newspapers/ unserviceable items	0
82			Non carrying out physical verification of stocks/ stocks	0
83			Non maintenance of GP Fund ledger of class-IV employee/ Broad Sheets	0
84	DC Import AFU, MCC Islamabad	F-223 Para-15 Part-I	Short-realization of revenue due to under-valuation of imported goods	0.029
85	DDO, MCC Islamabad	F-226 17/I	Non-surrendering/utilization of unspent balances	0
86		18/I	Un-justified expenditure incurred on POL and Maintenance of transport	0
87		1/II	Inadmissible expenditure on pay and allowances	0.013
88		2/II	Non-disposal of replaced auto parts	0
89	DDO, DG I & I, Islamabad	F-227 1/II	Inadmissible payment of Mobile phone charges	0.018
90		2/II	Inadmissible payment of Professional Fee regarding Advocates	0.018
91		3/II	Excess payment of Professional Fee	0.010
92		4/II	Non-disposal of replaced auto parts	0

93	DDO, DG PCA, Islamabad	F-229 1/II	Inadmissible payment of Mobile phone charges	0.018
94		2/II	Inadmissible payment of Professional Fee regarding Advocate on Record	0.018
95		3/II	Excess payment of Professional Fee	0.010
96		4/II	Non-disposal of replaced auto parts	0
97	DDO, Director I & I, Islamabad	F-230 6/I	Short deduction of Income Tax	0.038
98		1/II	Un-authorized expenditure on POL for Generator through doubtful billing	0.024
99		2/II	Inadmissible payment of House Rent Allowance	0.020
100		3/II	Inadmissible payment of Mobile phone charges	0.012
101		4/II	Non-disposal of replaced auto parts	0
102	AC State Ware House, MCC, Islamabad	F-231 1/II	Non physically checking of stock of state-warehouse	0
103		2/II	Non conducting the Internal Audit of State Ware House	0
104	AC Auction, MCC, Islamabad	F-232 1/II	Unlawful retention of 1/4 th earnest money of auction from 3 to 10	0
105	DD Preventive Functions and SWH, DG I & I, Islamabad	F-233 3/I	Unlawful retention of seized vehicles due to delayed handing over to authorized officer	0
106		4/I	Non-maintenance of data base of known smugglers their financiers and associates	0
107		1/II	Over-lapping of preventive functions in field offices of FBR	0
108		2/II	Non-submission of daily activity report by the field staff	0
109	AC SWH, AFU, MCC Islamabad	F-234 2/I	Loss of revenue due to non-forfeiture of earnest money	0.100
110		1/II	Non-disposal of confiscated Liquor 1456 bottles	0
111		2/II	Non conducting the Internal Audit of State Ware House	0
112		3/II	Late shifting of valuables to State Bank of Pakistan for safe Custody	0
113	AC Baggage, AFU, MCC Islamabad	F-235 5/I	Short-realization of revenue due to under-valuation of imports	0.023
114		6/I	Short realization of duty and taxes due to application of fix rate instead of normal rates of duty and tax	0.018
115		1/II	Short-realization of additional customs duty	0.014
116		2/II	Short realization of duty and taxes due to application of fix rate instead of normal rates of duty and tax	0.010
117		3/II	Non-imposition of redemption fine	0.007
118		4/II	Incomplete examination reporting of baggage / non baggage items cleared during unaccompanied/ Accompanied baggage scheme which may lead to possible loss of government revenue	0
119	AC Duty Free Shop, AFU, MCC Islamabad	F-236 1/II	Non checking of Registers and Non submission of monthly reports	0
120	DD State Ware House, Director I & I, Islamabad	F-237 9/I	Loss of government revenue due to release of goods on short amount of redemption fine	0.042
121		10/I	Short realization of government revenue due to non charging Sales Tax at retail price of third schedule items	0.030
122	Chief Commissioner (Expenditure Audit) CRTO Lahore	F-4614 Para-13	Non-devising mechanism for planning of procurements– Rs 8,999,989	9.000
123		Para-1 Part-II	Non-conducting of physical verification of stores and stocks	0
124	DC Customs (SWH) Bannu	F-157 Para1 Part-II	Non-conduct of stock taking in state warehouse	0
125	DC Customs (SWH) D.I.KHAN	F-158 Para1 Part-II	Non-conduct of stock taking in state warehouse	0

126	DC Customs (IMPORT) Dry port, Peshawar	F-146 Para1 Part-II	Inadmissible Exemptions Under covid-19 SRO	0.387
127	DC Customs (SWH) Mardan	F-157 Para3 Part-II	Non-conduct of stock taking in state warehouse	0
128	DC Customs (SWH) NOWESHERA	F-154 Para1 Part-II	Non-conduct of stock taking in state warehouse	0
129	DC Customs (SWH) ATO M Peshawar	F-150 Para1 Part-II	Non-conduct of stock taking in state warehouse	0
130	RTO-II (Zone-I), Lahore	F-4601	Loss due to non-apportionment of expenses under section 67 of the Income Tax Ordinance, 2001	1.244
131			Loss due to Unexplained Investment credited in the wealth statements	285.929
132			Loss due to Unexplained Investment	780.408
133			Unexplained Investment due to fake creditors and tax loss	271.685
134			Unexplained Investment due to suppression of imports and tax loss	131.280
135			Unexplained Investment due to suppression of purchase of vehicles and tax loss	262.603
136			Unexplained Investment due to suppression of business volume and tax loss	168.702
137	Corporate Zone, RTO Faisalabad	F-4667 Para 4/I	Loss of revenue due to excess claim of tax credit	139.605
138	Drawing & Disbursing Officer, RTO Faisalabad	F-4682 Para-5/I	Irregular payment on account of pay and allowances after transfer	1.113
139		7 / I	Non-payment of 4/5 th sales tax by the supplier	0.868
140		17 / I	Non-recovery of Performance Allowance during leave period	0.034
141		18 / I	Non/short deduction of sales tax from Service provider	0.028
142		19 / I	Non-surrendering of saving in budget	16.812
143		20 / I	Non disposal of unserviceable stores and stocks	0
144		21 / I	Non-conducting of internal audit	0
145		22 / I	Non-Carrying out of physical verification of Stores/Stocks	0
146	Collector Customs (Preventive) MCC, Multan	F-89-Cus Para-1/II	Irregular expenditure due to violation of PPRA Rules	0
147	Collector Customs, (Appraisal) MCC, Faisalabad	F-139-Cus Para-1/II	Non/short recovery of Group Insurance from Gazetted Officers	0.036
148		2/II	In-admissible payment on account of Integrated Allowance	0.016
149		3/II	Non/ short deduction of Benevolent Fund	0.016
150		4/II	Over payment of House Rent Allowance to the officials posted at remote station	0.013
151		5/II	Inadmissible payment of Mobile phone charges	0.010
152		6/II	Splitting up of expenditure to avoid the tender in violation of PPRA Rules	0
153		7/II	Irregular withdrawal of government funds in the name of drawing & disbursing officer	0
154		8/II	Non-surrendering/utilization of unspent balances	0
155	Assistant Collector Customs, (BWH) Multan, MCC, Faisalabad	F-85-Cus Para-1/II	Advance collection of customs duty to achieve revenue targets	0
156		2/II	Potential loss of government revenue due to application of incorrect rate of petroleum levy	0

157	Deputy Director Customs, I&I, Preventive and SWH, Multan (Receipts Audit)	F-92-Cus Para-3/I	Non destruction/disposal of confiscated goods	0
158	Director Customs, I&I, Multan	F-90-Cus Para-I/II	Non deduction of withholding Income Tax	0.018
159	A.C.Customs, (Import including IGM) MCC, Faisalabad (Receipts Audit)	F-141-Cus Para-7/I	Non-imposition of redemption fine/penalty on import of old and used items of machinery restricted in import policy order 2016	2.460
160	LTU, Lahore (Expenditure Audit)	F- 4605 Para-5/I	Misclassification of purchases under different heads of accounts	0.767
161		9/I	Non/short deduction of Group Insurance	0.007
162		10/I	Non/short deduction of benevolent fund	0.006
163		11/I	Non-Conducting of Internal Audit	0
164		12/I	Non-conducting of Physical Verification of Stores / Stocks	0
165	Zone-I, LTO, Lahore (Receipts Audit)	F- 4649 9/I	Undue benefit to Taxpayer as a result of issuance of Income Tax refund	6.142
166	Drawing & Disbursing Officer, RTO-II, Lahore	F-4604 8 / I	Non surrendering of unutilized budget	0.749
167		11 / I	Overpayment of pay due to non-deduction of contribution to the benevolent fund& group insurance	0.125
168		13 / I	Overpayment of pay & allowances	0.041
169		14 / I	Non-deduction of 1/5 th withholding sales tax	0.034
170		15 / I	Inadmissible payment of instructional allowance	0.020
171		01 / II	Overpayment of pay & allowance	0.008
172		02 / II	Short recovery of House rent allowance	0.005
173		03 / II	Non-maintenance of GPFund ledger of class-iv employees/broad sheets	0
174		04 / II	Non carrying out of physical verification of stores/stocks	0
175	Commissioner IR, Zone-I, RTO-II Lahore	F-4626 4 / I	Non-recovery of adjudged dues / arrears	52.073
176		9 / I	Short realization of Worker Welfare Fund (WWF)	1.413
177	Drawing & Disbursing Officer, RTO-II, Lahore	F-4599 05 / I	Excess expenditure under the head A01 "employees related expenses"	2.909
178		09 / I	Unauthorized expenditure of posting of employees in excess of sanctioned Strength	3.650
179		18 / I	Non Conducting Of Physical Verification Of Stores / Stocks	0
180		19 / I	Non -Maintenance Of G.P.F Ledger/ Broad Sheet Of Class-IV Employees	0
181		20 / I	Non-conducting of internal Audit	0
182	DDO, RTO Sargodha (Expenditure)	F-4597 05 / I	Non realization of sales tax due to non deduction by the DDO & non- payment by the vendor	0.050
183		7 / I	Non recovery of excess drawn salary	0.144
184		10 / I	Inadmissible payment of fixed TA/DA	0.041
185		11 / I	In-admissible payment on account of Integrated Allowance	0.040
186		12 / I	Short deduction of tax @ 5% on the payment of Transport Monetization	0.010
187		13 / I	Irregular payment of Special Allowance under defunct head of account	0.825
188		14 / I	Non/ short deduction of Benevolent Fund	0.026

189		16 / I	Inadmissible payment of honorarium-	0.026
190		17 / I	Inadmissible payment of conveyance allowance during leave period	0.044
191		19 / I	Non deposit of sales tax in Govt. Exchequer	0.011
192		20 / I	Irregular payment of cash reward	11.978
193		21 / I	In-admissible payment on account of Washing Allowance	0.009
194		22 / I	Non - Maintenance Of G.P.F Ledger/ Broad Sheet Of Class-IV Employees	0
195		23 / I	Non Conducting Of Physical Verification Of Stores / Stocks	0
196		24 / I	Non-conducting of internal Audit	0
197	RTO Sargodha	F-4598 6 / I	Short-levy of tax due on services	7.071
198	(ZONE-1)	11 / I	Non production of record	0
199		6669-Cus	Short realization of government revenue due to clearance of goods in commercial quantity without duty and taxes	0.240
200		6671-Cus	Short realization of government revenue due to grant of abatement without approval of competent authority	0.090
201	AC Customs (Unaccompanied Baggage), AFU, Islamabad	6673-Cus	Short realization of government revenue due granting depreciation without approval of competent authority	0.050
202		6863-Cus	Short realization of government revenue due granting depreciation without approval of competent authority	0.126
203		6865-Cus	Short realization of government revenue due to clearance of goods in commercial quantity without or lesser rate of duty and taxes	0.059
204		6866-Cus	Short realization of government revenue due to clearance of goods in commercial quantity without duty and taxes	0.031
205	AC Customs (Imports), Land Custom Station, Kharlachi	6966-Cus	Improper maintenance of ACL registers	0
206	AC Customs (Imports), Land Custom Station, Ghulam Khan	7037-Cus	Doubtful adjustment of duty & taxes in ACL register	0.797
207		7042-Cus	Improper maintenance of ACL registers and non-carrying out of credit verification of treasury challans	0
208	Deputy Collector Customs (Imports), AFU, MCC Islamabad	6718-Cus	Short-realization of Federal Excise Duty due to non-inclusion of additional customs duty and regulatory duty in assessed value	0.335
209		6804-Cus	Non-realization of Federal Excise Duty due to misclassification of aerated waters	0.174
210	AC Customs (Unaccompanied Baggage), AFU, Islamabad	6670-Cus	Short-realization of duty and taxes due to non-application of normal rates of duty and tax	0.110
211		6672-Cus	Short realization of duty and taxes due to under valuation of LED TV Samsung Brand	0.050
212		6864-Cus	Short-realization of revenue due to under-valuation of imported goods	0.060
213	Deputy Collector (Auction), MCC (E & C), Peshawar	6951-Cus	Improper determination of reserve price	0.449
214	AC Customs (SWH-A to M), MCC,	6943-Cus	Loss of revenue due to under-valuation of vehicle	0.272
215	Enforcement & Compliance, Peshawar	6944-Cus	Non-finalization of adjudication process	0.205

216	DC Customs, SWH Model Customs Collectorate, Islamabad	6851-Cus	Loss of government revenue due to release of goods by applying lesser rates of exchange to determine the customs value	0.064
217	Deputy Collector Customs, (SWH), MCC AIIA, Lahore	6689-Cus	Non-disposal of confiscated cigarette and Liquors	1.529
218	Deputy Director Intelligence SWH office of Directorate of Intelligence and Investigation, Rawalpindi	6879-Cus	Non-filing of appeal against the orders of adjudicating authority causing loss of government property	0
219	DC Customs, SWH Model Customs Collectorate, Islamabad	6853-Cus	Non-filing of appeal against the orders of adjudicating authority causing loss of government property	1.027
220	Deputy Collector (SWH), Peoples Colony Faisalabad, MCC Multan	6683-Cus	Release of confiscated goods without realization of further tax	0.367
221	Deputy Collector (SWH), Dryport Faisalabad, MCC Multan	6679-Cus	Release of confiscated goods without realization of further tax	0.631
222	Deputy Collector (SWH), Dryport Faisalabad, MCC Multan	6680-Cus	Release of confiscated goods against fake documentation	0.435
223	Assistant Collector Customs (Rebate), MCC Sialkot	6705-Cus	Non finalization of pending cases of rebate	608.973
224	AC Customs (Accompanied Baggage), AFU, Islamabad	6867-Cus	Non-reconciliation of government revenue receipts at accompanied baggage with National Bank of Pakistan	16.184
225	Deputy Director Intelligence SWH office of Directorate of Intelligence and Investigation, Rawalpindi	6876-Cus	Misclassification of Duty and Taxes collected at the time of release of vehicles at duty and taxes	11.936
226	Assistant Collector Customs (SWH/Auction) MCC Multan	6921-Cus	Non-realization/mis-classification of petroleum levy on auctioned petroleum products	3.280
227	AC Customs R&R, Sambrial Sialkot	6702-Cus	Irregular payment and non-recovery of rent for use of government vehicle	0.895
228		6703-Cus	Unjustified issuance of refund	0.070
229		6706-Cus	Excess payment of rebate due to non/short-deduction of value of non-rebate-able items	0.159

230	AC Customs BG/IB, Sambrial Sialkot	6737-Cus	Short realization of Govt. dues on unconsumed material	0.076
231	DC , DTRE, Faisalabad	6742-Cus	Non-realization of sales tax on un-exported goods	17.343
232	DC , DTRE, Siakot	6750-Cus	Non confiscation of imported material and non-recovery of penalty	400.026
233		6752-Cus	Short-realization of government revenue on wastage	2.108
234	AC Manufacturing & Private Bond, Sialkot	6759-Cus	Non encashment of Indemnity Bonds/ Post-dated Cheques	53.000
235	AC DTRE, Multan	6889-Cus	Non-realization of government revenue due to un-exported/unsold goods	7.511
236		6893-Cus	Non-conduct of post exportation audit of DTRE approvals	0
237	AC Imports, Multan	6896-Cus	Non-realization of government revenue due to inadmissible benefit of 5 th Schedule to the Customs Act 1969 and 6 th Schedule to the Sales Tax Act 1990	3.498
238	DD I&I, SWH, Rawalpindi	6925-Cus	Unlawful retention of seized goods/vehicles due to non handing over to authorized officer	187.124
239	D.C Customs (SWH), Nowshera	6955-Cus	Doubtful release of vehicle against mis-matching documents	0.825
240	DC Customs (Imports/Export), Torkham	6972-Cus	Realization of duty & taxes on weight lesser than declared weight	16.775
241	D.C Customs (Imports including IGM), Dry-port, Peshawar	7002-Cus	Under-valuation of joggers	6.740
242		7003-Cus	Non-realization of additional customs duty	4.878
243	DC Import, Dry Port, Ghulam Khan	7038-Cus	Non-traceability of imported goods in PRAL's data	0.214
244	DC Customs DTRE Faisalabad	6743-Cus	Non realization of fine from DTRE users due to failure to submit reconciliation statements in time	1.572
245		6748-Cus	Non-conduct of post exportation audit of DTRE approvals	0
246	DC Customs DTRE Sialkot	6753-Cus	Short-realization of government revenue due to application of incorrect rate of duty and taxes on unconsumed material	1.899
247		6754-Cus	Non-realization of duty and taxes on unaccounted/Unconsumed raw material	0.888
248		6756-Cus	Non-realization of duty and taxes on unaccounted/Unconsumed raw material due to mis-declaration of consumption record	1.948
249	DC Customs (Import including IGM), Dry Port MCC Islamabad	6793-Cus	Short-realization of revenue due to under valuation of imported goods	0.556
250	DC Customs Bonds (Manufacturing, Private and Public) Faisalabad	6811-Cus	Non realization of government revenue involved in overstayed imported goods	4.889
251		6813-Cus	Non realization of warehousing surcharge due to overstayed imported goods	2.349

252	DD, Preventive functions and SWH, I&I Islamabad	6861-Cus	Unlawful retention of seized vehicles due to non handing over to authorized officer	0.100
253	AC Customs (SWH), Peshawar	6941-Cus	Release of goods without confirmation of legal importand penalty	1.704
254	(A to G)	6945-Cus	Release of goods without proof of purchase	0
255	DC Customs (Imports including IGM), Dry-port, Peshawar	7023-Cus	Short-realization of withholding tax due to mis-interpretation of rules	0.814
256	MCC, Islamabad	6832-Exp	Non-filing of appeal in Applette Tribunal against order passed by Collector Adjudication in contravention of provision of Customs Act, 1969 and the prevention of Smuggling Act, 1977	0
257	Corporate Tax Office, Lahore	19507-ST	Inadmissible adjustment of Sales Tax on vluaddition tax	0.715
258	PRAL, Islamabad	19553-Exp	Non conducting of Internal Audit	0
259	DDO, FBR (HQ), Islamabad	19962-Exp	Non submission of monthly withholding returns by DDO to the Chief Commissioner	0
260	CTO Lahore	19517-IT	Non-recovery of arrears of income tax	261.840
261		19930-IT	Non-payment of admitted tax liability	1.310
262	RTO Peshawar	19767-IT	Short deposit of Tax Liability	1.250
263	RTO Islamabad	20108-IT	Non-recovery of arrears of income tax	613.220
264	RTO Gujranwala	19714-IT	Non-recovery of arrears of tax demand	435.730
265		19805-IT	Non-recovery of arrears of tax demand	388.440
266	RTO Lahore	19774-IT	Non-recovery of arrears	440.020
267		19681-IT	Non-recovery of arrears	392.360
268		20082-IT	Non-recovery of arrears of tax demand	530.660
269		20083-IT	Short levy of tax due to claim of excess tax credit	340.240
270	RTO Sialkot	20125-IT	Non realization of Withholding Income Tax U/S 149 of the ITO, 2001	2.640
271		20126-IT	Short-realization of Withholding Income Tax U/S 149 of the ITO, 2001	1.190
272	CTO Lahore	19698-IT	Non-realization of Withholding Income Tax U/S 149	392.960
273		19511-IT	Non-realization of Withholding Income Tax U/S 149 of the ITO, 2001	22.240
274	RTO Peshawar	19646-IT	Non-withholding of Tax u/s 149 of the Income Tax Ordinance, 2001	556.410
275	LTO Islamabad	19739-IT	Non levy of default surcharge under section 205(1B) of the Income Tax Ordinance, 2001	35.970
276		20068-IT	Non levy of default surcharge under section 205(1B) of the Income Tax Ordinance, 2001	146.370
277	RTO Peshawar	19442-IT	Non levy of default sucharge	1.200
278	RTO Faisalabad	19855-IT	Non-levy of default surcharge u/s 205(1B) of the Income Tax Ordinance, 2001	0.750
279	RTO Islamabad	19727-IT	Non-levy of default surcharge u/s 205(1B) of the Income Tax Ordinance, 2001	0.220
280		19621-IT	Non-levy of default surcharge u/s 205(1B) of the Income Tax Ordinance, 2001	1.390
281		19619-IT	Non-levy of default surcharge u/s 205(1B) of the Income Tax Ordinance, 2001	0.630
282	CTO Lahore	19904-IT	Non-levy of default surcharge	1.330

283	RTO Gujranwala	19711-IT	Non-levy of default surcharge u/s 205(1B) of the Income Tax Ordinance, 2001	1.800
284	RTO Peshawar	20129-IT	Non-imposition and payment of penalty	70.890
285	LTO Islamabad	20080-IT	Loss of revenue due to non-levy of Alternative Corporate Tax	10.580
286	RTO Islamabad	19612-IT	Non/short levy of alternative corporate tax	37.800
287	CTO Lahore	19901-IT	Non levy of tax on cash gift	4.970
288	RTO Islamabad	19615-IT	Loss of revenue due to non taxation of income from other sources	8.910
289		19588-IT	Loss of revenue due to non-taxation of income from other sources	21.800
290	LTO Islamabad	19749-IT	Non realization of tax on undistributed profit	5.530
291		19834-IT	Invalid income tax returns due to submission without Annexure and audited accounts	0
292	RTO Lahore	19682-IT	Potential loss of tax due to non-finalization of BTB cases	0
293	LTO Lahore	20054-IT	Acceptance of invalid returns u/s 114 (2) of the Income Tax Ordinance 2001	0
294	RTO Peshawar	19672-ST	Non realization of sales tax on subsidy on sale of electricity	9942.210
295	RTO Gujranwala	19723-ST	Non recovery of adjudged dues	1432.140
296		19818-ST	Non recovery of adjudged dues	3.560
297	CTO Lahore	19702-ST	Non-recovery of adjudged dues/arrears of Sales Tax	225.370
298		19671-ST	Non-recovery of adjudged dues/arrears of Sales Tax	26.400
299		19494-ST	Non-recovery of adjudged dues/arrears of Sales Tax	375.280
300	RTO Lahore	19678-ST	Non-recovery of adjudged dues / arrears	52.060
301	RTO Sargodha	19424-ST	Non recovery of adjudged govt. dues of Sales Tax	523.960
302	RTO Peshawar	19673-ST	Non realization of sales tax on sale of miscellaneous receipts	243.591
303	RTO Faisalabad	19857-ST	Non-realization of Sales Tax on miscellaneous receipts	332.763
304	RTO Peshawar	19651-ST	Loss of revenue due to non-charging of Sales Tax on wheeling charges	335.860
305	RTO Faisalabad	19858-ST	Non-realization of minimum tax (Sales Tax)	17.285
306	RTO Gujranwala	19796-ST	Non-withholding of Sales Tax on purchase from unregistered person	3.880
307		19794-ST	Non-withholding of Sales Tax on advertisement services	8.400
308		19795-ST	Non deduction of withholding tax on purchase made from unregistered persons & wholesaler	2.080
309		19797-ST	Non withholding of sales tax	0.550
310	LTO Lahore	20018-ST	Non-withholding of sales tax on advertisement services	148.340
311		20023-ST	Short-withholding of sales tax from unregistered persons	0.180
312	RTO Islamabad	19631-ST	Short payment of sales tax due to inadmissible claim of withholding tax credit	2.190
313	LTO Islamabad	19755-ST	Non/short deduction of withholding Federal Excise duty on receipts of advertisement services	9.550
314	PRAL Islamabad	19574-Exp	Non-Adjustment of Advances/Loans granted to Employees	0.616
315	RTO Lahore	19787-ST	Non recovery of Default surcharge & penalty due to late payment /submission of sales tax returns	0.940
316	CTO Lahore	19902-ST	Non-realization of default surcharge on late-payment	2.670
317	RTO Gujranwala	19996-ST	Non payment of penalty on late filing of sales tax returns	0.230
318		19995-ST	Non payment of penalty on non filing of annual sales tax returns	0.870
319		19817-ST	Short payment of Federal Excise Duty	2.259

320	RTO Lahore	19680-ST	Non recovery of penalty & default surcharge due to late submission of returns	0.840
321		20091-ST	Non-recovery of penalty & default surcharge due to late submission of returns	0.230
322	LTO Lahore	20021-ST	Non-realization of default surcharge on advances from customers	16.510
323		20061-ST	Non-imposition of penalty on filing of incomplete sales tax returns	1.620
324	RTO Faisalabad	19859-ST	Non-realization of default surcharge on late payment	50.540
325		19872-ST	Non-imposition of penalty on filing of incomplete sales tax returns	0.480
326		19886-ST	Non-imposition of penalty on filing of incomplete sales tax returns	2.160
327	RTO Peshawar	19652-ST	Non realization of Sales Tax on taxable supplies	62.070
328	RTO Faisalabad	19887-ST	Non-realization of minimum tax (Sales Tax)	0.113
329	RTO Sialkot	19966-ST	Non-realization of Extra Tax	10.970
330		20033-ST	Short-payment of Extra Tax	0.130
331		19970-ST	Non recovery of Sales Tax under Section 8B of the Sales Tax Act, 1990	0.920
332		20026-ST	Non recovery of Sales Tax under Section 8B of the Sales Tax Act, 1990	7.280
333	FBR (HQ), Islamabad	19955-Exp	Non deduction/recovery of HBA balance and interest accrued thereon	2.039
334	RTO Sargodha	19422-ST	Excess adjustment of input tax resulting in short realization of Sales Tax	4.690
335	RTO Gujranwala	19718-ST	Excess Adjustment of Input Tax	6.120
336		19814-ST	Excess refund of sales tax	0.360
337	LTO Multan	19526-ST	Short/Non-payment of Sales Tax & Further Tax	10.180
338	CTO Lahore	19504-ST	Short payment of sales tax	8.640
339	RTO Islamabad	19732-ST	Short payment of sales tax due to inadmissible claim of withholding tax credit	2.230
340	RTO Gujranwala	19809-ST	Non realization of sales tax due to unlawful claim of exemption	1.150
341	RTO Peshawar	19677-FED	Short payment of Federal Excise Duty (FED)	210.81
342	LTO Lahore	20024-FED	Non-realization of Federal excise duty on royalty fee	24.660
343		20062-FED	Non-realization of Federal excise duty on professional charges	0.180
344	RTO Peshawar	20139-FED	Non realization of Federal Excise Duty on technical service fee	2.980
345	DC Customs, (BG), MCC Faisalabad	6816-Cus	Blockage of government revenue due to non-encashment of financial instruments	90.908
346	AC Customs (BG/IB) MCC, Sialkot	6733-Cus	Blockage of government revenue due to non-encashment of financial instruments	798.383
347	DC Customs, BG Cell, Dryport, Faisalabad	6685-Cus	Non-encashment of bank guarantees	145.326
348	DC Customs, BG Cell, Dryport, Faisalabad	6684-Cus	Release of bank guarantees against defective audit reports and without realization of government revenue	261.600
349		6686-Cus	Release of bank guarantees against defective audit reports	262.422
350	Assistant Collector Customs (BG/IB) MCC, Sialkot	6738-Cus	Irregular release of indemnity bond/post-dated Cheque and non-recovery of duty and taxes on unaccounted material	0.186

351	MCC, A&F, Faisalabad	6894-Cus	Potential loss to national exchequer due to clearance of imported goods with incomplete examination and assessment	149.03
352	DC, (SWH Dryport Faisalabad) MCC Multan	6677-Cus	Illegal release of confiscated goods and vehicles to smugglers/culprits on payment of duties & taxes	24.980
353	DC (SWH P.Colony Faisalabad), MCC (E&C) Multan	6682-Cus	Illegal release of confiscated goods and vehicles to smugglers/culprits on payment of duties & taxes	17.970
354	AC (SWH-A to M) MCC (E&C) Peshawar	6937-Cus	Illegal release of confiscated goods to smugglers on payment of duty & taxes	50.320
355	DD (SWH, I&I), Peshawar	6947-Cus	Illegal release of confiscated goods to smugglers on payment of duty & taxes	8.150
356	AC (SWH), Nowshera, MCC Peshawar	6953-Cus	Illegal release of confiscated goods to smugglers on payment of duty & taxes	0.770
357	MCC, Sialkot	6751-Cus	Un accounted for imported goods	74.460
358	DC (SWH A to M), MCC (E&C) Peshawar	6940-Cus	Short-realization of sales tax on retail price	4.040
359	DD (SWH, I&I), Peshawar	6948-Cus	Short-realization of sales tax on retail price	0.820
360	AC (SWH) Nowshera, MCC (E&C) Peshawar	6954-Cus	Short-realization of sales tax on retail price	0.120
361	AC (SWH) Mardan, MCC (E&C) Peshawar	6957-Cus	Short-realization of sales tax on retail price	1.200
362	DC (Import), Faisalabad	6768-Cus	Short realization of government revenue due to non-charging of Sales Tax at retail price of third schedule items	1.480
363	AC (Import), Multan	6895-Cus	Short realization of Government revenue due to non-charging of Sales Tax at retail price of third schedule items	5.200
364	DC Import, Dry port, Islamabad	6773-Cus	Short realization of government revenue due to non charging Sales Tax at retail price of third schedule items	12.810
365	DC Import, Dry port, Islamabad	6779-Cus	Short realization of government revenue due to non charging Sales Tax at retail price of third scheduel items	4.240
366	DC Import Dry port Peshawar	7001-Cus	Short-realization of sales tax on 3 rd schedule items	11.860
367	DC, (Imports), AFU, Islamabad	6711-Cus	Short realization of government revenue due to misclassification of Losartan Potassium	1.900
368		6714-Cus	Short-realization of government revenue due misclassification of imported goods i.e. 1Bcarotene 10 CWS	0.950
369		6715-Cus	Short realization of government revenue due to misclassification of miscellaneous plastic goods	0.740
370		6716-Cus	Short-realization of government revenue due to misclassification of imported goods	0.610
371		6719-Cus	Short-realization of government revenue due to misclassification of Rusk	0.330
372		6720-Cus	Short-realization of government revenue due to misclassification of Creamy Hot Chocolate Powder Mix	0.150
373	DC, (Imports), Faisalabad	6765-Cus	Short-realization of additional customs duty	0.490
374		6766-Cus	Short-realization of government revenue due to misclassification of imported goods	1.220

375	DC, (Imports), Dryport, Islamabad	6775-Cus	Short realization of govt revue due to misclassification of House Hold Items	6.320
376		6780-Cus	Short realization of govt revue due to misclassification of plastic items	3.240
377		6781-Cus	Short realization of govt revue due to misclassification of used auto parts	3.100
378		6787-Cus	Short realization of government revenue due to misclassification of imported goods	1.470
379		6795-Cus	Short realization of government revenue due to misclassification of Petroleum Jelly and Wax	0.480
380		6798-Cus	Short realization of government revenue due to inadmissible benefit of SRO 659 by misclassifying the imported items	0.280
381		6802-Cus	Short realization of government revenue due to under valuation of Quaker Oats by misclassifying under wrong HS Code	0.190
382		DC (Imports including IGM), Dryport, Peshawar	7005-Cus	Misclassification of compressors and parts thereof
383	7010-Cus		Misclassification of packing material made of plastic	1.790
384	7011-Cus		Misclassification of glass balls	1.690
385	7012-Cus		Misclassification of table matts	1.480
386	7013-Cus		Misclassification of sewing machine motors	1.470
387	7015-Cus		Misclassification of sand paper	1.390
388	7016-Cus		Misclassification of road wheels	1.510
389	7018-Cus		Misclassification of circuit breakers	1.330
390	7025-Cus		Misclassification of components as raw material	0.570
391	7026-Cus		Misclassification of plastic table sheets	0.430
392	MCC, E&C, Peshawar	6938-Cus	Issuance of SRO against the orders of Federal Government	31.73
393	DD Intelligence SWH O/o Dir. I&I Rawalpindi	6877-Cus	Loss of government revenue due to release of goods on payment of redemption fine	1.221
394		6878-Cus	Loss of government revenue due to release of goods on short amount of redemption fine	0.067
395	DC (SWH), Dryport Faisalabad, MCC Multan	6678-Cus	Release of seized goods along with vehicle on assumption	1.889
396	MCC Sialkot	6749-Cus	Short recovery of duty and taxes	24.380
397	AC Customs (Mfg. & Private Bonds) MCC, Sialkot	6758-Cus	Non- realization of sales tax due to non-disposal of wastage	2.264
398	Assistant Collector Customs (Bonds) MCC, Faisalabad	6809-Cus	Non-realization of government revenue due to unconsumed bondedgoods even after the expiry of the prescribed period	8.857
399		6810-Cus	Export of bonded goods after the expiry of prescribed period without approval	6.133
400		6815-Cus	Non-realization of government revenue due to non disposal of wastage and un-exported goods	0.385
401	DC Custom (Imports), Dryport Faisalabad	6767-Cus	Non imposition of penalty for non-filling of GDs within stipulated period	2.395
402	DC Customs (Imports), Land Custom Station, Torkham	6973-Cus	Non-realization of redemption fine on mis-declaration of origin of imported goods	10.071

403	DC Customs (Imports), Dryport, Peshawar	7004-Cus	Non-realization of redemption fine on mis-declaration of origin of imported goods	3.387
404	MCC Sialkot	6757-Cus	Misuse of DTRE regime and incorrect exemption of duty and taxes under DTRE	13.240
405	MCC, A&F, Peshawar	6974-Cus	Fraudulent removal of imported goods without payment of duty & taxes	9.760
406	MCC, A&F, Faisalabad	6744-Cus	Irregular exports resulted into inadmissible remission of sales tax	10.450
407	DC, Auction, MCC Multan	6674-Cus	Non-forfeiture of earnest money	1.970
408		6675-Cus	Grant of illegal extension	0.450
409	DC, Auction, AIIA Lahore	6691-Cus	Non-forfeiture of earnest money	0.250
410	DC, Auction, MCC Islamabad	6859-Cus	Loss of Revenue due to non-forfeiture of earnest money	0.080
411	DC, Auction, MCC Peshawar	6950-Cus	Non-forfeiture of earnest money	4.470
412	MCC Sialkot	6704-Cus	Unjustified payment of rebate against time barred claims	4.510
413	DC Customs (Imports), Land Custom Station, Torkham	6980-Cus	Non-realization of income tax	0.872
414	DC Customs (Imports), Dryport, Peshawar	7008-Cus	Short-realization of income tax	2.176
415	MCC, A&F, Faisalabad	6888-Cus	Short realization of Government revenue due to undervaluation of imported goods	2.090
416	MCC Sialkot	6755-Cus	Non-recovery of government revenue	1.160
417	DD (Auction), MCC Islamabad	6857-Cus	Delivery of auctioned goods to irrelevant person instead of successful buyers valuing Rs. million	0.275
418	DC (Auction), MCC Islamabad	6858-Cus	Delivery of auctioned goods to irrelevant person instead of successful buyers valuing Rs. million	0.145
419	AC Customs (Imports), Land Custom Station, Kharlachi	6967-Cus	Feeding of dubious, incorrect and misleading data of imports in PRAL System	0
420	AC Customs (Imports), Land Custom Station, Ghulam Khan	7041-Cus	Feeding of dubious, incorrect and misleading data of imports in PRAL System	0
421	MCC Faisalabad	6770-Cus	Import of old & used auto parts in contravention of import policy order 2016	0
422	MCC, E&C, Peshawar	6959-Cus	Need for re-vamping of auction process	0
423	MCC, A&F, Peshawar	6981-Cus	Non-reporting of losses to Audit	0
424	FBR (HQ) Islamabad	19947-Exp	Non-recovery of installment on accounts of House Building advance/Motor Car Advance	18.760
425		19951-Exp	Non recovery of interest on House Building Advance	4.020
426		19955-Exp	Non deduction/recovery of HBA balance and interest accrued thereon	2.040
427		19953-Exp	Non recovery of interest on Motor Car Advance	1.490
428		19958-Exp	Short-accountal of principle amount of Motor Car Advance	0.300

429	RTO Faisalabad	20144-Exp	Non recovery of loans and advances	9.346
430		20146-Exp	Non recovery of interest on Motor Car/Motor Cycle advances	1.550
431	RTO Peshawar	19453-Exp	Non recovery of HBA	6.079
432		19452-Exp	Non recovery of Motor Car Advance	2.132
433	RTO II Lahore	19478-Exp	Non recovery of house building advance / motor car advance	4.922
434	RTO Sialkot	20093-Exp	Non Recovery of Loans and Advances	2.580
435		20096-Exp	Non recovery of interest against advances	0.560
436	RTO Islamabad	20110-Exp	Non recovery of interest on advances	1.460
437	MCC (Preventive) Multan	6904-Exp	Non recovery of HBA and interest on Motor Car/Motorcycle loans– Rs. 0.683 million	0.647
438	RTO, Faisalabad	19845-ST	Short realization of Sales Tax due to Concealment of Production Purchases and stocks	35.510
439	MCC Islamabad	6819-Exp	Non recovery of interest on Advances	0.380
440	DG I&I Islamabad	6838-Exp	Non recovery of interest on Advances	0.150
441	LTU Lahore	19449-Exp	Non recovery of Interest payable on Motor Car Advance	0.118
442	DG Post Clearance Islamabad	6884-Exp	Non recovery of interest on Advances	0.070
443	MCC (A&F) Peshawar	6990-Exp	Non-initiation of recovery of house building advances	0.019
444	FBR (HQ), Islamabad	19945-Exp	Blockage of Govt. funds on account of Budget Honorarium	43.690
445	FBR (HQ) Islamabad	19950-Exp	Inadmissible payment of deputation allowances to FBR officials/Officers	0.714
446		19961-Exp	Over payment of pay and allowances	0.180
447		19963-Exp	Excess/In-admissible Payment of TA/DA	0.150
448		19959-Exp	Excess/Inadmissible payment of Computer allowance	0.250
449		6982-Exp	Excess withdrawal of performance allowance	3.700
450	MCC (A&F) Peshawar	6989-Exp	Irregular payment of overtime and night duty allowance	0.200
451		7043-Exp	Inadmissible payment of washing & dress allowances	0.160
452		6992-Exp	Excess payment of performance allowance	0
453	RTO Sialkot	20094-Exp	In-admissible payment of Pay and Allowances during leave period	2.360
454		20097-Exp	In-admissible payment of Deputation Allowance	0.250
455		20101-Exp	Excess payment on account of Travelling Allowance	0.060
456		20102-Exp	In-admissible payment of Conveyance Allowance during leave period	0.060
457		20103-Exp	Irregular payment of Luggage charges& Daily Allowance	0.040
458		20104-Exp	In-admissible payment of pay and allowances	0.350
459	LTU Lahore	19446-Exp	Inadmissible excess payment of Pay & allowances	1.590
460	CRTO Lahore	19463-Exp	Illegal Payment on account of Pay and Allowances	1.240
461		19465-Exp	Inadmissible payment of performance allowance	0.910
462		19464-Exp	Inadmissible payment of Conveyance Allowance	0.330
463	DG I&I Islamabad	6841-Exp	Un-authorized and un-justified expenditure on account of over time - Rs 1.006 million	1.010
464		6836-Exp	Inadmissible payment of Ad-hoc Relief Allowances	0.140
465	MCC Faisalabad	6722-Exp	Over payment on account of Mileage Allowance	1.108
466		6726-Exp	Inadmissible payment on account of pay and allowances during Extra Ordinary Leave (EOL)	0.276
467		6728-Exp	Irregular payment on account of Ad-hoc Allowance 2010	0.080

468	MCC Sialkot	6697-Exp	Non deduction of Conveyance allowance and Performance Allowance during leave	0.308
469		6698-Exp	Excess payment of pay and allowances	0.215
470	MCC (Preventive) Multan	6724-Exp	Irregular payment due to unauthorized absence from duty	0.650
471		6907-Exp	Excess payment on account of Pay & Allowances	0.370
472		6908-Exp	Over payment on account of performance allowance & conveyance allowance	0.200
473	Director Customs I&I Multan	6918-Exp	Inadmissible payment on account of Integrated Allowance & Washing Allowance	0.060
474	MCC Islamabad	6818-Exp	Inadmissible expenditure on pay and allowances	0.530
475		6821-Exp	Inadmissible expenditure on Conveyance Allowance and Performance Allowance during leave period	0.310
476		6823-Exp	Inadmissible payment of , Ad-hoc Relief Allowance 2016 @ 10% & Ad-hoc Relief Allowance 2017 @ 10%, Adhoc Relief Allowance 2018 @ 10% and Adhoc Relief Allowance 2019 @ 5 %	0.210
477		6824-Exp	Excess payment of pay and allowances after death to Masood Saeed Chohan Inspector BS-16 Personal No. 30037006	0.190
478		6827-Exp	Inadmissible payment of 25% special pay (Gilgit)	0.070
479		6833-Exp	Un-authorized and un-justified expenditure on account of over time	1.780
480	Director I&I Rawalpindi	6846-Exp	Un-authorized and un-justified expenditure on account of over time	0.620
481	PRAL Islamabad	19552-Exp	Irregular/In-admissible payment of Time Barred claims of Travelling allowance (Air Ticket)	0.030
482	LTU Islamabad	19543-Exp	Over Payment on account of Pay & Allowances	1.003
483	RTO-II Lahore	19491-Exp	Inadmissible payment of instructional allowance	0.020
484		19489-Exp	Overpayment of pay & allowances	0.040
485		19488-Exp	Inadmissible payment on account of TA	0.130
486		19480-Exp	Overpayment of conveyance allowance, performance allowance & basic pay	1.390
487		19412-Exp	Irregular/Unauthorised payment of TA	0.030
488		19411-Exp	Excess payment of TA	0.060
489		19410-Exp	Inadmissible payment of CA during leave period	0.310
490		19407-Exp	Unauthorised payment of Pay & Allowances	0.510
491		19406-Exp	Unauthorised payment of Pay & Allowances after retirement	2.400
492		19399-Exp	Inadmissible payment of Civil Secretariate allowance @ 50%	0.200
493		19398-Exp	Inadmissible/Excess payment of pay & Allowances	0.960
494	RTO Gujranwala	19457-Exp	Inadmissible payment of pay and allowances	0.613
495		19458-Exp	Irregular payment of mobile phone	0.182
496		19460-Exp	Excess payment on account of daily allowance (accommodation charges)	0.170
497	RTO Peshawar	19456-Exp	Non recovery of performance allowance	0.004
498		19444-Exp	Non recovery of conveyance allowance	0.034
499	RTO Faisalabad	20154-Exp	Over-payment of Pay and Allowances after retirement	0.330
500		20155-Exp	Inadmissible payment on account of Allowances	0.090
501		20156-Exp	Inadmissible payment of Conveyance Allowance	0.080
502	RTO Islamabad	20109-Exp	Inadmissible payment on account of pay and allowances	0.520
503		20115-Exp	Excess payment of Travelling Allowance	0.050
504	RTO Sargodha	19418-Exp	Irregular expenditure on a/c of Over time allowances	0.460
505	DG I&I Islamabad	6834-Exp	Excess expenditure on account of Cash Reward	5.015
506	Director I&I Peshawar	6928-Exp	Illegal disbursement of cash reward to informer	3.934
507		6929-Exp	Irregular disbursement of cash reward	3.229

508		6843-Exp	Non recovery of inadmissible paid Cash Reward	2.014
509	Director I & I Rawalpindi	6844-Exp	Payment of Cash Reward against the wrong head of account having no budget	1.297
510		6845-Exp	Inadmissible payment of Cash Reward	0.992
511	MCC (A&F) Peshawar	6984-Exp	Un-authorized disbursement of cash reward	1.229
512	MCC Islamabad	6817-Exp	Non recovery of Meritorious cash reward as per directions of FBR	0.934
513	DG Post Clearance Islamabad	6885-Exp	Irregular payment of Cash Reward	0
514	FBR (HQ) Islamabad	19956-Exp	Inadmissible payment on account of hiring of residential accommodation	1.580
515	MCC (A&F) Peshawar	6983-Exp	Irregular payment of rent of residential building	1.480
516		6986-Exp	Payment of rent of residential buildings against expired lease agreements	1.150
517	RTO Sargodha	19420-Exp	Irregular payment of rent accommodation used for private purpose as residence	1.200
518	RTO Faisalabad	20148-Exp	Non-recovery of House Rent Ceiling on retaining more than one government accommodations	0.900
519		20151-Exp	Unjustified/irregular expenses on transit accommodation	0.420
520	MCC (Appraisal) Faisalabad	6723-Exp	Irregular payment on account of rent of office buildings	0.740
521	CRTO Lahore	19470-Exp	Illegal retention of Government Accommodation	0.558
522	RTO-II Lahore	19486-Exp	Irregular payment on account of hiring of residential accommodation	0.230
523		19409-Exp	Excess Payment under the head of residential building	0.030
524	MCC (Preventive) Multan	6910-Exp	Excess payment on account of rent of office building	0.100
525	RTO II Lahore	19481-Exp	Over payment of house rent allowance @ 45 % instead of 30%	0.780
526	MCC (Preventive) Multan	6903-Exp	Over-payment on account of House Rent Allowance	0.670
527	RTO Sargodha	19413-Exp	Over payment of HRA	0.560
528	RTO Peshawar	19443-Exp	Non recovery of HRA from pay of employee	0.240
529	MCC Islamabad	6820-Exp	Short deduction of 5% normal rent	0.370
530	RTO Faisalabad	20152-Exp	Excess Payment of House Rent Allowance @ 45% instead of 30%	0.350
531	Director Customs I&I Multan	6915-Exp	Over payment on account of House Rent Allowance to the officials posted at remote stations	0.330
532	DG I&I Islamabad	6842-Exp	Short deduction of 5% normal rent	0.210
533	RTO Gujranwala	19475-Exp	Non deduction of 5% normal rent from allottees of government accommodation	0.130
534	CRTO Lahore	19466-Exp	Incorrect Payment of House Rent Allowance	0.200
535	DG Post Clearance Islamabad	6882-Exp	Short deduction of 5% normal rent	0.090
536	Director I&I Rawalpindi	6847-Exp	Short deduction of 5% normal rent out of the salary of officer/official availing government accommodation	0.040
537	RTO Faisalabad	20150-Exp	Non/Short recovery of Group Insurance from Gazetted Officers	0.510
538		20157-Exp	Short/non realization of benevolent fund	0.070
539	RTO Sargodha	19414-Exp	Non/short recovery of Group Insurance	0.290
540	RTO II, Lahore	19487-Exp	Overpayment of pay due to non-deduction of contribution to the benevolent fund & group insurance	0.130
541		19400-Exp	Non realization of Group Insurance/BF	0.080

542	MCC Sialkot	6699-Exp	Short recovery of Group Insurance, Benevolent Fund and GP Fund	0.060
543	MCC Islamabad	6825-Exp	Non/short recovery of Group Insurance from Officers/officials	0.130
544		6826-Exp	Non/ short deduction of Benevolent Fund	0.120
545	Director Customs I&I Multan	6917-Exp	Non/short recovery of Group Insurance and Benevolent Fund	0.130
546	MCC (Preventive) Multan	6911-Exp	Non/short recovery of Group Insurance and Benevolent Fund	0.090
547	RTO Sialkot	20100-Exp	Short recovery of Group Insurance from Gazetted Officers	0.090
548	CRTO Lahore	19469-Exp	Non-Deduction of Group Insurance	0.060
549	FBR (HQ), Islamabad	19957-Exp	Inadmissible payment/reimbursement of medical charges	0.708
550	RTO Faisalabad	20153-Exp	Inadmissible reimbursement of medical claim	0.337
551	FBR (HQ), Islamabad	19943-Exp	Un-authorized Payment on Data connectivity/Internet services etc	267.020
552	MCC Sialkot	6695-Exp	Irregular payment of legal charges	0.990
553	Director Customs I&I Multan DAc S.C	6914-Exp	Over payment on account of law charges in identical cases	0.910
554	Directorate of Customs, I&I, Multan	6916-Exp	Double payment on account of law charges	0.200
555	CRTO Lahore	19467-Exp	Unlawful claim of law Charges	0.550
556		19468-Exp	Excess Payment of Law Charges	0.230
557	MCC (A&F) Peshawar	6988-Exp	Unjustified payment on account of legal charges	0.260
558	MCC Faisalabad	6731-Exp	Irregular payment of legal/law charges	0.180
559	LTU Lahore	19451-Exp	Splitting up of expenditure to avoid the tender and quotation	0.630
560	PRAL Islamabad	19548-Exp	Procurement of "Store & Stock" by splitting of sanction/expenditure	0.390
561	MCC (Preventive) Multan	6909-Exp	Irregular/Excess payment on account of purchase of Uniform	0.310
562	LTU Islamabad	19542-Exp	Irregular procurement of computer stationery/ stationery /machinery and cost of other stores items by specifying Brand names	0.140
563	RTO Sargodha	19416-Exp	Irregular expenditure in the head of printing and publications	0.940
564	Director I&I (Custom), Peshawar	6934-Exp	Un-authorized payment on printing and publications	0.113
565	FBR (HQ) Islamabad	19948-Exp	Excess Payment to NADRA on account of verification of CNIC Numbers	11.540
566		19954-Exp	Un-authorized Payment on account of Antivirus License fee	0.950
567		19960-Exp	Un-authorized expenditure on "Entertainment/Lunch etc	0.200
568	CRTO Lahore	19472-Exp	Unjustified expenditure on Electricity	7.000
569		19473-Exp	Unjustified expenditure on account of water charges	0.550
570	RTO-II Lahore	19477-Exp	Irregular expenditure on account of electricity bills of other Cost Centre	6.730
571		19408-Exp	Doubtful/Irregular payment under different contingences head	0.820
572		19482-Exp	Irregular payment on account of Repair of office building	0.560
573	PRAL Islamabad	19545-Exp	Doubtful/Suspicious payment of Retention money/ Bank Guaranty	2.690
574		19546-Exp	Suspicious purchases/un-authorized expenditure on purchase of Furniture and Store items	1.080
575		19549-Exp	Un-authorized/In-admissible payment on holding of Cricket Tournament	0.240
576		19550-Exp	Un-authorized expenditure under the head "Entertainment/Refreshment etc"	0.160

577	DG I&I	6835-Exp	Irregular payment to Private companies for Janitorial Workers	0.570
578	Islamabad	6840-Exp	Irregular expenditure on account of repair & maintenance of garden	0.050
579	MCC (Preventive)	6912-Exp	Potential loss of public exchequer due to non-execution of contract for advance payment	0.850
580	Multan	6905-Exp	Irregular expenditure on purchase of goods used in transit accommodation	0.790
581	LTU Islamabad	19541-Exp	Irregular expenditure	0.430
582	DG Post Clearance Islamabad	6881-Exp	Irregular expenditure on account of repair & maintenance of garden	0.100
583	RTO Sialkot	19972-ST	Excess sanction of Sales Tax refund	0.729
584	RTO II Lahore	19492-Exp	Irregular expenditure on account of Courier Services	3.750
585	RTO Sargodha	19419-Exp	Irregular expenditure on a/c of courier service	0.490
586	CRTO Lahore	19474-Exp	Unjustified expenditure on vehicles	32.990
587		19471-Exp	Irregular expenditure on account of POL and repair/maintenance of vehicles	0.020
588	RTO Islamabad	20112-Exp	Irregular expenditure on POL & repair of operational vehicles	7.810
589	LTO Lahore	20004-IT	Invalid income tax returns due to submission without Annexure and audited accounts	0
590	RTO Sargodha	19415-Exp	Irregular expenditure on a/c of POL & repair/maintenance of Vehicles	5.650
591	RTO-II Lahore	19405-Exp	Irregular payment of on a/c of POL & repair of Operational Vehicles	4.790
592	DG Post Clearance Islamabad	6883-Exp	Irregular expenditure on POL and repair and maintenance of vehicles	4.010
593	MCC (Preventive) Multan	6913-Exp	Un-authorized expenditure on account of POL	3.980
594	MCC Sialkot	6694-Exp	Irregular/doubtful expenditure on POL	3.390
595	RTO Gujranwala	19459-Exp	Unauthorized expenditure on account of POL and repair/maintenance of vehicle	2.730
596	MCC (A&F)	6985-Exp	Non-maintenance of log books and movement registers	1.220
597	Peshawar	6987-Exp	Un-authorized expenditure on POL for Generator	0.450
598	Director I&I	6930-Exp	Non-maintenance of log books and movement registers	1.120
599	Peshawar	6931-Exp	Un-authorized expenditure on POL for Generator	0.440
600	RTO Peshawar	19454-Exp	Irregular expenditure on a/c of POL	0.500
601	DG Post Clearance Rawalpindi	6848-Exp	Un-justified expenditure incurred on POL and Maintenance of transport	0
602	DG I & I Islamabad	6837-Exp	Un-justified expenditure incurred on POL and Maintenance of transport	0
603	RTO Sialkot	20092-Exp	Blockage of Government revenue due to non disposal of unserviceable vehicles	5.400
604	LTU Lahore	19447-Exp	Non disposal of unserviceable vehicles	2.954
605	RTO Faisalabad	20147-Exp	Non disposal of condemn vehicles	1.200
606	PRAL, Islamabad	19544-Exp	Non recovery of receivables from other departments	307.000
607	RTO Islamabad	20111-Exp	Unauthorized expenditure of posting of employees in excess of sanctioned strength	92.340
608	RTO Faisalabad	20145-Exp	Irregular payment on account of pay and allowances beyond the sanctioned strength	5.000
609	RTO-II Lahore	19479-Exp	Unauthorized expenditure on posting of employees in excess of sanctioned strength	3.990
610	FBR (HQ) Islamabad	19944-Exp	Non-surrendering of unspent balance of budget	65.180
611	RTO II Lahore	19401-Exp	Irregular payment of on a/c of operating expence	21.690
612		19484-Exp	Non surrendering of unutilized budget	0.750
613	RTO Islamabad	20114-Exp	Non-surrendering of saving in budget	7.220
614	LTO Islamabad	20076-IT	Loss of revenue due to excess claim of depletion allowance	746.693

615	FBR (HQ) Islamabad	19946-Exp	Mis-appropriation of public money(GD Declaration Charges)	41.000
616	LTU Lahore	19445-Exp	Non deduction of Sales Tax from advocate	2.810
617	RTO-II Lahore	19402-Exp	Non deduction of Sales Tax from advocate	0.980
618		19403-Exp	Non deduction of Sales Tax from service provider	0.570
619		19485-Exp	Non realization of 4/5thsales tax from suppliers/vendors	0.430
620		19404-Exp	Non deduction of Sales Tax on mineral water	0.210
621		19490-Exp	Non-deduction of 1/5th withholding sales tax	0.030
622	RTO Sargodha	19417-Exp	Excess payment of Vendors	0.500
623	RTO Islamabad	20113-Exp	Non-short deduction of sales tax on services	0.210
624	MCC Sialkot	6701-Exp	Non deduction/recovery of sales tax on payments to TCS	0.020
625	RTO Faisalabad	20149-Exp	Non-deduction of Income Tax	0.680
626	MCC Islamabad	6822-Exp	Short-deduction of Income Tax at salary and cash reward	0.280
627		6829-Exp	Short-deduction of Income Tax at salary and honorarium	0.030
628	RTO Sialkot	20098-Exp	Short-deduction of Income Tax on payments	0.210
629	LTU Lahore	19448-Exp	Short deduction of Income Tax	0.180
630	DG I&I Islamabad	6839-Exp	Short deduction of Income Tax	0.060
631	MCC Sialkot	6700-Exp	Less deduction of Income Tax	0.030
632	MCC Multan	6906-Exp	Un-authorized expenditure due to mis-appropriation of fund	0.930
633	RTO Islamabad	19579-Exp	Misclassification &without observing the codal formalities	0.210
634		19580-Exp	Misclassification of expenditure	0.210
635	CTO Lahore	19493-ST	Short realization of Sales Tax due to Concealment of Production Purchases and stocks	1,474.380
636		19909-ST	Short realization of Sales Tax due to Concealment of Production Purchases and stocks	115.040
637		19912-ST	Short realization of Sales Tax due to Concealment of Production Purchases and stocks	46.610
638		19919-ST	Short realization of Sales Tax due to Concealment of Production Purchases and stocks	15.590
639	RTO Sialkot	20028-ST	Short realization of Sales Tax due to Concealment of Production Purchases and stocks	4.200
640	LTO Lahore	20060-ST	Short realization of Sales Tax due to Concealment of Production Purchases and stocks	2.680
641		20022-ST	Short realization of Sales Tax due to Concealment of Production Purchases and stocks	1.790
642	DDO MCC (Appraisalment) Faisalabad	6727-Exp	Un-justified expenditure incurred on POL and Maintenance of transport	3.545
643	DDO Collector Customs, MCC Faisalabad	6729-Exp	Non-recovery of pay and allowances	0.198
644	DDO MCC Faisalabad	6730-Exp	Irregular expenditure on courier and pilot services	0.449
645	DC Customs, (Imports), AFU, Islamabad	6732-Cus	Inadmissible grant of exemption under Prime Minister Relief Package	3.168
646	AC Customs (Imports), Dryport Multan, MCC Faisalabad	6897-Cus	Non realization of value addition tax	2.069
647	RTO-II Lahore	Covid AIR F- 4639 Para 03,	Sanction of time barred refund claims through the system	1.697
648	RTO Islamabad	Covid AIR F- 4636 Para 04	Irregular sanction of time barred refund claim	0.045
649	LTO Islamabad	Covid AIR F- 4637 Para 05	Irregular issuance of sales tax refund due to non compliance of Sales Tax SRO 1198(1)/2015	2,631.134
650	RTO Gujranwala	19722-ST	Inadmissible Refund of Sales Tax	2.493

651	RTO Gujranwala	19816-ST	Excess payment of sales tax refund	0.134
652	CRTO Lahore	19656-ST	Excess payment of refund of sales tax due to non-recovery of further tax on sales to unregistered persons	6.181
Total				31,019.33

DGAIR & Customs, Karachi/

S. No	Name of Formation	AIR No./ No. of Paras / DP No.	Title of Para	Total Amount (Rs. In million)
1	Assistant Director, Data Processing Unit, Quetta	Para-1	Not- proper maintenance of Cash Book	15.903
2		Para-2	Lapse of government money due to non-surrender of savings	0.002
3		Para-3	Non-disposal of parts purchased/ replaced	0.123
4		Para-4	Non-carrying out of Internal Audit	0
5		Para-6	Non-verification of service Books of staff.	0
6		Para-7	Doubtful purchase of uniforms & liveries	0.148
7		Para-8	Non-obtaining of surety/fidelity bond by the officials	0
8		690/EXP/K	Non-observance of PPRA rules and general financial rules	0.300
9	Assistant Director, Data Processing Unit, Hyderabad	Para-1	Irregular expenditure without obtaining payees acknowledgement under the head of account others	0.016
10		Para-2	Non-accountal of stationary	0.058
11		Para-3	Non-recovery of Conveyance Allowance	0.003
12		Para-4	Non-completion of service books of non-gazetted staff	0
13		Para-5	Non-carrying out of Internal Audit	0
14		Para-7	Improper/Non-maintenance of dead stock/fixed assets register	0
15	Chief Commissioner, Corporate Tax Office, Karachi	Para-7	Irregular payment of mobile phone charges	0.246
16		Para-8	Doubtful purchase of uniforms and liveries	1.797
17		Para-9	Unauthorized printing from private firm	0.325
18		Para-1/II	Non- conducting of Internal Audit	0
19		Para-1/II	Non verification of cash book	0
20		PDP-6773/ST	Non-realization of penalty and default surcharge	0.58
21		PDP-6774/ST	Non-realization of penalty and default surcharge	0.20
22		PDP-6786/ST	Non-realization of penalty and default surcharge	0.67
23		PDP-6787/ST	Non-realization of penalty and default surcharge	0.55
24		PDP-6788/ST	Non-realization of penalty and default surcharge	0.20
25		PDP-6785/ST	Excess adjustment of input tax	0.80
26		613/EXP/K	Non-deduction/realization of sales tax	6.453
27		PDP-2108	Non-recovery of arrears of tax demand	542.59
28		PDP-2141	Non-withholding of tax on salary	3.60
29		PDP-2169	Non-withholding of tax on salary	12.33
30		PDP-2176	Non-withholding of tax on salary	24.12
31		PDP-2122	Non-levy of default surcharge	1.78
32		PDP-2115	Non-levy of default surcharge	66.60
33		PDP-2145	Non-levy of default surcharge	0.65
34		PDP-2116	Non-levy of default surcharge	32.40
35	PDP-2121	Non-imposition of penalty u/s 182	7.16	
36	PDP-2146	Non-imposition of penalty u/s 182	0.50	
37	PDP-2117	Non-imposition of penalty u/s 182	60.84	
38	PDP-2123	Non-imposition of penalty u/s 182	16.05	

39		PDP-2144	Non-imposition of penalty u/s 182	0.49
40		PDP-2174	Non-imposition of penalty u/s 182	1.74
41		PDP-2180	Non-imposition of penalty u/s 182	5.44
42	Chief Commissioner, Large Tax Office, Karachi	PDP-679/Exp	Irregular expenditure due to non-observance of hiring of residential accommodation policy	0.393
43		665/EXP	Irregular payment on account of honorarium	9.416
44		667/EXP/K	Inadmissible expenditure on account of pay and allowances	5.178
45		668/EXP/K	Inadmissible expenditure on account of pay and allowances	5.114
46		672/EXP/K	Inadmissible expenditure on account of pay and allowances	1.118
47		673/EXP/K	Inadmissible expenditure on account of pay and allowances	1.054
48		682/EXP/K	Inadmissible expenditure on account of pay and allowances	0.06
49		684/EXP/K	Inadmissible expenditure on account of pay and allowances	0.031
50		678/EXP/K	Irregular payment on account of cash reward	0.484
51		677/EXP/K	Irregular payment on account of medical reimbursement charges	0.621
52		676/EXP/K	Irregular and non-adjustment of ta/da advance	0.736
53		671/EXP/K	Irregular and non-adjustment of ta/da advance	1.230
54		663/EXP/K	Excess payment on account of law charges	30.07
55		664/EXP/K	Non-observance of PPRA rules and general financial rules	14.216
56		669/EXP/K	Un-authorized printing from private firm without noc	1.562
57		674/EXP/K	Irregular expenditure on account of courier & pilot service	0.999
58		670/EXP/K	Irregular expenditure due to misuse of official vehicles	1.471
59		675/EXP/K	Non-disposal of obsolete items and vehicles	0.865
60		681/EXP/K	Non-realization of government revenue	0.128
61		685/EXP/K	Non-realization of government revenue	0.022
62		683/EXP/K	Non-realization of government revenue	0.047
63		681/EXP/K	Non-realization of government revenue	0.128
64		666/EXP/K	Non-deduction/realization of sales tax	6.396
65		AO-72	Excess adjustment of input tax resulting in short realization of Sales Tax	92.596
66		PDP-6728/ST	Non-payment of sales tax	6.98
67		PDP-2034	Non-levy of default surcharge	1,043.09
68		PDP-2065	Non-levy of default surcharge	696.14
69		PDP-2037	Non-levy of default surcharge	10.57
70		PDP-2070	Non-levy of default surcharge	12.27
71		PDP-2068	Non-imposition of penalty u/s 182	202.11
72		PDP-2042	Non-imposition of penalty u/s 182	306.81
73		Para-13	Non-levy of default surcharge u/s 205(1)(a) of ITO, 2001	1.250
74		Para-14	Non realization of penalty u/s 182(15) of ITO, 2001	12.100
75		Para-21	Non realization of Sales tax	0.025
76	PDP-658/Exp	Irregular expenditure on DSL connections	0.565	
77	PDP-662/Exp	Irregular expenditure due to non-observance of hiring	0.143	
78	660/EXP/K	Non-disposal of obsolete items and vehicles	0.383	
79	652/EXP/K	Inadmissible expenditure on account of pay and allowances	3.052	
80	656/EXP/K	Irregular payment on account of medical reimbursement charges	0.360	
81	659/EXP/K	Irregular and non-adjustment of ta/da advance	0.391	
82	653/EXP/K	Excess payment on account of law charges	2.696	
83	655/EXP/K	Non-observance of PPRA rules and general financial rules	1.084	
84	657/EXP/K	Un-authorized printing from private firm without noc	0.566	
85	661/EXP/K	Non-deduction/realization of sales tax	0.35	
86	654/EXP/K	Non-deduction/realization of sales tax	1.58	

87		PDP-6715/ST	Non-realization of penalty and default surcharge	0.82
88		PDP-6718/ST	Non-realization of penalty and default surcharge	0.23
89		PDP-6720/ST	Non-realization of penalty and default surcharge	0.77
90		PDP-6721/ST	Non-realization of penalty and default surcharge	5.41
91		PDP-6740/ST	Non-realization of penalty and default surcharge	2.51
92		PDP-6742/ST	Non-realization of penalty and default surcharge	0.26
93		PDP-6776/ST	Non-realization of penalty and default surcharge	1.27
94		PDP-6777/ST	Non-realization of penalty and default surcharge	0.53
95		PDP-6781/ST	Non-realization of penalty and default surcharge	0.12
96		PDP-6782/ST	Non-realization of penalty and default surcharge	0.12
97		PDP-6826/ST	Non-realization of penalty and default surcharge	2.41
98		PDP-6827/ST	Non-realization of penalty and default surcharge	1.21
99		PDP-6723/ST	Non-realization of Extra Tax	15.09
100		PDP-6726/ST	Non realization of sales tax due to inadmissible exemption	97.55
101		PDP-2096	Non-withholding of tax on salary	8.27
102		PDP-2163	Non-withholding of tax on salary	1.40
103		PDP-2193	Non-withholding of tax on salary	7.34
104		PDP-2054	Non-levy of default surcharge	58.83
105		PDP-2084	Non-levy of default surcharge	105.73
106		PDP-2156	Non-levy of default surcharge	64.88
107		PDP-2043	Non-levy of default surcharge	5.51
108		PDP-2089	Non-levy of default surcharge	12.90
109		PDP-2095	Non-levy of default surcharge	19.87
110		PDP-2166	Non-levy of default surcharge	0.10
111		PDP-2192	Non-levy of default surcharge	24.02
112		PDP-2056	Non-levy of default surcharge	40.56
113		PDP-2087	Non-levy of default surcharge	21.79
114		PDP-2165	Non-levy of default surcharge	0.22
115		PDP-2194	Non-imposition of penalty u/s 182	5.55
116		PDP-2079	Non-imposition of penalty u/s 182	158.13
117		PDP-2047	Non-imposition of penalty u/s 182	20.08
118		PDP-2085	Non-imposition of penalty u/s 182	30.16
119		PDP-2098	Non-imposition of penalty u/s 182	0.83
120		PDP-2157	Non-imposition of penalty u/s 182	44.09
121		PDP-2191	Non-imposition of penalty u/s 182	38.48
122		Para-1	Doubtful purchase of uniforms and liveries	0.300
123		Para-2	Irregular expenditure due to non-accountal of goods	0.078
124		Para-3	Non-recovery of conveyance allowance during leave on full pay	0.020
125		Para-4	Non-verification of service books	0
126	Chief Commissioner, Regional Tax Office, Hyderabad	Para-5	Non-obtaining of surety/ fidelity bond by the officials concerned	0
127		PDP-6743/ST	Short Payment of sales tax due to concealment of closing stock	194.27
128		PDP-6744/ST	Short-realization of Sales Tax on taxable supplies	176.55
129		PDP-6747/ST	Non-recovery of adjudged dues / arrears	51.21
130		PDP-6745/ST	Inadmissible adjustment of input tax against invoices issued by blacklisted/non-active taxpayers	79.11
131		PDP-6755/ST	Non-realization of penalty and default surcharge	0.99
132		PDP-6757/ST	Non-realization of penalty and default surcharge	0.12
133		PDP-6823/ST	Non-realization of penalty and default surcharge	2.67

134		PDP-6801/ST	Inadmissible adjustment of input tax against invoices issued by blacklisted/non-active taxpayers	236.12
135		PDP-6748/ST	Non-payment of Sales Tax	42.94
136		PDP-6802/ST	Non-payment of Sales Tax	234.29
137		PDP-6749/ST	Loss of revenue due to incorrect zero rating of sales tax	13.82
138		PDP-6753/ST	Excess adjustment of input tax	4.28
139		PDP-6751/ST	Irregular deduction/withdrawal of sales tax by un-registered persons	3.624
140		PDP-6798/ST	Irregular deduction/withdrawal of sales tax by un-registered persons	9.308
141		PDP-6803/ST	Non-payment of 4/5 th portion of Sales Tax	0.048
142		PDP-618/Exp	Non-execution of mortgage deed/bonds	12.574
143		619/EXP	Irregular payment on account of honorarium	6.000
144		680/EXP/K	Inadmissible expenditure on account of pay and allowances	0.187
145		622-Exp	Non/short-deduction of house rent allowance and 5% house rent charges	0.667
146		623/EXP/K	Irregular payment on account of medical reimbursement charges	0.62
147		621/EXP/K	Excess payment on account of law charges	2.193
148		620/EXP/K	Irregular expenditure of stores	2.925
149		625/EXP/K	Misclassification of expenditure	0.855-
150		624/EXP/K	Non-deduction/realization of sales tax	0.285
151		626/EXP/K	Non-deduction/realization of sales tax	0.221
152		PDP-2100	Non-recovery of arrears of tax demand	174.49
153		PDP-2198	Non-recovery of arrears of tax demand	14.84
154		PDP-2206	Non-recovery of arrears of tax demand	73.05
155		PDP-2203	Non-levy of default surcharge	1.14
156		638/EXP	Irregular payment on account of honorarium	4.995
157		643/EXP/K	Inadmissible expenditure on account of pay and allowances	0.445
158		644/EXP/K	Inadmissible expenditure on account of pay and allowances	0.281
159		649/EXP/K	Inadmissible expenditure on account of pay and allowances	0.046
160		647/EXP/K	Inadmissible expenditure on account of pay and allowances	0.13
161		642/EXP/K	Irregular payment on account of cash reward	0.646
162		650/EXP/K	Irregular and non-adjustment of ta/da advance	0.028
163		641/EXP/K	Excess payment on account of law charges	0.660
164		639/EXP/K	Irregular expenditure on account of courier & pilot service	0.999
165		640/EXP/K	Irregular expenditure due to misuse of official vehicles	0.715
166		651/EXP/K	Non-realization of government revenue	0.021
167	Chief Commissioner, Regional Tax Office, Sukkur	645/EXP/K	Non-deduction/realization of sales tax	0.182
168		648/EXP/K	Non-deduction/realization of sales tax	0.086
169		PDP-6790/ST	Non-realization of Sales Tax on cotton seed oil & oil cake	10.88
170		PDP-6791/ST	Inadmissible adjustment of input tax against invoices issued by blacklisted/non-active taxpayers	90.09
171		PDP-6812/ST	Inadmissible adjustment of input tax against invoices issued by blacklisted/non-active taxpayers	21.69
172		PDP-6814/ST	Non-payment of sales tax	17.87
173		PDP-6795/ST	Non-realization of penalty and default surcharge	0.09
174		PDP-6815/ST	Non-realization of penalty and default surcharge	3.87
175		PDP-6816/ST	Non-realization of penalty and default surcharge	0.37
176		PDP-6792/ST	Excess adjustment of input tax	3.12
177		PDP-6813/ST	Excess adjustment of input tax	0.21
178		PDP-2219/IT	Non-recovery of arrears of tax demand	93.00

179		PDP-2249/IT	Non-recovery of arrears of tax demand	15.51
180		PDP-2255/IT	Non-recovery of arrears of tax demand	1.19
181		PDP-2224/IT	Non-imposition of penalty u/s 182	24.29
182		PDP-2260/IT	Non-imposition of penalty u/s 182	176.30
183		PDP-2248/IT	Non-imposition of penalty u/s 182	23.68
184		PDP-2247/IT	Non-levy of default surcharge	29.14
185		PDP-2223/IT	Non-levy of default surcharge	1.84
186		PDP-2259/IT	Non-levy of default surcharge	0.39
187	Director Internal	687/EXP/K	Inadmissible expenditure on account of pay and allowances	1.489
188	Audit (IR),	688/EXP/K	Irregular payment on account of cash reward	0.060
189	Sukkur	689/EXP/K	Non-observance of PPRA rules and general financial rules	0.020
190		633/EXP/K	Inadmissible expenditure on account of pay and allowances	0.225
191		635/EXP/K	Non-disposal of obsolete items and vehicles	0.100
192	Directorate of	636/EXP/K	Irregular payment on account of cash reward	0.083
193	Training (DOT),	631/EXP/K	Non-observance of PPRA rules and general financial rules	0.325
194	Karachi	634/EXP/K	Irregular expenditure on account of courier & pilot service	0.015
195		637/EXP/K	Non-realization of government revenue	0.062
196		632/EXP/K	Non-deduction/realization of sales tax	0.136
197	Director General, IOCO, Karachi	628/ExpK/	Non-deduction/realization of sales tax	0.036
198		Para-10	Irregular payment on account of TA/DA	0.095
199		Para-11	Non- conducting of internal audit	0
200		Para-12	Non-conducting of physical verification of store/stock as required under rules 159 to 161 GFR	0
201		Para-13	Non-obtaining of surety/fidelity bond by the officials concerned	0
202		PDP-696/Exp	Un-authorized payment of performance allowance	1.301
203		PDP-701/Exp	Irregular / Doubtful purchase of uniforms & liveries	1.720
204		693/EXP/K	Irregular payment on account of cash reward	4.036
205		700/EXP/K	Irregular payment on account of medical reimbursement charges	0.219
206	Chief Commissioner, Regional Tax Office, Quetta	695/EXP/K	Irregular withdrawal of government funds in the name of drawing & disbursing officer	0.585
207		694/EXP/K	Non-observance of PPRA rules and general financial rules	0.481
208		697/EXP/K	Irregular expenditure of stores	4.880
209		PDP-6830/ST	Excess adjustment of input tax	0.34
210		PDP-6831/ST	Non-realization of penalty and default surcharge	6.18
211		PDP-6833/ST	Non-realization of penalty and default surcharge	0.12
212		PDP-2297	Non-recovery of arrears of tax demand	47.70
213		PDP-2281	Non-levy of default surcharge	62.63
214		PDP-2293	Non-levy of default surcharge	8.33
215		PDP-2280	Non-imposition of penalty u/s 182	47.71
216		PDP-2287	Non-imposition of penalty u/s 182	1.96
217		Para-5	Non-deduction of zakat on final payment of general provident fund	0.175
218		Para-6	Non-deduction of income tax	0.146
219		Para-1/II	Non-recovery of conveyance allowance	0.035
220		Para-2/II	Non- conducting of Internal Audit	0
221		Para-3/II	Non verification of Cash Book	0

222		Para-4/II	Non maintenance of record	0
223		Para-4	Non Realization of Sales Tax	0.158
224		PDP-6706/ST	Non-realization of Extra Tax	1.67
225		PDP-6708/ST	Excess adjustment of input tax	0.98
226		PDP-6767/ST	Non-realisation of sales tax	5.37
227		PDP-6710/ST	Non-realization of penalty and default surcharge	3.08
228		PDP-6711/ST	Non-realization of penalty and default surcharge	1.00
229		PDP-6762/ST	Non-realization of penalty and default surcharge	1.27
230		PDP-6763/ST	Non-realization of penalty and default surcharge	1.02
231		PDP-6765/ST	Non-realization of penalty and default surcharge	0.42
232		PDP-6766/ST	Non-realization of penalty and default surcharge	5.89
233		PDP-6770/ST	Non-realization of penalty and default surcharge	0.70
234		602/EXP/K	Non-deduction/realization of sales tax	0.513
235		PDP-2230	Non-recovery of arrears of tax demand	0.51
236		PDP-2026	Non-recovery of arrears of tax demand	1.41
237		PDP-2229	Non-recovery of arrears of tax demand	0.53
238		PDP-2232	Non-imposition of penalty u/s 182	0.34
239		Para-15	Non-levy of penalty u/s 182(15) of ITO, 2001	0.086
240		Para-20	Non-invoking of section 156 of ITO, 2001	0.135
241		Para-7	Non-maintenance of register of advances	0
242		PDP-702/Exp	Un-authorized payment of performance allowance	0.136
243		PDP-704/Exp	Irregular expenditure due to non-maintenance of cash book	0
244		PDP-709/Exp	Non- maintenance of service books in respect of non-gazetted staff.	0
245		703/EXP/K	Inadmissible expenditure on account of pay and allowances	0.1
246		601/EXP/K	Irregular payment on account of medical reimbursement charge	3.315
247		600/EXP/K	Excess payment on account of law charges	3.949
248		710/EXP/K	Non-disposal of obsolete items and vehicles	0.443
249		708/EXP/K	Non-disposal of obsolete items and vehicles	0
250		705/EXP/K	Non-realization of government revenue	0.146
251		706/EXP/K	Non-realization of government revenue	0.036
252		PDP-6822/ST	Non-realisation of sales tax	0.078
253	Chief	PDP-6810/ST	Excess adjustment of input tax	0.18
254	Commissioner,	PDP-6805/ST	Non-realization of penalty and default surcharge	0.57
255	Regional Tax	PDP-6809/ST	Non-realization of penalty and default surcharge	0.20
256	Office-II,	PDP-6811/ST	Non-realization of penalty and default surcharge	0.14
257	Karachi	PDP-6819/ST	Non-realization of penalty and default surcharge	0.29
258		PDP-6820/ST	Non-realization of penalty and default surcharge	5.85
259		PDP-2269	Non-recovery of arrears of tax demand	153.57
260		PDP-2136	Non-levy of default surcharge	0.49
261		PDP-2242	Non-levy of default surcharge	0.22
262		PDP-2134	Non-levy of default surcharge	1.56
263		PDP-2241	Non-levy of default surcharge	0.88
264		PDP-2262	Non-levy of default surcharge	17.92
265		PDP-2137	Non-imposition of penalty u/s 182	0.08
266		PDP-2149	Non-imposition of penalty u/s 182	1.96
267		PDP-2150	Non-imposition of penalty u/s 182	1.00
268		PDP-2243	Non-imposition of penalty u/s 182	0.04
269		PDP-2267	Non-imposition of penalty u/s 182	0.68
270		PDP-2133	Non-imposition of penalty u/s 182	9.45

271	Commissioner, Inland Revenue, (Appeal-I), Karachi	691/EXP/K	Non-observance of ta rules and general financial rules	1.084
272		692/EXP/K	Non-surrendering of unutilized budget	0.266
273		Para-1	Non-disposal of parts purchased/replaced	0.455
274		Para-2	Non-maintenance of Stationery Register	0.187
275		Para-3	Irregular Expenditure on Account of Purchase of Stationery.	0.361
276		Para-4	Non-maintenance of dead stock/fixed assets register	0
277		Para-5	Non maintenance of Cash Book	14.711
278		Para-6	Non-carrying out of Internal Audit	0
279		Para-7	Unjustified expenditure on account of purchase of books	0.050
280		Para-8	Unjustified expenditure on Purchase of Computer toner	0.173
281		Directorate of I&I, Inland Revenue, Hyderabad	Para-5	Unauthorized printing from private firm
282	Para-6		Non-disposal of the news papers	0.150
283	Para-1/II		Non verification of Cash Book	0
284	Para-2/II		Non conducting of Internal Audit	0
285	Para-3/II		Non maintenance of record	0
286	Para-4/II		Non verification of Service Book	0
287	Para-5/II		Non maintenance of Fixed Asset Register	0
288	PDP/608/Exp		Irregular Expenditure on account of Janitorial Services	0.872
289	610/EXP/K		Non-observance of PPRA rules and general financial rules	0.679
290	609/EXP/K		Non-observance of PPRA rules and general financial rules	0.659
291	607/EXP/K		Irregular expenditure due to misuse of official vehicles	2.814
292	Director, Intelligence & Investigation, Inland Revenue, Karachi	Para-4	Irregular expenditure due to financial assistance	0.800
293		Para-5	Irregular payment of law charges	0.180
294		Para-1/II	Non deduction of conveyance allowance	0.013
295		Para-2/II	Non-recovery of interest on HBA	0.533
296		Para-3/II	Non-maintenance of service books	0
297		Para-4/II	Non-conducting of physical verification of store	0
298		Para-5/II	Non- conducting of Internal Audit	0
299		PDP-603/Exp	Irregular/unauthorized payment of leave encashment	2.225
300		Director, Internal Audit, Hyderabad	Para-1	Non- production of record
301	Para-2		Report of defalcation and losses	0
302	Para-3		Non posting of Director/Head of internal Audit	0
303	Director, Internal Audit, Inland Revenue, Karachi	606/EXP/K	Excess expenditure over and above budget	74.273
304		Para-1	Non-maintenance of Fixed Asset Register (Form13A)	0
305		Para-2	Non maintenance of record	0
306		Para-3	Non- conducting of internal audit	0
307		Para-4	Non verification of cash book	0
308		Para-5	Non-disposal of the news papers	0.020
Sub Total Inland Revenue Services				1,501.30
Customs (Karachi)				
309	MCC Appraisalment & Facilitation PMBQ, Karachi	Para-09	Non-deposit of tender documents fee/price into Government account	0.004
310		Para-10	Non-conducting of annual physical verification of Stores/Stocks	0
311		Para-11	Non-carrying out Internal audit	0
312		Para-12	Non-reconciliation of annual financial statement with DGPR	0
313		PDP/344/Exp	Unjustified usage of Vehicles without drivers	0
314		PDP/398/Exp	Rush of expenditure in the month of June	10.781
315		PDP/399/Exp	Non- maintenance of fixed assets/dead stock register	0
316		PDP/400/Exp	Misclassification of expenditure	0.387
317		PDP/401/Exp	Non-observance of PPRA rules and general financial rules	0.293
318		PDP/402/Exp	Irregular expenditure of stores	0.248
319		PDP/403/Exp	Irregular expenditure on account of courier & pilot service	0.212

320		PDP/404/Exp	Un-authorized printing from private firm without NOC	0.149
321		PDP.405-exp	Irregular expenditure due to non-maintenance of cash book	0
322		PDP/825/	Non/short-realization of withholding tax	0.75
323		PDP/829/	Non/short-realization of withholding tax	0.80
324		PDP/835/	Non/short-realization of withholding tax	8.38
325		PDP/841/	Non/short-realization of withholding tax	1.02
326		PDP/853/	Non/short-realization of withholding tax	0.17
327		PDP/854/	Non/short-realization of withholding tax	0.03
328		PDP/865/	Non/short-realization of withholding tax	1.20
329		PDP/872/	Non-recovery of adjudged government revenue	238.99
330		PDP/874/	Non-recovery of adjudged government revenue	20.79
331		PDP/898/	Non-recovery of adjudged government revenue	10.29
332		PDP/899/	Non-recovery of adjudged government revenue	2.33
333		PDP/900/	Non-finalization of adjudication process	1.84
334		PDP/1209/	Non-recovery of adjudged government revenue	119.95
335		PDP/1291/	Non-recovery of adjudged government revenue	37.13
336		PDP/1294/	Misclassification of imported goods	0.32
337		PDP/1301/	Misclassification of imported goods	11.60
338		PDP/1303/	Clearance of goods imported in violation of Import Policy Order	2.25
339	Directorate General of Customs, Training & Research, Karachi	Para-11	Non maintenance of fixed assets register and non-conducting of physical verification.	0.005
340		Para-12	Non-conducting of internal audit	0
341		PDP/346/Exp	Rush of expenditure in the month of June	7.998
342		PDP/347/Ex	Irregular and non-adjustment of ta/da advance	4.323
343		PDP/348/Exp	Non-surrendering of unutilized budget	3.439
344		PDP/349/Exp	Non-observance of PPRA rules and general financial rules	0.496
345		PDP/350/Exp	Misclassification of expenditure	0.160
346		PDP/352/Exp	Non/short-deduction of house rent allowance and 5% house rent charges-	0.093
347		PDP/353/Exp	Non-deduction/realization of sales tax	0.083
348		PDP/354/Exp	Non-deduction/realization of sales tax	0.074
349	PDP/355/Exp/	Inadmissible expenditure on account of pay and allowance	0.07	
350	Director, Internal Audit (Customs), Karachi	Para-09	Non-realization of Sindh Sales tax on services	0.016
351		Para-10	Non-maintenance of leave account of non-gazetted staff (BPS-1-15 & 16)	0
352		Para-11	Non-realization of Sindh Sales tax on services	0.005
353		Para-12	Non-recovery of house rent allowance	0.004
354		Para-13	Non-disposal of newspapers during 2019-20	0
355		PDP/304/Exp	Irregular expenditure due to misuse of official vehicles	1.155
356		PDP/308/Exp/ Cus/	Non- maintenance of service books in respect of non-gazetted staff	0
357	Directorate Risk Management, Customs House, Karachi	Para-7	Non-maintenance of stationery register.	0
358		Para-8	Non-disposal of newspapers during 2019-20	0
359		Para-9	Non-maintenance of dead stock/ fixed assets register	0
360		PDP/312/Exp	Un-authorized printing from private firm without NOC	0.092
361		PDP/314/Exp/ Cus/	Rush of expenditure in the month of June	0.512
362		PDP/315/Exp/ Cus/	Irregular expenditure on payment of liabilities of previous year	0.100

363		PDP/316/Exp	Irregular expenditure due to misuse of official vehicles	1.037
364		PDP/317/Exp	Irregular payment on account of cash reward	0.529
365		PDP/318/Exp	Irregular and non-adjustment of TA/DA advance	0.135
366	Assistant Collector, Un-Accompanied Baggage, West Wharf, Karachi	Para-5	Short realization of government revenue due to under-valuation of imported Goods	0.011
367		Para-7	Non- maintenance of fixed assets/dead stock register	0
368		Para-8	Improper maintenance of cash book	0
369		Para-6	Lack of internal control for proper utilization of government exchequer	0
370	Director I&I Gawadar	Para-5	Non production of auction record of case No.34/2019	0
371		PDP/ 269 /EXP/Cus	Un-authorized expenditure on account of use of vehicles and non-maintenance of record	1.599
372		PDP/270/Exp	Irregular payment on account of medical reimbursement charges	1.035
373		PDP/271/ Exp	Inadmissible expenditure on account of pay and allowance	0.003
374		PDP/272/ Exp	Irregular expenditure of stores	0.275
375		PDP/273 Exp	Irregular expenditure on account of courier & pilot service	0.029
376		Para-3	Non-conducting of annual physical verification of store/stock	0
377	Director IOCO Karachi	Para-4	Non- conducting of internal audit	0
378		PDP/252/ Exp	Non-deduction/realization of sales tax	0.06
379		Para-1	Non-conducting of physical verification of store/stock	0
380		Para-2	Non-maintenance of dead stock / fixed assets register	0
381		Para-3	Non-carrying out internal audit	0
382	Director Intellectual Property Rights (IPR) Karachi	PDP/244/ Exp	Irregular expenditure of stores	0.512
383		PDP/245/ Exp	Excess payment on account of law charges	0.950
384		PDP/246/ Exp	Irregular expenditure of stores	0.270
385		PDP/247/ Exp	Irregular expenditure of stores	0.060
386		PDP/248 Exp	Irregular expenditure of stores	0.215
387		PDP/249/ Exp	Non-observance of PPRA rules and general financial rules	0.196
388		Para-10	Non-maintenance of dead stock / fixed assets register	0
389		Para-2	Non-maintenance of stock register	0
390	MCC Gwadar	PDP/260/ Exp	Non- maintenance of service books in respect of non-gazetted staff	0
391		PDP/262/ Exp	Irregular/Unjustified expenditure under the head maintenance of garden	0.2
392		Para-3	Non-conducting of physical verification of store/stock	0
393		Para-4	Non- conducting of internal audit	0
394		Para-5	Non deduction of income tax on hiring bills	0.001
395	Chief. Collector Customs Appraisalment (South) Karachi	Para-7	Non-maintenance of Cash Book	0
396		Para-9	Non-maintenance of stock registers of stationery and other stores	0
397		PDP/263/ Exp	Non-deduction/realization of sales tax	0.068
398		PDP/265/ Exp	Irregular expenditure due to misuse of official vehicles	0.950
399		PDP/266/ Exp	Excess payment of accommodation charges	0.008
400		PDP/268/ Exp	Non-observance of PPRA rules and general financial rules	0.334
401		Para-1	Non Imposition of penalty	4.841
402	AC/DC Mand	Para-2	Non Imposition of penalty	0.396
403		Para-3	Non Imposition of penalty	17.589

404		Para-4	Non Imposition of penalty	10.816
405		Para-6	Short realization of government revenue due to under-valuation of imported goods	0.08
406	AC/DC Panjgor	Para-5	Non-maintenance of import general manifest and register	0
407		Para-6	Non-maintenance of goods declaration register	0
408	Pakistan Coast Guard	Para-7	Non-production of auditable records.	0
409		Para-8	Non deposit of Bank Profit in to Government exchequer	0.395
410	Collector Adjudication Quetta	Para-8	Non-obtaining of surety/fidelity bond from the officials concerned	0
411		Para-09	Non-preparation of T.A. appropriation register	0
412		Para-10	Non conducting of internal audit	0
413		PDP/292/ Exp	Non-disposal of obsolete items and vehicles	10.523
414		PDP/293/ Exp	Non-disposal of obsolete items and vehicles	15.6
415		PDP/294/ Exp	Non-disposal of obsolete items and vehicles	0
416		PDP/295/ Exp	Non-disposal of obsolete items and vehicles	0.3
417		PDP/296/ Exp	Non-disposal of obsolete items and vehicles	0
418		PDP/302/ Exp	Irregular withdrawal of government funds in the name of drawing & disbursing officer	0.608
419		PDP/301/ Exp	irregular expenditure of stores	2.418
420		PDP/303/ Exp	Inadmissible expenditure on account of pay and allowances	0.003
421	MCC Preventive Quetta	Para-13	Non-obtaining of surety/fidelity bond by the officials concerned	0
422		Para-11	Non-preparation of T.A. appropriation register	0
423		Para-10	Non conducting of internal audit	0
424		Para-12	Non-conducting of physical verification of store/stock as required under rules 159 to 161 GFR	0
425		PDP/319 Exp	Non-deduction/realization of sales tax	0.893
426		PDP/320/ Exp	Excess payment on account of law charges	0.600
427		PDP/322/ Exp	Irregular withdrawal of government funds in the name of drawing & disbursing officer	4.953
428		PDP/323/ Exp	Irregular expenditure of stores	4.255
429		PDP/324/ Exp	Irregular expenditure due to misuse of official vehicles	1.134
430		PDP/326/ Exp	Non-observance of PPRA rules and general financial rules	0.500
431		PDP/327/Exp/ Cus	Irregular / Doubtful purchase of uniforms & liveries	8.160
432	Un-accompanied baggage, East Wharf, Karachi	Para-1	Non-reconciliation of revenue realized with concern treasury	0
433		Para-2	Less imposition of penalty	0.240
434		Para-4	Clearance of goods without consideration of government ruling resulting loss to public exchequer	0.019
435		Para-5	Non-provision details of confiscated goods, non-valuation of confiscated goods	0
436		Para-6/II	Non conduct of internal audit	0
437		PDP/982/ Exp	Unjustified depreciation allowed upto 25% without obtaining the discretion letter / authority letter	0.108
438	Un-accompanied baggage, PMBQ, Karachi	Para-1	Non-reconciliation of revenue realized with concern treasury	0
439		Para-2	Non imposition of penalty	0.280
440		Para-4	Non-providing details of confiscated goods, non-valuation of confiscated goods	0
441		Para-5	Non imposition of duties and taxes	0.005
442		Para-6	Non conducting of internal audit	0
443		Para-7	Non maintenance of record	0
444		Para-8	Non maintenance of record	0

445	AC/DC Law Section MCC PMBQ, Karachi	PDP/901/ Exp	Non-maintenance of master register of arrears of government dues.	0
446	AC/DC BWH Hyderabad	Para-6	Non conducting of internal audit	0
447	MCC, Hyderabad	PDP/1229/CD K/Cus	Loss of government dues due to non-inclusion of insurance and landing charges in the assessed value.	0.112
448		PDP/364- Exp	Inadmissible expenditure on account of pay and allowance	0.022
449		PDP/365 Exp	Inadmissible expenditure on account of pay and allowance	0.013
450		PDP/360 Exp	Non/short-deduction of house rent allowance and 5% house rent charges-	0.539
451	Director, Intelligence & Investigation (Receipts)(Customs) Quetta	Para-6	Non conducting of internal audit	0
452		Para-14	Non-adjudication of seizure cases	7.996
453		Para-8	Loss of revenue due no non-depositing of auction money in government treasury	6.471
454		Para-15	Non-maintenance of receipts register	0
455		Para-18	Non-maintenance of stock register & seizure register	0
456		PDP/1234/ Exp	Non/short-realization of withholding tax	1.46
457		PDP/1236/CD K/Cus/	Non-production of auction record/disposal of goods for the years 2017-18 to 2018-19	0
458		Para-11	Doubtful purchase of uniforms & liveries	0.745
459		Para-12	Expenditure incurred from irrelevant head of account	0.151
460		Para-13	Excess expenditure over and above the budgetary allocation	2.065
461	Para-14	Doubtful expenditure on account of maintenance of garden	0.190	
462	Para-15	Excess TA/DA paid to officials	0.043	
463	Para-16	Non- conducting of internal audit	0	
464	Para-17	Non-preparation of T.A. appropriation register	0	
465	Para-18	Non-conducting of physical verification of store/stock as required under rules 159 to 161 GFR	0	
466	Para-19	Non-obtaining of surety/fidelity bond by the officials concerned	0	
467	Para-20	Use of vehicles beyond sanctioned strength of the drivers	0	
468	Para-21	Improper maintenance of cash book	0	
469	PDP/283/Exp/ Cus/	Doubtful expenditure on account of POL during Covid-19 period	0.684	
470	PDP/284/ Exp	Non-observance of PPRA rules and general financial rules	2.253	
471	PDP/285/ Exp	Irregular payment on account of cash reward	0.800	
472	PDP/286/ Exp	Non-deduction/realization of sales tax	0.114	
473	PDP/287/ Exp	Un-authorized payment of Performance Allowance	0.335	
474	PDP/288/ Exp	Irregular expenditure due to misuse of official vehicles	5.217	
475	PDP/289/ Exp	Irregular withdrawal of government funds in the name of drawing & disbursing officer	1.063	
476	PDP/290/ Exp	Irregular expenditure of stores	2.940	
477	PDP/291/ Exp	Irregular expenditure due to misuse of official vehicles	2.976	
478	Para-09	Excess / advance payment on account of telephone charges	0.185	
479	Para-10	Doubtful purchase of uniforms & liveries	0.335	
480	Para-1	Non conducting of internal audit	0	
481	Para-12	Non-conducting of physical verification of store/stock	0	
482	Para-13	Non-obtaining of surety/fidelity bond by the officials concerned	0	
483	Para-14	Non-preparation of T.A. appropriation register	0	
484	Para-11	Non conducting of internal audit	0	
485	Director I&I Hyderabad	Para-4	Loss due to acceptance of bid amount less than the reserve price	0.179
486		PDP/981//CD	Deposit of earnest money in government account	0.578

487		PDP/1233/	Unjustified depreciation allowed upto 25% without obtaining the discretion letter / authority letter	0.191
488		PDP/.274/ Exp	Non-observance of PPRA rules and general financial rules	1.132
489		PDP/.276/ Exp	Irregular expenditure of stores	1.015
490		PDP/.277/EXP /Cus	Un-authorized payment of Performance Allowance	0.056
491		PDP/.278/ Exp	Excess payment on account of law charges	1.036
492		PDP/.279/ Exp	Non-deduction/realization of sales tax	0.192
493		PDP/.280/ Exp	Irregular expenditure due to misuse of official vehicles	1.497
494		PDP/.281/ Exp	Irregular payment on account of medical reimbursement charges	0.246
495	Director Transit Trade Quetta (EXP)	Para-07	Non-preparation of T.A. appropriation register	0
496		Para-08	Non-obtaining of surety/fidelity bond by the officials	0
497		Para-09	Non-conducting of physical verification of store/stock as required under rules 159 to 161 GFR	0
498		Para-10	Non conducting of internal audit	0
499		PDP/.329/ Exp	Irregular withdrawal of government funds in the name of drawing & disbursing officer	0.961
500		PDP/.331-Exp	Non-observance of PPRA rules and general financial rules	2.332
501		PDP/.333/ Exp	Irregular Payment of Performance Allowance	0.339
502	Director Transit Trade Quetta (Receipts)	Para-1	Non-reconciliation of revenue realized with treasury	0
503		Para-2	Non – Receipt of T1’s (Acknowledgement from Afghan Customs (Commercial))	0
504		Para-5	Non – Receipt of T1’s (Acknowledgement from Afghan Customs NATO / ISAF)	0
505		Para-6	Non – Receipt of T1’s (Acknowledgement from Afghan Customs in respect of US Aid – (Non- Commercial).)	0
506		Para-7	Un-avoidable delay en-rout in transit of goods	0
507		Para-8	Non conducting of internal audit	0
508		Para-9	Non-maintenance of record.	0
509		PDP/1161/	Non-finalization of adjudication process	0
510	MCC Export (PMBQ) Karachi	Para-03	Irregular payment of pay & allowance of officers / staff transferred to other departments / MCC	0
511		Para-04	Non-disposal of spare parts	1.090
512		Para-05	Non disposal of old news papers	0.150
513		Para-06	Non verification of degrees of Non-gazette staff	0
514		Para-07	Non completion of service books of non-gazetted staff	0
515		Para-08	Non maintenance of cash book	0
516		Para-09	Non maintenance-dead stock register	0
517		Para-10	Non carrying out of internal audit	0
518		Para-11	Non maintenance of stationery register	0
519		Para-12	Non disposal of parts purchased / replaced	0
520		Para-13	Non adjustment of TA/DA advances	0.086
521		Para-14	Non reconciliation of annual financial statements with DGPR	0
522		Para-16	Doubtful purchase of uniforms & liveries	0.500
523		PDP/343// Exp	Irregular expenditure due to misuse of official vehicles	2.365
524		PDP/345/ Exp	Irregular expenditure of stores	2.233
525		PDP/877/CD	Non/short-realization of withholding tax	0.14
526		PDP/879/CD	Misclassification of imported goods	0.07
527	PDP/936/CD	Non-recovery of adjudged government revenue	25.18	
528	PDP/937/CD	Non-recovery of adjudged government revenue	14.66	
529	PDP/938/CD	Non-recovery of adjudged government revenue	0.63	
530		PDP/1006/CD	Non-disposal of wastage and left over quantities	0.74

531		PDP/1007/CD	Non-disposal of wastage and left over quantities	0.19
532		PDP/1008/	Non-recovery of adjudged government revenue	0.30
533		PDP/1009/	Non-realization of duty and taxes from DTRE users	0
534		PDP/1010/	Non-realization of duty and taxes from DTRE users	0
535		PDP/1011/	Non-disposal of wastage and left over quantities	1.28
536		PDP/1012/	Non-disposal of wastage and left over quantities	0.18
537		PDP/1013/	Excess payment of rebate	0.414
538		PDP/1014/	Non-realization of duty and taxes from DTRE users	110.72
539		PDP/1016/	Non-realization of duty and taxes from DTRE users	0
540	MCC Export	PDP/1017/	Non-disposal of wastage and left over quantities	0.23
541	(Custom House)	PDP/1019/	Non-realization of duty and taxes from DTRE users	113.12
542	Karachi	PDP/1021/	Excess payment of rebate	3.932
543		Para-03	Non-maintenance of fixed assets/dead stock register	0
544		Para-5	Non-verification of Degree/Certificates of newly appointed Employees	0
545		Para-8	Non-completion of service books of non-gazetted staff	0
546		Para-9	Non-carrying out of Internal Check / Audit	0
547		Para-12	Non-carrying out of physical verification of dead stock/stores	0
548		PDP/334 Exp	Non-observance of PPRA rules and general financial rules	0.836
549		PDP/335 Exp	Irregular expenditure due to misuse of official vehicles	11.507
550		PDP/336 Exp	Un-authorized expenditure on account of use of vehicles and non-maintenance of record	0.208
551		PDP/337// Exp	Excess expenditure over and above budget-	0.339
552		PDP/338// Exp	Irregular expenditure on account of courier & pilot service	0.099
553		PDP/407// Exp	Unjustified payment of Ration Allowance	0.010
554		PDP/340 Exp	Non-observance of PPRA rules and general financial rules	1.672
555		PDP/341/Cu	Irregular/Unjustified expenditure under the head maintenance of garden	0.1
556	MCC Appraisement (WEST) Karachi	PDP/342/ Exp	Inadmissible expenditure on account of pay and allowances	0.086
557		PDP/880/	Non-follow-up/recovery of Post Clearance Audit & Post-Release Verification cases	43.45
558		PDP/881/	Non-recovery of adjudged government revenue	53.85
559		PDP/893/	Non-recovery of adjudged government revenue	94.63
560		PDP/894/	Non-recovery of adjudged government revenue	17.74
561		PDP/897/	Misclassification of imported goods	0.09
562		PDP/891/	Illegal removal of imported goods evading leviable duties and taxes due to failure of internal controls	237.17
563		PDP/1075/	Non-realization of duties and taxes on removal of goods from ware house	142.08
564		PDP/1030/	Non/short-realization of withholding tax	1.18
565		PDP/1033/	Misclassification of imported goods	0.58
566		PDP/1052/	Non-recovery of adjudged government revenue	12.71
567		PDP/1056/	Misclassification of imported goods	1.76
568		PDP/1057/	Non/short-realization of withholding tax	1.27
569		PDP/1064/	Misclassification of imported goods	0.23
570		PDP/1067/	Misclassification of imported goods	3.38
571		PDP/1068/ /	Misclassification of imported goods	2.42
572		PDP/1070/ /	Misclassification of imported goods	0.44
573		PDP/1261//	Un-due delay in fixation of reserve price.	0

574		PDP/1265//	Loss due to non-auction of castor oil in time and non-realization of government revenue involved in extra goods found in the destroyed lots	0.039
575		PDP//1266 /CDK//Cus	Irregular depreciation in reserve prices	0
576		PDP/1076/ /CDK/ Cus	Loss of govt. revenue due to destruction of 34 bags of powder coating having duties and taxes	4.619
577		PDP/1077/ /CDK/ Cus	Loss of revenue due to non-disposal of warehoused goods within stipulated time resulted into destruction involving duties and taxes	1.834
578		PDP/1087/ /CDK/ Cus	Loss of revenue due to non-disposal of warehoused goods within stipulated time resulted into destruction involving duties and taxes	0
579	Collectorate Of Ac/Dc Bank Guarantee Cell, MCC Quetta	Para-01	Release of pay orders after expiry date	6.628
580		Para-02	Release of pay orders after expiry date	1.916
581	Collectorate Of AC/DC DTRE, MCC Quetta	Para-01	Irregular approval of DTRE	657.348
582		Para-02	Irrevocable letters of credit or receipt of advance payments	129.323
583	Collectorate Of AC/DC Railway Dry Port, MCC Quetta	Para-01	Irregular sanction of time barred rebate calims	1.720
584		Para-06	Short realization of government revenue due to under-valuation of imported goods	0.011
585	Collectorate Of AC/DC Epz/Saindak, Taftan, MCC Quetta	Para-01	Non-realization of Custom duty & taxes	0.833
586		Para-02	Non-realization of Custom duty & taxes	0.155
587		Para-03	Non-realization of Custom duty and taxes	1.468
588		Para-04	Non-realization of Custom duty and taxes	0.276
589	Collectorate Of DG IOCO (PE), Karachi	Para-03	Late Finalization/Determination Of Input-Output Ratios And Wastages	0
590		Para-04	Late Finalization/Determination Of Input-Output Ratios And Wastages	0
591		Para-05	Late Finalization/Determination Of Input-Output Ratios And Wastages	0
592		Para-06	Late Finalization/Determination Of Input-Output Ratios And Wastages	0
593		Para-07	Late Finalization/Determination Of Input-Output Ratios And Wastages	0
594		Para-08	Late Finalization/Determination Of Input-Output Ratios And Wastages	0
595		Para-04	Non-deduction of Conveyance Allowance during leave	0.002
596		Para-07	Non-reconciliation of annual financial statement with DGPR	0
597		Para-08	Non-maintenance of Cash Book.	0
598		Para-09	Non-disposal of Newspapers purchased during 2019-20	0
599	Para-10	Non-carrying out of Internal audit	0	
600		PDP/443- Exp/Cus	Irregular Expenditure on Account of Courier & Pilot Service	0.130
601		PDP/444- Exp/Cus	Irregular and non-adjustment of TA/DA advance	0.138
602		Para-04	Irregular Payment of Mobile Phone Charges	0.006
603		Para-06	Non – Conducting of Physical Verification of Store/Stock and Internal Check.	0
604		Para-07	Non-Completion of Service Book.	0

605		Para-08	Non-maintenance of Cash Book.	0
606		Para-09	Non-disposal of Newspapers purchased during 2019-20	0
607		Para-10	Non-maintenance of Stationery Register	0
608		Para-11	Non-reconciliation of annual financial statements with DGPR	0
609		Para-06	Non-Realization of Stamp Duty	0.002
610		Para-07	Mis-Classification of Expenditure	0.023
611		Para-08	Non-maintenance of dead stock/fixed assets register	0
612		Para-09	Non-completion of service books of non-gazetted staff.	0
613		Para-10	Non-carrying out of Internal audit	0
614		Para-11	Non-maintenance of Stationery Register	0
615		PDP/438/Exp/	Inadmissible expenditure on account of pay and allowances	0.025
616		PDP/439/Exp	Non/short-deduction of house rent allowance and 5% house rent charges-	0.012
617		PDP/440/	Unauthorized Printing from private firm	0.100
618		PDP/441 /	Irregular expenditure of stores	0.230
619		PDP# 448	Irregular Expenditure on Account of Courier & Pilot Service	0.011
620		PDP/449 /	Irregular and non-adjustment of TA/DA advance	0.024
621		PDP# 450	Irregular expenditure on account of pol, repair of transport due to non- maintenance of log books.	0
622	MCC JIAP, Karachi	Para-06	Non-reconciliation of annual financial statements with DGPR	0
623		Para-07	Non-disposal of parts purchased/replaced during 2019-20	0
624		Para-08	Non-disposal of spare parts purchased/replaced on account of repair of vehicles/transport during 2019-20	0
625		Para-09	Non-maintenance of Stationery Register	0
626		Para-11	Non-maintenance of dead stock/fixed assets register.	0
627		Para-13	Non-Realization of Stamp Duty Rs 7,698/-	0.008
628		Para-34	Non-maintenance of Cash Book.	0
629		Para-03	Short-realization of duty and taxes	0.001
630		PDP/457/ Exp	Irregular expenditure due to misuse of official vehicles	2.300
631		PDP/458/ Exp	Non-observance of PPRA rules and general financial rules	0.588
632		PDP/459/ Exp	Non-observance of PPRA rules and general financial rules	1.042
633		PDP/460/ Exp	Irregular / Doubtful purchase of uniforms & liveries	3.408
634		PDP/461/ Exp	Non-observance of PPRA rules and general financial rules	1.000
635		PDP/462/ Exp	Unauthorized expenditure under various heads due to non-compliance of budget operational guidelines-policy circular	0.236
636		PDP/463/ Exp	Non-surrendering of unutilized budget	1.918
637		PDP/464/ Exp	Excess expenditure over and above budget-	0.031
638		PDP/465/ Exp	Excess expenditure over and above budget-	0.980
639		PDP/466/ Exp	Irregular and non-adjustment of TA/DA advance	0.198
640		PDP/467/ Exp	Non-carrying out of Internal Audit	0
641		PDP/468/ Exp	Misclassification of expenditure	1.541
642		PDP/469/ Exp	Irregular expenditure of stores	1.200
643		PDP/470/ Exp	Irregular expenditure on account of courier & pilot service	0.103
644		PDP/471/ Exp	Inadmissible expenditure on account of pay and allowance	0.012
645		PDP/472/ Exp	Irregular/Unjustified expenditure under the head maintenance of garden	0.149

646		PDP/473/ Exp	Non-observance of PPRA rules and general financial rules	0.237
647		PDP/474/ Exp	Non-observance of PPRA rules and general financial rules	10.207
648		PDP/1177//	Non-recovery of adjudged government revenue	2.72
649		PDP/1180//	Non-recovery of adjudged government revenue	1.59
650		PDP/1182//	Non-follow-up/recovery of Post Clearance Audit & Post-Release Verification cases	0.71
651		PDP/1185//	Non-imposition of duties and taxes on items imported in bulk quantities assessed import value	0
652		PDP/1186//	Non-recovery of adjudged government revenue	0.10
653		PDP/1187//	Non-finalization of adjudication process	0.81
654		PDP/1254//	loss of government revenue due to excess deduction of commission charges by Senior Post Master Treasury Karachi	1.626
655		PDP/1255//	Un-authorize deduction of commission amount by the Post Master General on account of inward parcel	11.223
656		PDP/1256//	Non-recovery of adjudged government revenue	5.09
657		PDP/1257//	Non-recovery of adjudged government revenue	17.00
658		PDP/1258//	Non-recovery of adjudged government revenue	0.87
659		PDP/1259//	Non-recovery of adjudged government revenue	0.77
660		PDP/1260//	Non-recovery of adjudged government revenue	0.24
661		PDP/1268//	Non-finalization of adjudication process	399.70
662	AC/DC Arrival Departure JIAP Khi 2020- 21(Receipt)	Para-03	Under valuation of seized laptops	0.073
663		Para-04	Non-shifting of seized banned liquor in State Warehouse	0
664		Para-05	Pending examination of detained package	0
665		Para-06	Improper maintenance of seizure register	0
666	AC/DC Un- accompanied baggage JIAP, Karachi (Receipt)	Para-03	Non-imposition of redemption fine on items imported described as LED TV lower brand	0.011
667		Para-04	Non-imposition of redemption fine on items imported as wholesa cum retail agent	0.004
668		Para-05	Non-provision of reconciled revenue figures for the year 2019-20.	0
669	AC/DC GC / Technical Bond JIAP, Karachi (Receipt)	PDP#942/CK/ Cus	Non-providing status of deduction of Federal Excise Duty from Custom Agents/Import Agents on services provided to importer on imports of goods under Technical Bonds.	0
670		PDP#943/CD K/Cus	Non-providing copy of license agreement of Airlines availing warehouse facilities.	0
671	AC/DC Customs (GC Bond, Technical Bond) JIAP, Karachi	PDP/436/Exp/ Cus/	Non-providing record / data / status pertaining to General Concessionary Bond	0
672	Appraisalment & Facilitation, Quetta	Para-7	Non – Conducting of Physical Verification of Store/Stock and Internal Check.	0
673		Para-8	Non-Completion of Service Book.	0
674		Para-9	Non-disposal of newspapers purchased during 2019-20	0
675		Para-10	Non-maintenance of dead stock register.	0
676		Para-11	Non-maintenance of dead stock/fixe assets register.	0
677		PDP/451/ Exp	Inadmissible expenditure on account of pay and allowance	0.019
678		PDP/452/ Exp	Irregular expenditure due to misuse of official vehicles	4.300
679		PDP/453/ Exp	Irregular and non-adjustment of TA/DA advance	0.029
680		PDP/454/ Exp	Irregular and non-adjustment of TA/DA advance	0.009
681		PDP/455/ Exp	Inadmissible expenditure on account of pay and allowance	0.018
682		PDP/456/ Exp	Non-realization of government revenue	0.011
683		PDP/796/	Clearance of goods imported in violation of Import Policy Order	37.22
684	PDP/797/	Non/short-realization of withholding tax	4.40	

685		PDP/798/	Non/short-realization of withholding tax	1.84
686		PDP/806/	Non/short-realization of withholding tax	0.08
687		PDP/808/	Non/short-realization of withholding tax	0.06
688		PDP/942/	Likely loss of millions of government revenue due to weak monitoring, non-observing transshipment rules and in-adequate vigilance in Transshipment Permit System	0
689		PDP/1079/	Misclassification of imported goods	0.52
690		PDP/1080/	Misclassification of imported goods	1.08
691		PDP/1089/	Non/short-realization of withholding tax	0.04
692		PDP/1094/	Non/short-realization of withholding tax	0.07
693		PDP/1099/	Non/short-realization of withholding tax	0.49
694		PDP/1106/	Misclassification of imported goods	0.21
695		PDP/1112/	Clearance of goods imported in violation of Import Policy Order	1.87
696		PDP/1115/	Non-recovery of adjudged government revenue	0.35
697		PDP/1117/	Non-follow-up/recovery of Post Clearance Audit & Post-Release Verification cases	3.60
698		PDP/1249/	Non-realization of duty and taxes from DTRE users	132.41
699	Chief Collectorate Customs, Quetta	Para-01	Non-deduction of income tax on rental income	0.039
700		Para-02	Irregular Payment of Mobile Phone Charges	0.010
701		Para-03	Non-disposal of Newspapers purchased during 2019-20	0
702		Para-04	Non-maintenance of Log book	0
703		Para-05	Non-carrying out physical verification of Stores	0
704		Para-06	Non-maintenance of Stationery Register	0
705		Para-07	Non-carrying out of Internal audit	0
706		Para-08	Non-Realization of Stamp Duty	0
707	DG Afghan Transit Trade Karachi (Expenditure)	Para-06	Non-carrying out of Internal Audit	0
708		Para-07	Irregular payment of Pay & Allowance of officers / staff transferred from other offices.	0
709		Para-08	Non-completion / providing of service books of non-gazetted staff.	0
710		PDP/394/ Exp	Non-deduction/realization of sales tax	0.058
711	AC/DC Auction PMBQ Karachi (Receipt)	Para-07	Non-reconciliation of challans Rs. 24.307 million.	24.307
712		Para-08	Non-Production of Sale Proceeds Figure and File for the year 2019-20	0
713	, Chief Collector Enforcement & Compliance (South), Karachi (Expenditure)	Para-01	Irregular expenditure without obtaining quotations	0.165
714		Para- Para-06	Non-carrying out of internal check	0
715		Para-07	Non-maintenance of dead stock / fixed assets register.	0
716		Para-08	Non-maintenance of cash book.	0
717		Para-09	Non-disposal of old news papers	0
718		PDP/264/ Exp	Irregular and non-adjustment of TA/DA advance	0.510
719		PDP/373/ Exp	Non-observance of PPRA rules and general financial rules	0.423
720		PDP/374/ Exp	Irregular expenditure of stores	0.697
721		PDP/884/	Non-recovery of adjudged government revenue	0.55
722		PDP/888//	Non-recovery of adjudged government revenue	5.71

723	DDO, Collector Appeals Customs, Karachi (Expenditure)	Para-06	Shortage of working staff in the office.	0
724		Para-07	Non-carrying out of Internal Audit	0
725		Para-08	Improper/Non- maintenance of dead stock/fixed assets register.	0
726		Para-08	Non-maintenance of cash book.	0
727		Para-09	Non-disposal of old news papers	0
728	MCC Hyderabad	Para-08	Overwriting of Date of Birth in Service Book.	0
729		PDP/361/ Exp	Non-deduction/realization of sales tax	0.091
730		PDP/362/ Exp	Irregular expenditure due to misuse of official vehicles	1.299
731		PDP/363/ Exp	Irregular expenditure of stores	0.585
732		PDP/974	Non-recovery of adjudged government revenue	0.57
733		PDP/975/	Non/short-realization of withholding tax	6.16
734		PDP/978/	Non-recovery of adjudged government revenue	0.59
735		PDP/1203/	Non-finalization of adjudication process	0.38
736		PDP/1230/	Clearance of goods imported in violation of Import Policy Order	0
737	AC/DC ASO MCC Hyderabad	PDP/1204 /CDK/ Cus	Non-obtaining legal status of released item involving duties and taxes.	0.079
738	DG Customs Valuation, Karachi (Expenditure)	Para-03	Non-maintenance of Cash Book	0
739		Para-04	Non-recovery of Conveyance Allowance –Rs.10,000/-	0.01
740		Para-05	Non-recovery of Performance Allowance –Rs.20,000/-	0.02
741		Para-06	Non-completion of service books of non-gazetted staff.	0
742		Para-07	Improper/Non- maintenance of dead stock/fixed assets register.	0
743		PDP/356/ Exp	Irregular expenditure of stores	0.250
744		PDP/357/ Exp	Excess payment on account of law charges	0.268
745		PDP/358/ Exp	Non-observance of PPRA rules and general financial rules	0.510
746	Director Reforms & Automation Customs, Karachi (Expenditure)	Para-06	Non-deposit of tender document fee in to treasury	0.004
747		Para-07	Non-provision of status of recovery of Employee Mr. Muhammad Tahir Sohail Electrician BPS-10 absconder of this office.	0
748		Para-08	Non-disposal of News Papers purchased in the financial year 2019-20.	0
749		Para-09	Non - maintenance of dead stock / fixed assets register	0
750		Para-10	Non-Carrying Out Internal audit	0
751		PDP/383/ Exp	Non-observance of PPRA rules and general financial rules	0.435
752		PDP/385/ Exp	Non-observance of PPRA rules and general financial rules	0.233
753	Director Intelligence & Investigation Customs, Karachi	Para-06	Improper maintenance of dead stock/fixed assets register.	0
754		Para-08	Non-disposal of old newspapers during the financial year 2019-20	0
755		Para-09	Non-Completion of Service Books of Non-Gazetted Staff.	0
756		PDP/387/ Exp	Irregular expenditure on account of courier & pilot service	0.140
757		PDP/388/ Exp	Non-deduction/realization of sales tax	0.684
758		PDP/389/ Exp	Irregular expenditure of stores	0.435
759		PDP/390/ Exp	Inadmissible expenditure on account of pay and allowance	0.026
760		PDP/392/ Exp	Non-observance of PPRA rules and general financial rules	0.123
761		PDP/1217/	Non-recovery of adjudged government revenue	4.01

762	AC/DC Import Dry Port Hyderabad (Receipt)	Para-04	Non-provision of list of items import approved by Engineering Development Board for Motor Cycle Manufacturer.	0
763	MCC Appraisement & Facilitation (East), Karachi	PDP NO. 406/Exp/Cus	Un-authorized payment of Performance Allowance	0.196
764		PDP/410/ Exp	Irregular expenditure due to misuse of official vehicles	4.540
765		PDP/411/ Exp	Non-observance of PPRA rules and general financial rules	2.907
766		PDP/413/ Exp	Non-observance of PPRA rules and general financial rules	0.130
767		PDP/414/Exp/ Cus	Non- maintenance of service books in respect of non-gazetted staff	0
768		PDP NO. 415/Exp/Cus	Non- maintenance of fixed assets/dead stock register	0
769		PDP/416/Exp/ Cus	Non-carrying out of Internal Audit	0
770		PDP/417/Exp/ Cus/	Irregular expenditure due to non-maintenance of cash book	0
771		PDP/418/Exp/ Cus	Rush of expenditure in the month of June	0
772		PDP/419/ Exp	Inadmissible expenditure on account of pay and allowances	0
773		PDP/420/ Exp	Non-carrying out of physical verification of dead stock/stores	0
774		PDP/339/Exp	Irregular expenditure due to non-maintenance of cash book	0
775		PDP/811/	Non/short-realization of withholding tax	2.63
776		PDP/914/	Non-recovery of adjudged government revenue	11.04
777		PDP/916/	Non-recovery of adjudged government revenue	83.44
778		PDP/917/	Non-recovery of adjudged government revenue	31.54
779		PDP/928 /	Non/short-realization of withholding tax	1.66
780		PDP/931 /	Non-reconciliation / verification of challans	27.200
781		PDP/935/	Non-recovery of adjudged government revenue	13.41
782		PDP/947/	Non-encashment of financial instruments	4.70
783		PDP/948/	Non-recovery of adjudged government revenue	35.74
784		PDP/956/	Non-encashment of financial instruments	8.01
785		PDP/957/	Non-encashment of financial instruments	41.03
786		PDP/958/	Non-encashment of financial instruments	43.85
787		PDP/959/	Non-encashment of financial instruments	271.04
788		PDP/1003/	Non-follow-up/recovery of Post Clearance Audit & Post-Release Verification cases	1,645.10
789	PDP/1004/	Non-maintenance of master register of arrears of government dues	0	
790	PDP/1005/	Non-recovery of adjudged government revenue	8.17	
791	PDP/1129/	Non/short-realization of withholding tax	2.00	
792	PDP/1140/	Non/short-realization of withholding tax	0.25	
793	PDP/421/ Exp	Misclassification of expenditure	0.536	
794	PDP/422/ Exp	Inadmissible expenditure on account of pay and allowances	0.279	
795	PDP/423/ Exp	Non-observance of PPRA rules and general financial rules	2.700	
796	PDP/424/ Exp	Un-authorized payment of Performance Allowance	0.136	
797	PDP/425/ Exp	Irregular expenditure due to misuse of official vehicles	41.716	
798	PDP/426/ Exp	Excess payment on account of law charges	2.283	
799	PDP/427/ Exp	Non-observance of PPRA rules and general financial rules	0.000	
800	PDP/428/ Exp	Non-observance of PPRA rules and general financial rules	1.890	
801	PDP/429/ Exp	Un-authorized printing from private firm without NOC	0.325	
802	PDP/430/ Exp	Irregular/Unjustified expenditure under the head maintenance of garden	0.259	
803	PDP/431/ Exp	Irregular expenditure on account of courier & pilot service	0.147	

804		PDP/432/ Exp	Unjustified usage of Vehicles without drivers	0
805		PDP/433/ Exp	Non-disposal of obsolete items and vehicles	0.241
806		PDP/434/ Exp	Non-verification of Degrees of Non-Gazette Staff	0
807		PDP/435/ Exp	Irregular expenditure due to non-maintenance of cash book	0
808		PDP/436/ Exp	Non- maintenance of fixed assets/dead stock register	0
809	Post Clearance Audit, Custom House Karach	Para-06	Non-finalization of contravention cases under summary of violation "Clearance of "MENTHOL CRYSTALS" without application of VR" amounting to Rs. 1.908 million.	1.908
810		PDP/375/ Exp	Irregular payment on account of cash reward	5.541
811		PDP/376/Exp/ Cus/	Rush of expenditure in the month of June	2.283
812		PDP/378/ Exp	Non-observance of PPRA rules and general financial rules	0.430
813		PDP/379/ Exp	Irregular expenditure of stores	0.356
814		PDP/381/EXP/ Cus/K	Irregular expenditure due to misuse of official vehicles	0.666
815		PDP/475/ Exp	Irregular payment on account of honorarium	0.420
816		PDP/1188/	Non-follow-up/recovery of Post Clearance Audit & Post-Release Verification cases	46.19
817		PDP/1189/	Non-follow-up/recovery of Post Clearance Audit & Post-Release Verification cases	46.42
818		PDP/1190/	Non- recovery of amount pointed out	40.420
819		PDP/1191/	Non-follow-up/recovery of Post Clearance Audit & Post-Release Verification cases	12.52
820		PDP/1192/	Non-finalization of adjudication process	1.25
821	AC/DC(Import), Custom House, Gawadar	PDP/968/CDK /Cus	Un-authentic deposit of sale proceed of auctioned goods into NBP	0
822	Collector, Customs , MCC Gawadar	PDP/254/ Exp	Irregular expenditure of stores	0.893
823		PDP/255/ Exp	Irregular expenditure on account of courier & pilot service	0.269
824		PDP/259/ Exp	Excess payment on account of law charges	0.060
825		PDP/261/ Exp	Un-authorized printing from private firm without NOC	0.022
826		PDP/883/	Non-deposit of confiscated diamonds to NBP / SBP. Valuing	6.060
827		PDP/886/	Improper maintenance of State Ware House goods / record and non-conducting of Stock Taking.	0
828		PDP/961/	Non-finalization of adjudication process	38.05
829		PDP/962/	Non-finalization of adjudication process	23.12
830	Directorate	PDP/1160/	Non-recovery of adjudged government revenue	0
831	General Transit Trade, Custom House, Karachi	PDP/1170/CD K/Cus/	Unauthorized storage of confiscated goods in the premises of NMB Wharf	0
832		PDP/1171/CD K/Cus/	Non-maintenance of Stock Register	0
833		PDP/1172CD K/Cus/	Non-conducting Stock-taking of warehoused goods	0
834		PDP/1212/	Non-recovery of adjudged government revenue	0
835		PDP/1213/	Non-conducting of Post Importation Audit of Afghan Transit Trade during the year 2019-20	0
836		PDP/1213-	Non/short-realization of withholding tax	0.19

837	Director, Internal Audit (Customs), Karachi	PDP/306/ Exp	Excess expenditure over and above budget-	0.154
838		PDP/307/ Exp	Misclassification of expenditure	0.025
839		PDP/309/ Exp	Non-observance of PPRA rules and general financial rules	0
840		PDP/310/ Exp	Non-surrendering of unutilized budget	0.803
841		PDP/311/ Exp	Excess expenditure over and above budget-	0.043
Sub Total Customs Karachi				5,564.00
Grand Total (IRs & Customs), Karachi				7,065.30

Annexure-2
(Para 3.1)

Non-production of auditable record by tax authorities

S. No.	Office	DP No./ Para of AIR	Record not produced
1	RTO Gujranwala	19807-IT	Income Tax Refund Cases 169, Assessment cases u/s 122
		19820-ST	Sales Tax Returns of 257 taxpayers, Sales Tax refund of 42 cases,
2	CTO Lahore	19889-IT/ST	Sales Tax returns of 477 cases and Income Tax returns of 500 taxpayers (Zone-I&VI). Sales tax refund 13 cases
		19918-IT/ST	Income Tax Returns of 36 taxpayers, Sales Tax returns of 38 taxpayers, Income Tax refund 71 cases and Sales Tax refund 22 cases
		19931-IT	Income Tax Returns of 500 taxpayers and Sales Tax returns of 343 taxpayers (Zone-I&VI) and Income Tax refund 142
3	RTO Lahore	19632-NPR	Income Tax Returns of 77 taxpayers, Sales Tax returns of 79 taxpayers, Income Tax refunds, Assessment orders, Orders passed u/s 165, Withholding Statements and Exemption Certificates.
		19640-NPR	Income Tax Returns of 25 taxpayers, Sales Tax returns of 100 taxpayers, Sales Tax refund files of 8 cases. Income Tax refunds, Assessment orders, Orders passed u/s 165, Withholding Statements and Exemption Certificates.
		19641-NPR	Income Tax Returns of 105 taxpayers, Sales Tax returns of 100 taxpayers,

			Sales Tax refund files of 7 cases. Income Tax refunds, Assessment orders, Orders passed u/s 165, Withholding Statements and Exemption Certificates.
4	LTO Lahore	19397-ST/IT	Sales Tax returns of 97 taxpayers, Income Tax returns of 75 cases. Sales Tax refund 11 cases, Data/Files of Income Tax refund/refund adjustment, Order u/s 161/205, Assessment record u/s 121, 122 & 214C and Audit Conducted u/s 177 and Exemption Certificates under the Income Tax Ordinance. DCRs and Sales Tax audit cases u/s 25 and 38 of Sales Tax Act, 1990.
5	MCC Sialkot	6739-Cus	Record of released bank guarantee through WeBoC

Non production of record in Covid-19 cases (DAGAIR & C, Lahore)			
S. No.	Office	Para	No. of cases
1	FBR (HQ)	3 of AIR	01
2	RTO-II Lahore	1,2,3 of AIR	03
3	CTO Lahore	1 of AIR	01
Total			05

DGAIR & C, Karachi (Covid-19 cases)

S. No.	Office	No. of cases/RPO's sanctioned		Amount sanctioned/ Requisite (Rs in million)	No. of case files provided	
		Direct	Indirect		Direct	Indirect
1	LTO Karachi	400	583	35,630.04	341	47
2	MTO Karachi	175	390	4,556.78	153	83
3	CTO Karachi	540	1618	2,933.52	255	11
4	RTO-I Karachi	155	318	301.10	45	44
5	RTO-II Karachi	240	1407	1,432.23	0	0
6	RTO Hyderabad	60	169	776.41	41	111
7	RTO Sukkur	75	0	91.84	65	0
8	RTO Quetta	70	23	292.88	33	12
Total		1715	4508	46,014.8	933	308

Number of cases for which record not produced = 4982

Amount of record not produced = Rs 26,238.88 million

Annexure - 3

[Para 4.1 (i)]

**Short collection of tax due to declaration of income under
incorrect head - Rs 18,690.30 million**

(Rs. in million)

S. No.	Office	DP No	Tax Year	No of cases	Amount
1	LTO Lahore	20006	2019	01	356.60
		20002	2017	01	30.32
2	RTO Faisalabad	19856	2019	01	0.37
3	CTO Lahore	19891	2019	01	174.04
		19899	2019	01	11.69
		19905	2019	01	0.85
4	LTO Islamabad	19600	2019	01	9.21
		19748	2019	1	121.95
5	RTO Islamabad	19622	2019	01	6.37
6	RTO Peshawar	19770	2019	01	17.85
		19768	2019	01	0.97
7	RTO Multan	19564	2019	03	2,223.85
Total				14	2,954.07

DG, AIR&C (South), Karachi

(Rs. in million)

S. No.	Offices/ Report	DP No	Tax Year	No of cases	Amount
1	LTO Karachi	2059	2017 & 2018	3	3,670.53
		2038	2018	5	4,521.124
2	MTO Karachi	2049	2018	7	1,169.11
		2076	2018	5	227.06
		2153	2019	1	151.76
		2278	2019	3	29.36
3	CTO Karachi	2118	2019	8	43.13
		2124	2019	1	1.09
		2167	2019	2	61.70
4	RTO-II Karachi	2030	2018	1	7.73
		2233	2019	2	71.25
		2239	2019	1	1.37
5	RTO Hyderabad	2101	2019	3	16.38
		2102	2019	1	2.94
		2104	2019	1	0.28
		2201	2019	2	3.53
6	RTO Sukkur	2215	2019	9	7.79
		2251	2019	2	8.84
7	RTO Quetta	2298	2019	1	0.73
8	(SAR Refund)	Para 3.1	2014 to 2019	60	5,583.66
9	(SAR Refund)	Para 3.3	2016 to 2019	13	156.87
Total				131	15,736.23
Grand Total				145	18,690.30

Annexure-4

[Para 4.1(ii)]

Incorrect claim of tax credit - Rs. 12,773.05 million

(Rs. in million)

S. No.	Office	DP No	Tax Year	No of cases	Amount pointed out	Amount recovered / not due	Balance amount
1	LTO Islamabad	19741	2019	03	24.08	0	24.08
		19742	2019	01	126.98	0	126.98
		19595	2017 to 2019	03	87.76	0	87.76
		19744	2019	01	2.98	0	2.98
		19532	2019	05	8,231.89	0	8,231.89
2	LTO Lahore	19825	2019	01	332.04	0	332.04
		19822	2019	07	1,362.98	0	1,362.98
		20003	2019	04	164.30	0	164.30
		19999	2018 & 2019	01	155.32	59.69	95.63
		20051	2019	01	11.84	0	11.84
		20050	2019	02	38.41	0	38.41
		20014	2019	03	19.59	3.85	15.74
3	RTO Faisalabad	19849	2019	05	121.28	0	121.28
		19853	2018	01	9.22	0	9.22
4	CTO Lahore	19926	2016	01	1.93	0	1.93
		19914	2017	01	19.56	0	19.56
		19695	2019	01	0.70	0	0.70
5	RTO Gujranwala	19707	2019	02	4.52	0	4.52
		19715	2015	01	0.64	0	0.64
6	RTO Peshawar	19649	2019	01	10.70	0	10.70
7	RTO Sialkot	19979	2019	01	5.48	0	5.48
8	RTO Islamabad	19737	2019	01	0.14	0	0.14
		19618	2019	06	28.70	0	28.70
		19628	2019	02	1.58	0	1.58
		19606	2019	06	66.52	0	66.52
		19605	2014 to 2017	01	0.92	0	0.92
Total				62	10,830.06	63.54	10,766.52

DG, AIR&C (South), Karachi

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount pointed out	Amount recovered / not due	Balance amount
1	MTO Karachi	2158	2019	1	31.72	0	31.72
		2164	2019	1	0.93	0	0.93
2	CTO Karachi	2107	2018	35	1,609.87	0	1,609.87
3	RTO-II Karachi	2268	2019	13	316.99	0	316.99
4	RTO Sukkur	2220	2019	1	22.42	0	22.42
5	RTO Quetta	2292	2019	5	24.60	0	24.60
Total				56	2,006.53	0	2,006.53
Grand Total				118	12,836.59	63.54	12,773.05

Annexure - 5

[Para 4.1(iii)]

Short-realization of tax due to discrepancy among figures of sales in income and sales tax returns - Rs 11,530.05 million

(Rs. in million)

S. No.	Office	DP No	Tax Year	No of cases	Amount
1	RTO Faisalabad	19874	2019	01	29.01
		19841	2019	01	86.55
		19842	2019	27	49.45
		19876	2019	05	18.30
		19878	2019	01	7.96
2	LTO Islamabad	19760	2019	01	29.23
		19597	2019	01	1,759.45
		19759-ST	2019-20	02	75.44
		19758-ST	2019-20	01	140.28
		20067-ST	2019-20	01	13.71
3	RTO Sialkot	20027-ST	2019-20	01	6.39
		19974-ST	2019-20	01	0.48
		19978	2019	01	13.15
		20038	2018	01	4.87
		20041	2018	01	2.58
		20042	2019	01	1.73
		20034	2018 & 2019	02	24.02
		20035	2019	01	3.74
		20037	2018 & 2019	01	6.77
		20039	2019	01	3.65
		19982	2018	01	0.37
		20043	2018	01	1.72
		20045	2019	01	1.31
		20046	2018	01	0.60
		19977	2015 to 2018	13	26.58

4	RTO Lahore	19775	2019	05	269.22
		19683	2019	04	207.92
		19780	2019	01	8.67
		19777	2019	01	71.63
		19778	2019	03	64.80
		19684	2017 to 2019	01	19.93
		19429	2018	01	89.18
		19430	2018	03	1.57
		20085	2019	03	60.12
		19679-ST	2019-20	01	16.16
		19785-ST	2019-20	01	8.78
		20089-ST	2019-20	01	3.65
		5	RTO Gujranwala	19802	2018
19798	2018 & 2019			05	63.10
19804	2018			01	2.97
19705	2017			01	32.56
19706	2019			01	3.72
19709	2019			01	6.54
19985	2018 & 2019			01	21.81
19986	2018			01	8.48
6	LTO Lahore	20011	2019	03	313.81
		19823	2019	01	1,455.91
		20015	2019	01	2.61
7	CTO Lahore	19692	2019	01	3.50
		19924	2019	01	5.48
		19925	2019	01	2.20
		19921	2018	01	54.25
		19923	2014	01	5.58
		19916	2019	01	2.25
		19908	2019	01	125.61
		19910	2019	01	61.17
		19911	2019	01	60.63
		19907	2019	01	293.27
		19890	2019	05	725.81
		19894	2019	01	21.44

		19927	2019	03	110.48
		19659	2019	01	221.37
		19497	2019	03	640.43
		19906	2014	01	0.56
		19913	2019	04	37.15
		19898	2016	01	11.97
		19893	2014	01	32.78
		19903	2014	01	1.75
8	RTO Multan	19518	2019	06	380.41
		19835	2016	01	6.65
		19839	2018	01	2.29
9	RTO Islamabad	19725	2019	07	31.17
		19625	2019	19	203.72
Total				179	8,091.29

DG, AIR&C (South), Karachi

(Rs. in million)

S. No.	Office	DP No	Tax Year	No of cases	Amount
1	LTO Karachi	2069	2018	1	32.38
2	MTO Karachi	2053	2018	1	62.99
		2081	2018	1	136.05
3	CTO Karachi	2114	2019	1	142.34
4	RTO-I Karachi	2132	2019	1	9.72
		6705-ST	2019	1	44.39
		6759-ST	2019	1	27.60
5	RTO-II Karachi	2266	2019	1	2.141
		6804-ST	2019	1	1.55
6	RTO Hyderabad	2099	2019	4	449.29
		2195	2019	10	1,611.28
		6746-ST	2019	1	65.81
		6799-ST	2019	1	7.65

		6800-ST	2019	4	138.34
7	RTO Sukkur	2217	2019	2	69.51
		2253	2019	3	167.90
		6789-ST	2019	3	9.87
		6824-ST	2019	4	241.95
8	RTO Quetta	2295	2019	7	142.93
		6828-ST	2019	8	75.07
Total				56	3,438.76
Grand Total				235	11,530.05

Annexure-6
[Para 4.1(iv)]

Incorrect adjustment of tax payments - Rs 10,780.65 million

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	RTO Faisalabad	19934	2019	02	23.32
2	LTO Lahore	19830	2019	01	2.52
3	CTO Lahore	19917	2019	01	1.39
		19669	2019	01	0.07
4	RTO Lahore	19776	2019	08	153.23
		19686	2019	02	5.38
		19638	2019	02	1.26
		19639	2019	01	0.19
		19433	2018	04	7.09
		19635	2019	03	13.08
		19634	2019	01	15.00
		19637	2019	01	1.79
		19633	2019	03	15.55
5	RTO Gujranwala	19806	2018	01	0.32
6	LTO Islamabad	19750	2019	01	3.57
		19751	2019	01	9.71
		19585	2019	01	1.93
		19598	2019	01	7.09
		19592	2019	01	74.26
		19591	2019	01	1.06
		19536	2019	03	331.96
		19539	2019	01	407.01
		19540	2019	01	90.29
		20071	2019	02	255.15
		20079	2019	01	7.47
		19752	2019	01	7.03
7	RTO Peshawar	19764	2019	01	47.24
		19643	2019	04	107.61

		20131	2019	07	8.62
		20132	2019	01	6.59
		20133	2019	01	5.92
		19939	2019	02	2.34
8	RTO Islamabad	19610	2019	06	83.29
		19728	2019	03	1.99
		19627	2019	03	8.15
		19735	2019	01	6.53
		19733	2019	06	53.43
9	RTO Sialkot	20128	2018 & 2019	01	0.18
Total				82	1,768.61

DG, AIR&C (South), Karachi

(Rs. in million)

S. No.	Office	DP No	Tax Year	No of cases	Amount
1	MTO Karachi	2045	2018	15	1,435.87
		2073	2018	120	2,809.56
		2091	2018	21	930.95
		2276	2019	6	22.96
2	CTO Karachi	2106	2018	102	2,743.78
		2177	2019	7	17.61
3	RTO-I Karachi	2031	2018	11	59.89
		2225	2019	4	70.09
4	RTO-II Karachi	2127	2019	1	45.63
		2234	2019	4	33.65
5	RTO Hyderabad	2196	2019	34	106.19
6	RTO Sukkur	2246	2019	3	84.96
		2252	2019	8	5.65
7	RTO Quetta	2294	2019	53	645.25
Total				389	9,012.04
Grand Total				471	10,780.65

Annexure - 7

[Para 4.1(v)]

Short levy of super tax- Rs. 7,164.75 million

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount pointed out	Amount recovered / not due	Balance amount
1	LTO Islamabad	19535	2019	09	494.72	0	494.72
		19747	2019	01	61.67	0	61.67
		20069	2019	06	592.64	383.22	209.42
2	RTO Islamabad	19738	2019	02	11.40	0	11.40
3	LTO Lahore	19392	2018	04	823.33	0	823.33
		19828	2017 & 2019	02	40.67	0	40.67
4	RTO Multan	19568	2019	01	96.30	0	96.30
		19562	2019	02	34.58	0	34.58
5	RTO Faisalabad	19864	2019	01	12.95	0	12.95
Total				28	2,168.26	383.22	1,785.04

DG, AIR&C (South), Karachi

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	LTO Karachi	2035	2018	9	1,140.60
		2062	2017 & 2018	7	2,131.74
2	MTO Karachi	2044	2018	8	297.79
		2075	2018	12	328.22
		2092	2018	5	202.12

		2160	2019	2	17.13
		2188	2019	7	142.29
		2274	2019	7	131.94
3	CTO Karachi	2110	2019	16	326.18
4	RTO-I Karachi	2226	2019	1	15.13
5	RTO-II Karachi	2130	2019	1	16.05
		2263	2019	4	63.66
6	RTO Sukkur	2218	2019	2	492.08
		2254	2019	1	11.54
7	RTO Quetta	2289	2019	3	63.24
Total				85	5,379.71
Grand Total				113	7,164.75

Annexure-8

[Para 4.1(vi)]

Non-treatment of withholding tax as final - Rs 6,337.95 million

(Rs in million)

S. No.	Office	DP No	Tax Year	No of cases	Amount
1	LTO Islamabad	19753	2019	01	95.05
		19584	2019	01	1.35
		20070	2019	04	320.64
		19531	2019	07	5601.79
		20072	2019	02	91.72
2	RTO Lahore	19432	2018	02	32.32
3	RTO Islamabad	19724	2019	02	42.67
		19623	2019	02	3.93
		19609	2019	05	36.80
4	LTO Lahore	20009	2019	01	39.06
5	RTO Gujranwala	19710	2019	01	2.43
		19708	2018	01	34.55
6	CTO Lahore	19922	2019	08	27.00
		19513	2019	04	8.64
Total				41	6,337.95

Annexure-9
[Para 4.1(vii)]

Non-levy of minimum tax - Rs 5,184.30 million

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount pointed out	Amount recovered /not due	Balance amount
1	RTO Faisalabad	19843	2018 & 2019	08	17.99	0	17.99
		19877	2019	06	10.67	0	10.67
		19867	2019	01	0.19	0	0.19
		19865	2019	10	9.51	0	9.51
2	RTO Multan	19563	2019	05	71.50	0	71.50
		19520	2018 & 2019	07	12.32	0	12.32
3	RTO Gujranwala	19704	2018 & 2019	07	1.86	0	1.86
		19712	2019	01	1.03	0	1.03
		19800	2018 & 2019	07	4.66	0	4.66
4	RTO Peshawar	19761	2019	13	264.58	0	264.58
		19936	2019	14	25.07	0	25.07
		19647	2019	05	60.63	0	60.63
		20134	2019	13	3.12	0	3.12
5	RTO Islamabad	19726	2019	04	19.08	0	19.08
		19626	2019	06	6.39	0	6.39
		19614	2019	01	4.99	0	4.99
		19736	2019	01	13.93	0	13.93
6	RTO Sialkot	19980	2018 & 2019	02	2.25	0	2.25
		19983	2019	01	0.30	0	0.30
		20036	2017 to 2019	03	10.64	0	10.64
7	CTO Lahore	19697	2017	01	0.39	0	0.39
		19661	2015 to 2019	05	20.11	0.42	19.69
		19897	2019	01	13.82	0	13.82

8	RTO Lahore	19782	2019	01	0.63	0	0.63
		19685	2019	02	8.13	0	8.13
		19431	2018	25	15.72	0	15.72
9	RTO Sargodha	19425	2018 & 2019	05	5.73	0	5.73
10	LTO Islamabad	19583	2019	01	169.19	0	169.19
		19754	2019	1	227.15	0	227.15
11	LTO Lahore	20052	2019	02	15.47	0	15.47
Total				159	1,017.05	0.42	1,016.33

DG, AIR&C (South), Karachi

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	LTO Karachi	2061	2018	3	2,619.83
		2040	2018	2	302.85
2	MTO Karachi	2051	2018	1	223.08
		2082	2018	8	132.72
		2162	2019	1	2.23
		2270	2019	13	64.73
3	CTO Karachi	2109	2019	72	479.25
4	RTO-I Karachi	2027	2018	7	8.03
		2131	2019	7	14.90
		2227	2019	6	6.97
5	RTO-II Karachi	2235	2019	10	7.61
		2261	2019	150	201.34
6	RTO Hyderabad	2199	2019	2	12.41
7	RTO Sukkur	2222	2019	3	11.01
		2258	2019	25	26.22
8	RTO Quetta	2296	2019	112	54.79
Total				422	4,167.97
Grand Total				581	5,184.30

Annexure – 10

(Para 4.1(viii)]

Incorrect adjustment of brought forward losses - Rs. 3,800.08 million

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No. of cases	Amount
1	RTO Islamabad	19616	2019	01	2.83
2	LTO Islamabad	19537	2019	02	206.98
3	MTO Karachi	2050	2018	1	345.80
		2074	2018	3	1,002.79
4	CTO Karachi	2125	2019	1	0.87
5	RTO Sukkur	2216	2019	2	2,240.81
Total				10	3,800.08

Annexure - 11

[Para 4.1(ix)]

**Short-realization of tax due to claim of provisional expense
- Rs 2,696.52 million**

(Rs. in million)

S. No.	Office	DP No	Tax Year	No of cases	Amount
1	RTO Peshawar	19675	2019	01	280.57
		19642	2019	01	90.61
2	CTO Lahore	19693	2019	01	1.21
		19666	2019	01	0.46
		19512	2019	02	9.10
3	LTO Lahore	20016	2019	01	20.40
		20053	2019	01	4.70
4	LTO Islamabad	20081	2019	01	1,502.08
5	LTO Islamabad	19594	2019	02	434.80
6	LTO Lahore	19826	2019	01	85.44
		20010	2019	02	179.68
		20000	2019	03	74.85
		20001	2016	01	3.78
7	RTO Islamabad	19611	2019	08	10.05
Total				26	2,696.52

Annexure - 12

[Para 4.1(x)]

**Short levy of tax due to grant of inadmissible depreciation allowance -
Rs. 611.12 million**

(Rs. in million)

S. No.	Office	DP No	Tax Year	No of cases	Amount pointed out	Amount recovered / not due	Balance amount
1	LTO Islamabad	19533	2019	01	2,711.43	2,652.00	59.50
		19534	2019	04	303.88	0	303.88
		19745	2019	08	96.71	0	96.71
		20074	2019	04	113.51	0	113.51
		20075	2019	01	30.26	0	30.26
2	LTO Lahore	19832	2019	01	1.16	0	1.16
3	RTO Lahore	20088	2019	01	0.24	0	0.24
4	RTO Multan	19569	2019	01	5.86	0	5.86
Total				21	3,263.05	2,652	611.12

Annexure-13

[Para 4.1(xi)]

**Short realization of tax due to non-apportionment of expenses
- Rs 505.42 million**

(Rs. in million)

S. No.	Office	DP No	Tax Year	No of cases	Amount
1	CTO Lahore	19896	2019	01	14.99
2	RTO Islamabad	19734	2019	02	13.50
		19624	2019	01	0.21
3	LTO Islamabad	19746	2019	01	31.19
4	RTO Faisalabad	19852	2019	02	10.22
		19875	2019	01	26.12
5	RTO Multan	19566	2019	03	387.38
6	RTO-I Karachi	2128	2019	02	21.81
Total				13	505.42

Annexure-14

[Para 4.2]

**Non withholding of income tax by prescribed persons -
Rs. 31,424.14 million**

(Rs in million)

S. No.	Office	DP No	Tax Year	No of cases	Amount
1	RTO Peshawar	19762	2019	04	90.77
		19937	2019	02	8.88
		19644	2019	01	502.91
		19645	2019	02	1014.66
		19435	2019	04	28.44
		20130	2019	03	46.34
		19763	2019	01	63.42
		19942	2019	01	0.61
		19676	2019	02	32.26
		19437	2019	04	17.03
		19438	2019	01	16.44
		19440	2019	02	15.94
		19434	2019	03	139.70
		19766	2019	01	3.02
		19940	2019	03	1.89
		19436	2019	03	18.03
		20135	2019	02	2.36
		19441	2019	03	3.07
		2	RTO Islamabad	19607	2019
20105	2019			09	95.00
20106	2018			16	91.70
19608	2019			04	76.94
20107	2019			06	1.42
3	CTO Lahore	19694	2018 & 2019	02	1.12
		19691	2018 & 2019	02	3.70
		19667	2019	01	0.30
		19668	2019	01	0.23
		19516	2019	01	0.16
		19515	2019	01	0.62

		19500	2019	02	8.14
		19689	2019	03	19.09
		19670	2018& 2019	01	2.79
		19510	2019	01	24.98
		19498	2019	03	67.90
		19665	2018 &2019	03	2.08
		19502	2019	02	0.35
4	RTO Sargodha	19426	2018	04	14.34
5	LTO Islamabad	19589	2018	01	5.09
		20078	2019	05	73.33
6	RTO Sialkot	20040	2018 & 2019	01	3.54
		20119	2018 & 2019	03	34.63
		20120	2018 & 2019	03	30.67
		20121	2018 & 2019	04	20.16
		20123	2018 & 2019	05	4.89
		20122	2019	01	8.71
		20124	2018 & 2019	02	2.84
		20127	2019	01	0.41
7	RTO Multan	19555	2019	05	33.10
		19556	2019	10	175.21
		19559	2019	05	7.86
		19521	2019	04	2.65
		19560	2019	05	131.36
		19554	2019	08	148.22
		19567	2019	01	702.11
		19558	2019	05	12.94
		19557	2019	07	20.69
		19561	2019	02	3.37

8	RTO Lahore	20084	2018 & 2019	11	131.73
		20086	2019	07	9.88
9	RTO Faisalabad	20143	2019	03	96.62
		20140	2019	10	272.09
		19880	2019	03	1.00
		19848	2019	01	187.76
		20142	2019	10	26.95
		19851	2019	01	13.44
		20141	2019	03	77.35
10	RTO Gujranwala	19790	2018 & 2019	06	2.76
		19789	2019	07	32.73
		19793	2018 & 2019	04	1.09
		19791	2018 & 2019	18	6.36
		19788	2019	11	253.01
		19792	2018	02	15.14
11	LTO Islamabad	19740	2019	01	37.50
		19590	2019	01	2.91
		19586	2019	01	40.97
		19599	2019	01	1,048.34
		19593	2019	04	14.50
		19596	2019	01	4.16
		20073	2019	01	38.95
12	LTO Lahore	19824	2019	02	378.12
		20008	2019	01	2.11
		20013	2019	01	10.38
		19831	2019	01	3.13
		19827	2019	02	62.49
		19833	2019	01	3.30
		19393	2018	02	497.37
Total				307	7,204.92

DG, AIR&C (South), Karachi

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	LTO Karachi	2033	2017 & 2018	13	2,683.26
		2058	2017 & 2018	2	5,166.84
		2066	2017 & 2018	1	406.86
		2071	2018	1	4.34
		2072	2018	1	2.08
		2036	2018	8	8,231.19
		2063	2018	4	2,107.55
		2064	2018	2	1,614.29
2	MTO Karachi	2052	2018	1	180.64
		2077	2017 & 2018	6	221.61
		2048	2018	3	20.19
		2078	2018 & 2018	20	205.92
		2094	2018	5	27.41
		2275	2019	16	237.71
		2080	2018	2	150.64
		2154	2019	1	100.88
		2155	2019	10	82.47
		2187	2019	10	149.52
		2279	2019	20	2.33
		2090	2018	1	12.46
		2152	2019	11	439.48
		2186	2019	10	377.54
		2273	2019	7	26.53
		2151	2019	17	68.54
		2189	2019	14	66.14
3	CTO Karachi	2113	2019	1	150.32
		2120	2018 & 2019	17	11.65
		2181	2019	19	3.94

4	RTO-II Karachi	2184	2019	2	1.26
		2142	2019	7	2.97
		2172	2019	13	3.97
		2179	2019	26	14.89
		2143	2019	1	1.25
		2171	2019	13	5.09
		2175	2019	30	30.29
		2139	2019	8	12.52
		2168	2019	20	18.94
		2183	2019	2	1.29
		2237	2019	3	1.92
		2236	2019	18	0.86
		5	RTO Hyderabad	2205	2019
2207	2019			1	57.27
2208	2019			1	13.58
2209	2019			1	5.19
2210	2019			1	8.83
2211	2019			1	3.61
2212	2019			1	1.64
2213	2019			1	1.53
2214	2019			1	0.98
2197	2019			13	62.02
6	RTO Sukkur	2245	2019	52	233
		2250	2019	2	3.39
		2244	2019	4	278.75
7	RTO Quetta	2283	2019	2	72.52
		2282	2019	9	404.44
		2284	2019	16	9.48
Total				473	24,219.22
Grand Total				780	31,424.14

Annexure-15

[Para 4.3]

Non-realization of Workers Welfare Fund Rs. 977.06 million

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	RTO Faisalabad	19854	2018 & 2019	08	3.13
		19879	2018 & 2019	09	2.49
		19844	2018 & 2019	11	2.01
		19866	2018 & 2019	05	2.23
2	LTO Islamabad	19743	2019	01	17.36
		19587	2019	03	2.01
3	RTO Peshawar	19769	2019	03	0.68
		19938	2019	05	3.39
		19650	2019	08	4.16
		19439	2019	05	10.08
		20137	2019	02	0.23
4	CTO Lahore	19690	2015, 2017, 2019	07	9.61
		19662	2014 to 2019	11	10.63
		19514	2019	06	5.08
		19501	2019	07	5.02
5	LTO Lahore	19829	2019	03	5.93
		20055	2019	05	4.21
		20005	2017	01	3.43
6	RTO Lahore	19781	2019	10	6.00
		19687	2019	03	1.41
		19428	2018	05	0.32
		20087	2019	03	0.62
7	RTO Multan	19565	2019	11	17.61
		19519	2018 & 2019	09	13.29

8	RTO Sargodha	19427	2018	03	0.23
9	RTO Gujranwala	19713	2018	02	1.88
		19801	2017 to 2019	09	0.84
Total				155	133.88

DG, AIR&C (South), Karachi

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	LTO Karachi	2039	2018	5	227.18
		2067	2018	2	299.34
2	MTO Karachi	2057	2018	8	30.22
		2088	2018	10	20.18
		2097	2018	6	5.44
		2159	2019	24	22.87
		2190	2019	20	50.13
		2272	2019	16	15.72
3	CTO Karachi	2119	2019	11	13.26
		2140	2019	15	4.91
		2173	2019	22	3.56
		2182	2019	25	3.21
4	RTO-I Karachi	2029	2018	35	15.92
		2129	2019	5	17.35
		2147	2019	15	3.52
		2231	2019	4	0.49
5	RTO-II Karachi	2238	2019	20	1.47
		2265	2019	22	11.51
6	RTO Hyderabad	2105	2019	1	0.17
		2200	2019	19	10.20
7	RTO Sukkur	2221	2019	6	29.00
		2257	2019	7	11.27
8	RTO Quetta	2290	2019	36	2.99
9	SAR Refund	Para 3.7	2014 to 2019	40	43.27
Total				374	843.18
Grand Total				529	977.06

Annexure-16

[Para 4.4]

**Issuance of refund without observance of prescribed law
- Rs 1,002.31 million**

(Rs. in million)

S. No.	Office/Reports	DP/Para No.	No. of cases	Amount
1	RTO Gujranwala	19803-IT	03	6.447
		19799-IT	02	1.44
		19987-IT	01	0.21
		19984-IT	01	0.47
2	RTO Peshawar	19765-IT	02	20.219
		19941-IT	03	0.712
		19648-IT	01	17.367
		20136-IT	01	0.392
		2,3,5,6,7	06	4.407
3	CTO Lahore	19688-IT	02	62.269
		19929-IT	01	0.47
		19933-IT	01	4.12
		19895-IT	01	20.72
		19928-IT	01	1.06
		19900-IT	01	9.14
		19660-IT	05	54.798
		19509-IT	04	28.597
		19499-IT	05	9.085
		19892-IT	01	48.025
4	RTO-II Lahore	19779-IT	04	27.411
		19636-IT	04	10.851
		2,7	29	3.826
5	RTO Islamabad	19617-IT	03	11.514
6	RTO Multan	19836-IT	05	5.78
		19837-IT	01	3.81
		19570-IT 20007-IT	02	270.04
		01	07	121.018
7	RTO Islamabad	19620-IT	01	5.59
		5,7,9	05	13.023

		6,8	02	8.843
8	RTO Sialkot	20044-IT	01	1.36
		20047-IT	01	0.493
		20048-IT	01	0.336
		20049-IT	01	0.130
		12,13,14	03	4.342
		19981-IT	01	0.596
9	RTO Gujranwala	5,6,8	40	5.559
10	LTO Islamabad	1,2,3,4	05	37.607
11	RTO Faisalabad	10	01	0.179
		19850-IT	03	38.991
		2,3	03	18.522
12	SAR Refund (South)	Para No.3.4	73	65.72
13	SAR Refund (South)	Para No.3.5	8	56.83
Total			246	1,002.31

Annexure-17

[Para 5.1(i)]

**Non-realization of sales tax on supply of taxable goods and services
– Rs 1,278.29 million**

(Rs in million)

S. No.	Office	DP No.	No. of cases	Amount Pointed out	Recovered/ Not Due	Balance amount
1	CTO Lahore	19701-ST	01	1.55	-	1.55
		19506-ST	02	0.97	-	0.97
		19495-ST	05	4.22	-	4.22
		19503-ST	05	139.47	-	139.47
		19508-ST	01	21.93	-	21.93
2	RTO Gujranwala	19811-ST	01	1.58	-	1.58
		19717-ST	02	1.49	0.71	0.77
		19810-ST	103	12.30	-	12.30
3	RTO Sialkot	19975-ST	03	0.42	-	0.42
		20031-ST	28	2.16	-	2.16
4	LTO Lahore	20019-ST	03	17.84	-	17.84
		20057-ST	02	9.46	-	9.46
5	RTO Peshawar	19773-ST	01	0.55	-	0.55
		19674-ST	01	12.91	-	12.91
6	RTO Multan	19572-ST	01	271.99	-	271.99
		19571-ST	07	26.41	-	26.41
7	RTO Sargodha	19421-ST	76	95.09	-	95.09
8	LTO Islamabad	19603-ST	01	48.54	-	48.54
9	RTO Islamabad	19629-ST	09	181.94	0.10	181.84
		19604-ST	05	228.51	-	228.51
10	RTO Faisalabad	19847-ST	13	1.56	-	1.56
		19868-ST	461	55.32	-	55.32
		19883-ST	251	30.12	-	30.12

11	LTO Karachi	6730-ST/K	06	40.88	-	40.88
12	MTO Karachi	6716-ST/K	04	6.34	-	6.34
		6722-ST/K	03	9.80	-	9.80
		6739-ST/K	03	6.62	-	6.62
		6779-ST/K	04	30.30	-	30.30
13	CTO Karachi	6764-ST/K	03	2.47	-	2.47
		6772-ST/K	03	0.73	-	0.73
		6784-ST/K	05	3.15	-	3.15
14	RTO-II Karachi	6818-ST/K	01	0.27	-	0.27
15	RTO Hyderabad	6752-ST/K	01	3.36	-	3.36
		6756-ST/K	01	0.40	-	0.40
		6750-ST/K	47	8.46	-	8.46
Total			1063	1,279.11	0.81	1,278.29

Annexure-18

[Para 5.2(i)]

**Inadmissible adjustment of input tax due to non apportionment
- Rs. 1,813.18 million**

(Rs in million)

S. No.	Office	DP No.	No. of cases	Amount
1	LTO Lahore	20017-ST	08	559.62
		19396-ST	01	4.50
		20063-ST	05	409.16
		20058-ST	02	25.71
2	RTO Multan	19523-ST	07	398.28
3	RTO Islamabad	19729-ST	01	2.06
4	CTO Lahore	19699-ST	03	174.58
5	RTO Sialkot	19973-ST	02	0.68
6	RTO Faisalabad	19860-ST	01	24.91
		19870-ST	03	16.29
7	LTO Karachi	6731-ST/K	04	65.20
8	MTO Karachi	6713-ST/K	01	50.53
		6725-ST/K	01	29.16
9	RTO-I Karachi	6758-ST/K	01	52.50
Total			40	1,813.18

Annexure-19

[Para 5.2(ii)]

**Short realization of sales tax due to inadmissible adjustment of input tax
- Rs. 1,700.88 million**

(Rs in million)

S. No.	Office	DP No.	No. of cases	Amount pointed out	Recovered/ Not due	Balance amount
1	RTO Gujranwala	19716-ST	01	3.39	-	3.39
		19988-ST	04	5.89	0.27	5.62
		19991-ST	01	1.65	-	1.65
		19992-ST	04	2.65	-	2.65
		19993-ST	08	8.54	-	8.54
		19994-ST	01	4.09	-	4.09
2	LTO Islamabad	19756-ST	01	6.83	-	6.83
		19601-ST	01	134.29	-	134.29
		19530-ST	05	36.79	-	36.79
		20065-ST	02	148.76	-	148.76
3	RTO Islamabad	19731-ST	03	17.52	-	17.52
		19730-ST	01	1.72	-	1.72
4	CTO Islamabad	19613-ST	05	9.85	-	9.85
5	LTO Lahore	19821-ST	05	38.69	-	38.69
		19997-ST	09	82.73	-	82.73
		20020-ST	04	10.81	-	10.81
		20056-ST	03	40.39	-	40.39
		19394-ST	02	61.29	-	61.29
6	RTO Faisalabad	19863-ST	03	2.02	-	2.02
		19885-ST	01	9.70	-	9.70
7	CTO Lahore	19888-ST	02	2.19	-	2.19
		19915-ST	03	5.55	-	5.55
		19932-ST	01	4.53	-	4.53
		19700-ST	05	29.97	0.36	29.61
		19658-ST	02	2.56	-	2.56

		19653-ST	05	66.61	-	66.61
		19505-ST	02	5.97	-	5.97
		19496-ST	04	1.41	-	1.41
8	RTO Peshawar	19935-ST	01	4.86	-	4.86
9	RTO Sialkot	20030-ST	03	5.02	-	5.02
		20117-ST	01	6.86	-	6.86
		20025-ST	01	19.15	-	19.15
10	RTO Multan	19574-ST	01	0.84	-	0.84
		19573-ST	06	71.66	-	71.66
11	RTO Lahore	20090-ST	02	2.26	-	2.26
12	LTO Karachi	6733-ST/K	62	406.44	-	406.44
		6734-ST/K	23	355.53	-	355.53
		6735-ST/K	17	3.30	-	3.30
		6729-ST/K	05	8.56	-	8.56
		6736-ST/K	01	1.46	-	1.46
13	MTO Karachi	6712-ST/K	01	0.19	-	0.19
		6719-ST/K	01	0.69	-	0.69
		6775-ST/K	01	12.95	-	12.95
		6780-ST/K	03	19.48	-	19.48
		6717-ST/K	01	0.35	-	0.35
14	CTO Karachi	6771-ST/K	04	7.21	-	7.21
		6783-ST/K	01	4.03	-	4.03
15	RTO-I Karachi	6709-ST/K	01	2.85	-	2.85
		6760-ST/K	01	3.06	-	3.06
		6768-ST/K	02	2.16	-	2.16
16	RTO-II Karachi	6807-ST/K	01	0.24	-	0.24
		6808-ST/K	02	0.20	-	0.20
		6821-ST/K	01	12.96	-	12.96
		6817-ST/K	01	1.32	-	1.32
17	RTO Sukkur	6794-ST/K	04	1.49	-	1.49
Total			236	1,701.51	0.63	1,700.88

Annexure-20

(Para 5.3)

**Non-realization of further tax on supplies to unregistered persons
– Rs 627.54 million**

(Rs in million)

S. No.	Office	DP No.	No. of cases	Amount Pointed out	Recovered / Not due	Balance amount
1	RTO Sargodha	19423-ST	01	5.57	-	5.57
2	RTO Multan	19526-ST	01	10.18	-	10.18
		19529-ST	01	0.18	-	0.18
3	RTO Islamabad	19630-ST	02	4.56	-	4.56
4	CTO Lahore	19663-ST	04	52.75	-	52.75
		19920-ST	09	55.76	-	55.76
		19784-ST	01	49.45	-	49.45
5	LTO Lahore	20059-ST	01	3.26	-	3.26
		19998-ST	02	11.67	-	11.67
6	RTO Sialkot	20029-ST	02	3.83	-	3.83
		19971-ST	02	0.91	0.13	0.78
		20116-ST	01	12.59	-	12.59
7	RTO Faisalabad	19869-ST	03	40.26	-	40.26
		19882-ST	04	43.03	-	43.03
		19862-ST	02	4.83	-	4.83
8	RTO Peshawar	19771-ST	01	190.26	-	190.26
9	LTO Islamabad	20066-ST	01	6.78	-	6.78
10	MTO Karachi	6724-ST/K	02	15.46	-	15.46
		6737-ST/K	02	45.72	-	45.72
		6778-ST/K	01	0.37	-	0.37
11	RTO-I Karachi	6707-ST/K	03	43.54	-	43.54
		6761-ST/K	03	1.64	-	1.64

		6769-ST/K	01	1.73	-	1.73
12	RTO-II Karachi	6806-ST/K	01	0.31	-	0.31
13	RTO Sukkur	6796-ST/K	01	1.59	-	1.59
		6825-ST/K	04	10.31	-	10.31
14	RTO Quetta	6829-ST/K	04	12.20	1.07	11.13
Total			60	628.74	1.20	627.54

Annexure-21
(Para 5.4)

**Short realization of revenue due to application of incorrect rate of sales tax
– Rs 596.48 million**

(Rs in million)

S. No.	Office	DP No.	No. of cases	Amount
1	CTO Lahore	19655-ST	02	26.71
		19654-ST	03	52.92
2	LTO Lahore	19395-ST	01	51.79
3	RTO Gujranwala	19815-ST	01	0.27
4	RTO Islamabad	20064-ST	01	122.86
5	MTO Karachi	6727-ST/K	01	295.19
		6738-ST/K	02	38.47
		6714 -ST/K	01	6.05
6	RTO Hyderabad	6754-ST/K	01	2.22
Total			13	596.48

Annexure-22

[Para 5.5]

Management failure to register taxpayers in sales tax regime

(Rs in million)

S. No.	Office	DP No.	No. of cases	Amount
1	RTO Lahore	19783-ST	01	242.46
2	RTO Faisalabad	19881-ST	03	331.61
		19884-ST	02	12.61
3	RTO Sialkot	19965-ST	01	31.20
		19968-ST	01	2.63
		20032-ST	13	1.56
4	RTO Peshawar	20138-ST	01	8.49
5	LTO Islamabad	19602-ST	02	9.27
6	LTO Karachi	6732-ST/K	04	98.75
Total			28	738.58

Annexure-23

[Para 5.6(i)]

Inadmissible payment of sales tax refund – Rs 118.15 million**DG Audit IR&C, Lahore**

(Rs in million)

S. No.	Office	DP / Para of AIR	No. of cases	Amount	Law/Rule violated
1	RTO Faisalabad	19871	01	1.24	Section-10 read with Section-8(1)(a)(f)(g) (h)&(i) of the Sales Tax Act, 1990
2	RTO Faisalabad (F-4640)	01	03	19.99	Section-10 read with Section-8(1)(a)(f)(g) (h)&(i) of the Sales Tax Act, 1990
3	RTO Sialkot	19967	03	2.64	Section-10 read with Section-8(1)(a)(f)(g) (h)&(i) of the Sales Tax Act, 1990
4	RTO Sialkot	19657	01	3.60	SRO 49(I)/2016 dated 30.06.2016
5	RTO Sialkot (F-4632)	08	04	0.57	Section-8(1)(a)
6	RTO Gujranwala	19720	01	3.84	Section-8(1)(a)&(b) ,
7	RTO Gujranwala	19808	02	10.82	Section-8(1)(a)
8	RTO Islamabad (F-4636)	03	01	0.22	Section-8(1)(a)
9	CTO Lahore (F-4635)	04	02	0.71	Section-8(1)(a)(h)&(i)
10	RTO Multan (F-4641)	01	12	13.96	Section-8(1)(g)(h)

11	CTO Lahore (F-4635)	02	01	2.88	Sec 73 of Sales Tax Act, 1990
12	CTO Lahore (F-4646)	01	02	1.03	Sec 73 of Sales Tax Act, 1990
13	RTO Sialkot (F-4632)	03	01	7.62	Sec 73 of Sales Tax Act, 1990
		04	02	3.95	Sec 73 of Sales Tax Act, 1990
14	RTO Faisalabad (F-4640)	06	21	15.70	Sec 73 of Sales Tax Act, 1990
		08	01	1.07	Sec 73 of Sales Tax Act, 1990
15	RTO Islamabad (F- 4636)	01	10	14.25	Sec 73 of Sales Tax Act, 1990
16	RTO-II Lahore (F-4627)	04	02	0.90	Sec 73 of Sales Tax Act, 1990
	RTO-II Lahore	19786	01	1.21	Sec 73 of Sales Tax Act, 1990
17	RTO Peshawar (F-4634)	01	3	2.14	Sec 73 of Sales Tax Act, 1990
18	CTO Lahore	19664	100	0	Sec 73 of Sales Tax Act, 1990
19	RTO Sialkot	19969	03	1.45	Sec 73 of Sales Tax Act, 1990
20	RTO Gujranwala	19819	6	3.17	Sec 73 of Sales Tax Act, 1990
Total			183	112.96	

DG Audit Inland Revenue & Customs, Karachi

(Rs in million)

S. No.	Name of Formation	No of cases	Amount	Law/Rule violated
1	LTO Karachi	01	1.38	Section-10 read with Section-8(1) (h)&(i) of the Sales Tax Act, 1990
2	RTO Hyderabad	02	3.81	-do-
Total		03	5.19	
Grand Total		186	118.15	

Annexure-24

[Para 5.6(ii)]

Excess refund of sales tax due to weak internal controls - Rs 314.64 million

(Rs in million)

S. No.	Office	DP / Para of AIR	No of Cases	Amount	Law/Rule violated
1	RTO Faisalabad	19861	02	3.62	Section 10(2) of Sales Tax Act, 1990
2	RTO Multan	19840	01	0.40	-do-
3	RTO Sialkot	19976	01	0.30	-do-
4	LTO Lahore (F-4639)	01	01	310.32	-do-
Total			05	314.64	

Annexure-25

[Para 5.6(iii)]

**Payment of refund in excess of input tax actually consumed
- Rs 306.76 million**

DG Audit IR&C, Lahore

(Rs in million)

S. No.	Office	DP / Para of AIR	Cases	Amount	Law/rule violated
1	RTO Gujranwala (F-4633)	01,02 & 07	05	3.52	Section 7 & 10 of the Sales Tax Act, 1990 Rule 29 of Sales Tax Rules, 2006
2	RTO Gujranwala	19719	03	0.79	Rule 33 of Sales Tax Rules, 2006
3	RTO Gujranwala	19812	01	1.37	Rule 33 of Sales Tax Rules, 2006
4	RTO Gujranwala	19813	05	0.66	Rule 29 & 30 of Sales Tax Rules, 2006.
5	RTO-II Lahore (F-4627)	01 & 05	32	11.78	Rule 30(1) of Sales Tax Rules, 2006. Section 10 of the Sales Tax Act 1990.
6	RTO Sialkot (F-4633)	09 & 10	02	0.43	Rule 58B of Sales Tax Special Procedure Rules, 2007. Section 3(1)(a) of the Sales Tax Act 1990.
7	CTO Lahore (F-4646)	02	01	0.26	Section 7 of the Sales Tax Act 1990.
8	CTO Lahore	19696	01	0.40	Rule 33 of Sales Tax Rules, 2006.
9	RTO Multan	19838	01	2.61	Section 10 of the Sales Tax Act 1990 read with Rule 33 of Sales Tax Rules, 2006.
10	RTO Faisalabad	19846	01	1.70	-do-
11	RTO Faisalabad (F-4640)	04	01	28.52	-do-
12	RTO Gujranwala (F-4633)	09	02	0.18	-do-
13	RTO Gujranwala (F-4633)	03	02	0.65	Section 8(2) of Sales Tax Act, 1990 read with Rule 25 of Sales Tax Rules, 2006

14	LTO Lahore(4639)	2,3 &15	06	30.10	-do-
15	RTO Sialkot (F-4632)	01	02	12.15	Rule 33 of Sales Tax Rules, 2006.
		02	03	9.01	-do-
		05	01	1.96	-do-
		06	01	1.69	-do-
		07	02	1.40	-do-
		11	01	0.07	-do-
		19772	01	0.73	-do-
16	RTO Faisalabad (F-4640)	11	01	0.13	-do-
		07	01	1.03	-do-
17	CTO Lahore (4635)	01	02	19.06	-do-
		03	01	1.13	-do-
18	RTO-II Lahore (F-4627)	06	02	0.31	-do-
19	RTO Gujranwala (F-4633)	04	01	1.02	-do-
		10	01	0.14	-do-
20	FBR (Hq) (F-4638)	4	79	120.78	Section 10 (I) of the Sales Tax Act 1990
Total			162	253.97	

DG Audit Inland Revenue & Customs, Karachi

(Rs in million)

S. No.	Office	Claim No.	RPO No. & date	Amount claimed	Amount sanctioned	Raw material consumed	Excess sanction of refund	Law/ rule violated
1	LTO, Karachi	D160618100002	8075320 10.10.2018	260.20	258.47	215.27	43.20	Rule 33 of Sales Tax Rules, 2006.
2		D160517100001	8073310 07.07.2018	213.49	209.19	199.60	9.59	
3		D160517100001	8075591 16.01.2019					
Total							52.79	
Grand Total (Lahore & Karachi) Cases 165							306.76	

Annexure-26
(Para 6.1)

Short realization of FED on steel products – Rs 205.68 million

(Rs in million)

S. No.	Office	DP No.	No. of cases	Amount
1	RTO Gujranwala	19703-FED	01	9.12
		19990-FED	01	2.92
		19989-FED	01	1.15
2	RTO Sialkot	19964-FED	01	192.49
Total			04	205.68

Annexure-27

[Para 7.1(i)]

Non-realization of value addition tax on imported goods - Rs. 2,155.28 million

(Rs in million)

S. No.	DP No.	Office	No. of cases	Amount pointed out	Not Due/Recovered	Balance amount
1	6709	DC, (Imports), AFU, Isd	84	3.91	-	3.91
2	6782	DC, (Imports), Dryport, Islamabad	5	2.57	-	2.57
3	6789	DC, (Imports), Dryport, Islamabad	80	0.89	-	0.89
4	6970	DC (Imports/Export), CS Torkham	882	85.46	-	85.46
5	6994	DC (Imports including IGM), Dryport, Peshawar	108	42.51	-	42.51
6	7024	DC (Imports including IGM), Dryport, Peshawar	2	0.63	-	0.63
7	7032	DC (Imports), CS Ghulam Khan	434	19.94	-	19.94
8	7039	DC (Imports), CS Ghulam Khan	2	0.06	-	0.06
9	6886	AC Bond, Multan	28	22.08	-	22.08
10	918-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	99	15.86	-	15.86
11	925-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	98	8.34	-	8.34
12	990-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	287	9.18	-	9.18
13	997-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	42	2.04	-	2.04
14	1125-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	37	5.04	-	5.04
15	1133-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	84	128.75	123.59	5.17
16	1270-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	49	3.52	-	3.52
17	840-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	11	2.35	0.17	2.19

18	846-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	64	46.52	-	46.52
19	855-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	161	33.12	-	33.12
20	861-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	23	351.04	-	351.04
21	864-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	13	3.31	-	3.31
22	910-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	6	2.39	-	2.39
23	1045-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	10	0.54	-	0.54
24	1053-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	88	8.62	-	8.62
25	1071-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	9	0.13	-	0.13
26	801-CD/K	MCC, Appraisalment & Facilitation, Quetta	29	0.52	-	0.52
27	807-CD/K	MCC, Appraisalment & Facilitation, Quetta	13	0.08	-	0.08
28	1078-CD/K	MCC, Appraisalment & Facilitation, Quetta	146	3.00	-	3.00
29	1111-CD/K	MCC, Appraisalment & Facilitation, Quetta	20	0.38	-	0.38
30	1121-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.03	-	0.03
31	1246-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.44	-	0.44
32	887-CD/K	MCC, Enforcement & Compliance, Karachi	99	439.79	-	439.79
33	1231-CD/K	MCC, Enforcement & Compliance, Karachi	250	1,035.79	-	1,035.79
34	876-CD/K	MCC, Exports, PMBQ, Karachi	7	0.19	-	0.19
Total			3,272	2,279.02	123.76	2,155.28

Annexure-28

[Para 7.1(ii)]

Inadmissible exemptions/concessions - Rs. 1,614.61 million

(Rs in million)

S. No.	DP No.	Office	No. of cases	Amount pointed out	Not Due/Recovered	Balance amount
1	6710	DC, (Imports), AFU, Isd	1	2.47	0	2.47
2	6712	DC, (Imports), AFU, Islamabad	64	1.24	0	1.24
3	6713	DC, (Imports), AFU, Islamabad	1	1.24	0	1.24
4	6717	DC, (Imports), AFU, Islamabad	3	0.55	0	0.55
5	6777	DC, (Imports), Dryport, Islamabad	34	4.39	0	4.39
6	6778	DC, (Imports), Dryport, Islamabad	4	4.27	0	4.27
7	6807	DC, (Imports), Dryport, Islamabad	1	0.09	0	0.09
8	6898	AC, (Imports), Multan	1	1.64	0	1.64
9	6902	AC, (Imports), Multan	6	0.15	0	0.15
10	6971	DC (Imports/Export), CS Torkham	145	81.28	0	81.28
11	6979	DC (Imports/Export), CS Torkham	1	0.97	0	0.97
12	6993	DC (Imports including IGM), Dryport, Peshawar	164	161.29	0	161.29
13	7020	DC (Imports including IGM), Dryport, Peshawar	11	1.15	0	1.15
14	6868	DC, Duty Free Shop, Islamabad	5	2.82	0	2.82
15	6869	DC, Duty Free Shop, Islamabad	22	1.98	0	1.98
16	6870	DC, Duty Free Shop, Islamabad	49	1.93	0	1.93
17	6871	DC, Duty Free Shop, Islamabad	83	1.13	0	1.13
18	6872	DC, Duty Free Shop, Islamabad	34	0.82	0	0.82
19	6873	DC, Duty Free Shop, Islamabad	11	0.41	0	0.41

20	6734	AC Custom Bank Guarantee, Sialkot	21	16.54	0	16.54
21	6735	AC Custom Bank Guarantee, Sialkot	58	24.75	0	24.75
22	6736	AC Custom Bank Guarantee, Sialkot	21	34.53	0	34.53
23	913-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	36	31.05	0	31.05
24	996-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	4	0.20	0	0.2
25	1128-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	6	2.18	0	2.18
26	1130-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	2	1.97	0	1.97
27	1131-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	0.18	0	0.18
28	1132-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	225	376.54	2.12	374.42
29	1137-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	5.41	0	5.41
30	1139-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	0.62	0	0.62
31	1143-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	34	83.31	0	83.31
32	1145-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	2	2.11	0	2.11
33	1147-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	0.62	0	0.62
34	828-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	13	1.33	0	1.33
35	831-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	2	0.05	0	0.05
36	833-CD/K	-DO-	293	115.28	0	115.28

37	834-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	137	42.20	0	42.2
38	837-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	7	2.00	0	2
39	838-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	12	0.49	0	0.49
40	857-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	10	2.60	2.55	0.05
41	859-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	2	0.36	0	0.36
42	1288-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	1	0.03	0	0.03
43	1297-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	25	94.21	0	94.21
44	1299-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	4	0.41	0	0.41
45	902-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	46	25.97	0	25.97
46	1026-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	1	12.07	0	12.07
47	1029-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	6	1.50	0	1.5
48	1034-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	14	5.59	0	5.59
49	1035-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	5	4.10	0	4.1
50	1046-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	1	0.45	0	0.45
51	1060-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	16	20.35	0	20.35
52	1062-CD/K	-DO-	4	0.41	0	0.41

53	1066-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	4	19.04	0	19.04
54	804-CD/K	MCC, Appraisalment & Facilitation, Quetta	2	0.18	0	0.18
55	1108-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.25	0	0.25
56	1247-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.14	0	0.14
57	1248-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.12	0	0.12
58	875-CD/K	MCC, Exports, PMBQ, Karachi	4	0.27	0	0.27
59	939-CD/K	MCC, Exports, PMBQ, Karachi	6	0.44	0	0.44
60	1174-CD/K	MCC, JIAP, Karachi	35	12.03	0	12.03
61	1239-CD/K	DG, IOCO, Karachi	1	73.68	0	73.68
62	1240-CD/K	DG, IOCO, Karachi	1	91.34	0	91.34
63	915-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	41.68	0	41.68
64	923-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	4.06	0	4.06
65	954-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	16.91	0	16.91
66	1134-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	63.53	0	63.53
67	895-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	4	12.43	0	12.43
68	896-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	1	5.79	0	5.79
69	1051-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	2	18.14	0	18.14
70	1225-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	1	0.94	0	0.94
71	800-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.76	0	0.76

72	803-CD/K	MCC, Appraisalment & Facilitation, Quetta	5	0.39	0	0.39
73	805-CD/K	MCC, Appraisalment & Facilitation, Quetta	2	0.10	0	0.1
74	1088-CD/K	MCC, Appraisalment & Facilitation, Quetta	29	7.54	0	7.54
75	1092-CD/K	MCC, Appraisalment & Facilitation, Quetta	2	0.39	0	0.39
76	1093-CD/K	MCC, Appraisalment & Facilitation, Quetta	14	0.46	0	0.46
77	1242-CD/K	MCC, Enforcement & Compliance, Quetta	1	0.34	0	0.34
78	1243-CD/K	MCC, Enforcement & Compliance, Quetta	1	0.83	0	0.83
79	1244-CD/K	MCC, Enforcement & Compliance, Quetta	1	3.26	0	3.26
80	1224-CD/K	MCC, Hyderabad	1	2.26	0	2.26
81	1173-CD/K	MCC, JIAP, Karachi	16	58.58	0	58.58
82	1176-CD/K	MCC, JIAP, Karachi	8	2.85	0	2.85
83	1181-CD/K	MCC, JIAP, Karachi	6	1.15	0	1.15
84	1184-CD/K	MCC, JIAP, Karachi	7	0.17	0	0.17
Total			1,814	1,619.28	4.67	1,614.61

Annexure-29
[Para 7.1(iii)]

Under-valuation of imported goods – Rs. 971.49 million

(Rs. in million)

S. No.	DP No.	Office	No. of cases	Amount pointed out	Not Due/ Recovered	Balance amount
1	6763	DC, (Imports), Faisalabad	14	1.07	0.13	0.94
2	6764	DC, (Imports), Faisalabad	28	1.83	0.64	1.19
3	6771	DC, (Imports), Dryport, Islamabad	165	17.32	0	17.32
4	6772	DC, (Imports), Dryport, Islamabad	28	14.48	0	14.48
5	6774	DC, (Imports), Dryport, Islamabad	350	6.98	0	6.98
6	6783	DC, (Imports), Dryport, Islamabad	1	2.43	0	2.43
7	6784	DC, (Imports), Dryport, Islamabad	17	2.03	0	2.03
8	6785	DC, (Imports), Dryport, Islamabad	1	1.88	0	1.88
9	6786	DC, (Imports), Dryport, Islamabad	2	1.53	0	1.53
10	6788	DC, (Imports), Dryport, Islamabad	4	1.07	0	1.07
11	6790	DC, (Imports), Dryport, Islamabad	6	0.73	0.19	0.54
12	6791	DC, (Imports), Dryport, Islamabad	4	0.62	0	0.62
13	6792	DC, (Imports), Dryport, Islamabad	15	0.6	0	0.6
14	6794	DC, (Imports), Dryport, Islamabad	5	0.51	0	0.51
15	6796	DC, (Imports), Dryport, Islamabad	5	0.47	0	0.47
16	6799	DC, (Imports), Dryport, Islamabad	1	0.27	0	0.27
17	6800	DC, (Imports), Dryport, Islamabad	2	0.26	0	0.26

18	6803	DC, (Imports), Dryport, Islamabad	2	0.18	0	0.18
19	6805	DC, (Imports), Dryport, Islamabad	2	0.16	0	0.16
20	6806	DC, (Imports), Dryport, Islamabad	1	0.15	0	0.15
21	6808	AC Bond, Faisalabad	11	24.78	0	24.78
22	6849	DC (SWH), MCC Islamabad	1	0.28	0	0.28
23	6852	DC (SWH), MCC Islamabad	1	0.06	0	0.06
24	6875	DD (SWH, I&I) Rawalpindi	3	27.39	0	27.4
25	6887	AC Bond, Multan	1	30.22	9.87	20.35
26	6900	AC, (Imports), Multan	2	0.51	0	0.51
27	6927	DD (SWH, I&I) Rawalpindi	1	0.51	0	0.51
28	6942	DC (SWH A to M), MCC (E&C) Peshawar	1	1.69	0	1.68
29	6962	DC (Imports), CS Kharlachi	7264	294.83	0	294.83
30	6963	DC (Imports), CS Kharlachi	78	2.98	0	2.98
31	6964	DC (Imports), CS Kharlachi	4	0.05	0	0.05
32	6965	DC (Imports), CS Kharlachi	2	0.03	0	0.03
33	6968	DC (Imports/Export), CS Torkham	3887	245.67	0	245.67
34	6975	DC (Imports/Export), CS Torkham	4	8.25	0	8.25
35	6976	DC (Imports/Export), CS Torkham	200	5.56	0	5.56
36	6977	DC (Imports/Export), CS Torkham	21	3.75	0	3.75
37	6995	DC (Imports including IGM), Dryport, Peshawar	152	36.66	0	36.66
38	6997	DC (Imports including IGM), Dryport, Peshawar	4	12.65	0	12.65
39	7000	DC (Imports including IGM), Dryport, Peshawar	1	9.29	0	9.29
40	7007	DC (Imports including IGM), Dryport, Peshawar	9	2.92	0	2.92
41	7019	DC (Imports including IGM), Dryport, Peshawar	103	1.2	0	1.2

42	7021	DC (Imports including IGM), Dryport, Peshawar	15	1	0	1
43	7022	DC (Imports including IGM), Dryport, Peshawar	1	0.82	0	0.82
44	7027	DC (Imports including IGM), Dryport, Peshawar	6	0.34	0	0.34
45	7028	DC (Imports including IGM), Dryport, Peshawar	1	0.11	0	0.11
46	7029	DC (Imports), CS Ghulam Khan	1,079	30.69	0	30.69
47	7030	DC (Imports), CS Ghulam Khan	599	27.04	0	27.04
48	7033	DC (Imports), CS Ghulam Khan	1,688	8.16	0	8.16
49	7035	DC (Imports), CS Ghulam Khan	166	3.55	0	3.55
50	7040	DC (Imports), CS Ghulam Khan	3	0.05	0	0.05
51	813-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	1.23	0	1.23
52	815-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	6	0.73	0	0.73
53	816-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	6	0.63	0	0.63
54	817-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	2	0.44	0	0.44
55	921-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	1.37	0	1.37
56	991-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	2	0.1	0	0.1
57	992-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	0.71	0	0.71
58	993-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	3	0.56	0	0.56
59	998-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	45	13.64	0	13.64
60	1126-CD/K	-do-	5	4.94	4.26	0.68

61	1226-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	0.89	0	0.89
62	1232-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	0.61	0	0.61
63	820-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	5	2	0	2
64	827-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	2	0.33	0.03	0.3
65	839-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	2	4.2	3.6	0.6
66	842-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	7	0.92	0.14	0.78
67	844-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	2	0.34	0	0.34
68	849-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	1	1.38	0	1.38
69	850-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	1	1.32	0	1.32
70	856-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	3	7	0	7
71	1296-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	50	74.47	47.12	27.35
72	904-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	1	2.61	0	2.61
73	905-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	1	0.52	0	0.52
74	906-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	1	0.14	0	0.14
75	907-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	1	0.1	0	0.1
76	908-CD/K	-do	1	0.18	0.08	0.1

77	1024-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	35	14.1	0	14.1
78	1036-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	2	3	0	3
79	1037-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	8	0.51	0	0.51
80	1059-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	1	0.24	0	0.24
81	1081-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.11	0	0.11
82	1082-CD/K	MCC, Appraisalment & Facilitation, Quetta	13	2.01	0	2.01
83	1083-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.1	0	0.1
84	1084-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.13	0	0.13
85	1085-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.02	0	0.02
86	1086-CD/K	MCC, Appraisalment & Facilitation, Quetta	13	1.92	0	1.92
87	1096-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	5.29	0	5.29
88	1098-CD/K	MCC, Appraisalment & Facilitation, Quetta	46	1.12	0	1.12
89	1100-CD/K	MCC, Appraisalment & Facilitation, Quetta	44	1.04	0	1.04
90	1101-CD/K	MCC, Appraisalment & Facilitation, Quetta	24	0.78	0	0.78
91	1105-CD/K	MCC, Appraisalment & Facilitation, Quetta	75	28.84	0	28.84
92	1107-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	1.8	0	1.8
93	1113-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.07	0	0.07
94	1114-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.13	0	0.13
95	1116-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.3	0	0.3
96	1118-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.47	0	0.47
97	1119-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.16	0	0.16

98	1120- CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.13	0	0.13
99	1103- CD/K	MCC, Appraisalment & Facilitation, Quetta	24	2.77	0	2.77
100	1104- CD/K	MCC, Appraisalment & Facilitation, Quetta	36	7.58	0	7.58
101	889- CD/K	MCC, Enforcement & Compliance, Karachi	16	5.92	0	5.92
102	1222- CD/K	MCC, Hyderabad	5	1.26	0	1.26
103	1228- CD/K	MCC, Hyderabad	1	0.78	0	0.78
Total			16,468	1,037.55	66.06	971.49

Annexure-30

[Para 7.1(iv)]

Non-finalization of provisional assessments - Rs. 927.52 million

(Rs. in million)

S. No.	DP No.	Office	No. of Cases	Amount pointed out	Not due/ Recovered	Balance amount
1	7006	DC (Imports including IGM) Dryport, Peshawar	4	2.92	-	2.92
2	818-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	13	-	-	-
3	949-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	81.23	-	81.23
4	950-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	42.74	-	42.74
5	951-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	23.12	-	23.12
6	952-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	16.25	-	16.25
7	953-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	12.18	-	12.18
8	955-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	20.27	-	20.27
9	960-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	98	154.55	-	154.55
10	1141-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	102	188.32	-	188.32
11	1274-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	60	-	-	-
12	873-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	114	251.67	8.11	243.56
13	1207-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	76	205.51	175.41	30.11
14	1208-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	15	62.05	38.08	23.97
15	1210-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	66	42.48	23.15	19.31
16	1211-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	13	11.52	7.03	4.50
17	1286-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	1	-	-	-
19	1048-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	51	64.49	-	64.49
Total			619	1,179.30	251.78	927.52

Annexure-31

[Para 7.1(v)]

**Non-realization of customs duties and anti-dumping duty
- Rs 766.18 million**

(Rs in million)

S. No.	DP No.	Office	No. of cases	Amount pointed out	Not Due/ Recovered	Balance amount
1	6762	DC, (Imports), Faisalabad	18	2.26	0.91	1.35
2	6769	DC (Import), Faisalabad	510	14.83	6.58	8.25
3	6797	DC, (Imports), Dryport, Islamabad	4	0.47	-	0.47
4	6899	AC (Import), Multan	3	0.57	-	0.56
5	6901	AC, (Imports), Multan	23	0.49	0.26	0.23
6	6969	DC (Imports/Export), CS Torkham	140	91.73	-	91.73
7	6978	DC (Imports/Export), CS Torkham	31	3.18	-	3.18
8	6996	DC (Import), Dry Port Peshawar	32	19.99	-	19.99
9	6998	DC (Import), Dry Port Peshawar	11	12.00	-	12.00
10	6999	DC (Imports including IGM), Dryport, Peshawar	148	10.53	-	10.53
11	7009	DC (Import), Dry Port Peshawar	94	1.80	-	1.80
12	7017	DC (Imports including IGM), Dryport, Peshawar	1	1.35	-	1.35
13	7031	DC (Imports), CS Ghulam Khan	49	28.30	-	28.30
14	7034	DC (Imports), CS Ghulam Khan	52	5.36	-	5.36
15	7036	DC (Imports), CS Ghulam Khan	156	3.49	-	3.49

16	1124-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	43	15.59	-	15.59
17	1135-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	180	29.23	-	29.23
18	1142-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	540	119.71	-	119.71
19	1269-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	2	0.17	-	0.17
20	1272-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	0.19	-	0.19
21	1273-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	0.03	-	0.03
22	1275-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	53	6.31	-	6.31
23	1276-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	0.42	-	0.42
24	848-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	2	1.81	-	1.81
25	858-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	10	1.10	-	1.10
26	863-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	24	7.88	-	7.88
27	1298-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	14	0.17	-	0.17
28	1302-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	15	1.15	-	1.15
29	1027-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	33	2.72	-	2.72
30	1032-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	4	0.68	-	0.68

31	1043-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	22	2.12	-	2.12
32	1054-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	35	6.61	-	6.61
33	1065-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	100	55.76	-	55.76
34	1073-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	2	0.18	-	0.18
35	799-CD/K	MCC, Appraisalment & Facilitation, Quetta	10	1.27	-	1.27
36	1090-CD/K	MCC, Appraisalment & Facilitation, Quetta	27	1.28	-	1.28
37	1091-CD/K	MCC, Appraisalment & Facilitation, Quetta	16	0.05	-	0.05
38	1095-CD/K	MCC, Appraisalment & Facilitation, Quetta	44	0.35	-	0.35
39	1097-CD/K	MCC, Appraisalment & Facilitation, Quetta	5	0.07	-	0.07
40	1109-CD/K	MCC, Appraisalment & Facilitation, Quetta	1	0.13	-	0.13
41	878-CD/K	MCC, Exports, PMBQ, Karachi	2	0.09	-	0.09
42	1015-CD/K	MCC, Exports, PMBQ, Karachi	3	0.03	-	0.03
43	1227-CD/K	MCC, Gwadar	11	2.60	-	2.60
44	1183-CD/K	MCC, JIAP, Karachi	5	0.45	-	0.45
45	809-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	12	3.37	-	3.37
46	810-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	17	3.19	-	3.19
47	812-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	7	1.92	-	1.92

48	814-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	3	0.73	-	0.73
49	994-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	0.28	-	0.28
50	995-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	0.35	-	0.35
51	1122-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	67	41.56	-	41.56
52	1123-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	39	38.42	-	38.42
53	1136-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	10	6.65	-	6.65
54	1282-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	11	16.35	-	16.35
55	1290-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	1	46.38	34.18	12.20
56	1039-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	2	0.32	-	0.32
57	1041-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	25	13.83	-	13.83
58	1049-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	45	44.87	-	44.87
59	1050-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	28	26.51	-	26.51
60	1061-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	37	14.47	-	14.47
61	924-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	28	47.92	-	47.92
62	1127-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	12	2.87	-	2.87

63	1138-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	4.88	-	4.88
64	1144-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	8.45	-	8.45
65	823-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	2	2.17	-	2.17
66	830-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	9	0.46	-	0.46
67	851-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	2	0.47	-	0.47
68	860-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	2	0.25	-	0.25
69	1028-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	1	1.62	-	1.62
70	1031-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	1	0.79	-	0.79
71	1038-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	7	0.37	-	0.37
72	1040-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	37	0.29	-	0.29
73	1042-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	15	2.82	-	2.82
74	1044-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	1	1.32	-	1.32
75	1047-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	3	0.30	-	0.30
76	1055-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	8	4.47	-	4.47
77	1058-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	3	0.91	-	0.91

78	1063-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	1	0.32	-	0.32
79	1069-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	4	1.16	-	1.16
80	1072-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	39	7.01	-	7.01
81	802-CD/K	MCC, Appraisalment & Facilitation, Quetta	4	0.51	-	0.51
82	1223-CD/K	MCC, Hyderabad	1	0.84	-	0.84
83	1178-CD/K	MCC, JIAP, Karachi	20	2.15	-	2.15
84	1179-CD/K	MCC, JIAP, Karachi	2	2.07	-	2.07
Total			2,988	808.12	41.93	766.18

Annexure -32
[Para 7.1(vi)]

Short-realization of federal excise duty - Rs. 111.23 million

(Rs. in million)

S. No.	DP No.	Name of office	No. of Cases	Amount
1	919-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1,553	84.98
2	920-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	2	2.61
3	1271-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	4	3.39
4	819-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	37	3.57
5	1025-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	5	13.67
6	1102-CD/K	MCC, Appraisalment & Facilitation, Quetta	5	3.01
Total			1,606	111.23

Annexure-33

(Para 7.3)

Blockage of government revenue due to non-disposal of confiscated goods/vehicles – Rs 3,155.91 million

(Rs. in million)

S. No.	DP No.	Name of Office	No. of Cases	Amount pointed out	Not Due/ Recovered	Balance amount
1	6676	DC (SWH Dryport Faisalabad), MCC (E&C) Multan	16	33.64	-	33.64
2	6681	DC (SWH P.Colony Faisalabad), MCC (E&C) Multan	22	93.09	-	93.09
3	6687	DC (SWH), MCC AIIA, Lahore	114	4.71	0.25	4.46
4	6690	DC (SWH), MCC AIIA, Lahore	119	3.57	0.36	3.21
5	6721	DC (Import) AFU, Islamabad	248	-	-	-
6	6850	DC (SWH), MCC Islamabad	17	3.40	-	3.40
7	6854	DC, Auction, MCC Islamabad	21	128.19	-	128.19
8	6855	DC, Auction, MCC Islamabad	4	44.21	-	44.21
9	6856	AC Auction Islamabad	8	9.39	-	9.39
10	6860	DD (SWH-I&I), Islamabad	46	4.15	-	4.15
11	6862	DC (SWH), AFU Islamabad	102	7.23	-	7.23
12	6874	DD (SWH-I&I), Rawalpindi	32	116.96	33.51	83.45
13	6919	DC (SWH) MCC (E&C) Multan	26	58.70	16.10	42.60
14	6920	DC (SWH) MCC (E&C) Multan	14	21.30	4.62	16.68
15	6923	DD (SWH-I&I), (E&C) Multan	29	88.90	-	88.90
16	6924	DD (SWH-I&I), (E&C) Multan	7	11.13	-	11.13
17	6926	DD (SWH-I&I), Rawalpindi	35	180.73	-	180.73

18	6936	DC (SWH A to M) MCC (E&C) Peshawar	171	146.45	-	146.45
19	6939	DC, (SWH), A-M, Peshawar	1	22.16	-	22.16
20	6946	DD (SWH-I&I), Peshawar	69	246.73	48.84	197.89
21	6949	DC, (SWH), A-M, Peshawar	1	7.24	-	7.24
22	6952	DC (SWH Nowshera) MCC (E&C) Peshawar	69	40.40	23.60	16.80
23	6956	DC (SWH Mardan) MCC (E&C) Peshawar	51	54.74	24.49	30.25
24	6958	DC (SWH Kohat) MCC (E&C) Peshawar	24	8.29	4.28	4.01
25	6960	DC (SWH Bannu) MCC (E&C) Peshawar	14	25.40	-	25.40
26	6961	DC (SWH D.I.Khan) MCC (E&C) Peshawar	139	-	-	-
27	7014	DC (Import) Dry Port Peshawar	2	1.41	-	1.41
28	1214-CD/K	DG, Transit Trade, Karachi	1	13.44	-	13.44
29	1215-CD/K	DG, Transit Trade, Karachi	1	35.20	-	35.20
30	969-CD/K	Directorate of I & I, Gwadar	77	-	-	-
31	970-CD/K	Directorate of I & I, Gwadar	11	19.50	-	19.50
32	971-CD/K	Directorate of I & I, Gwadar	2	0.16	-	0.16
33	972-CD/K	Directorate of I & I, Gwadar	141	53.37	-	53.37
34	979-CD/K	Directorate of I & I, Hyderabad	9	15.16	0.80	14.36
35	980-CD/K	Directorate of I & I, Hyderabad	3	10.00	-	10.00
36	983-CD/K	Directorate of I & I, Hyderabad	9	16.67	-	16.67
37	984-CD/K	Directorate of I & I, Hyderabad	3	2.87	-	2.87
38	985-CD/K	Directorate of I & I, Hyderabad	9	13.05	-	13.05
39	986-CD/K	Directorate of I & I, Hyderabad	2	0.84	-	0.84
40	987-	Directorate of I & I,	7	9.24	-	9.24

	CD/K	Hyderabad				
41	988-CD/K	Directorate of I & I, Hyderabad	8	20.36	-	20.36
42	1218-CD/K	Directorate of I & I, Karachi	1	10.25	-	10.25
43	1220-CD/K	Directorate of I & I, Karachi	1	5.34	3.77	1.56
44	1221-CD/K	Directorate of I & I, Karachi	3	34.98	-	34.98
45	1235-CD/K	Directorate of I & I, Quetta	1	0.08	-	0.08
46	1237-CD/K	Directorate of I & I, Quetta	6	162.03	-	162.03
47	1238-CD/K	Directorate of I & I, Quetta	6	-	-	-
48	926-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	3	88.28	-	88.28
49	927-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	21.77	-	21.77
50	929-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	1	20.98	-	20.98
51	930-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	6	8.91	-	8.91
52	933-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	2	1.94	-	1.94
53	1148-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	6	107.78	-	107.78
54	1149-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	8	66.33	-	66.33
55	1150-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	5	66.07	-	66.07
56	1151-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	5	64.54	-	64.54
57	1152-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	7	55.18	-	55.18
58	1153-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	8	39.70	-	39.70

59	1154-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	6	35.74	-	35.74
60	1155-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	7	30.52	-	30.52
61	1156-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	11	22.15	-	22.15
62	1157-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	2	14.27	-	14.27
63	1158-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	2	9.67	-	9.67
64	1159-CD/K	MCC, Appraisalment & Facilitation (East), Karachi	7	9.31	-	9.31
65	866-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	22	83.07	58.41	24.66
66	867-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	8	69.03	26.35	42.69
67	869-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	11	41.51	23.11	18.39
68	870-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	7	41.39	5.31	36.09
69	871-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	1	3.55	-	3.55
70	1197-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	1	32.97	-	32.97
71	1198-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	1	34.63	-	34.63
72	1199-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	1	21.98	-	21.98
73	1200-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	1	0.23	-	0.23
74	1201-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	1	85.00	-	85.00

75	1202-CD/K	MCC, Appraisalment & Facilitation (PMBQ), Karachi	1	6.39	-	6.39
76	1262-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	57	100.22	-	100.22
77	1263-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	8	11.15	-	11.15
78	1264-CD/K	MCC, Appraisalment & Facilitation (West), Karachi	21	11.32	-	11.32
79	882-CD/K	MCC, Enforcement & Compliance, Karachi	4	34.81	-	34.81
80	885-CD/K	MCC, Enforcement & Compliance, Karachi	1	0.63	-	0.63
81	1162-CD/K	MCC, Enforcement & Compliance, Karachi	3	50.43	-	50.43
82	1163-CD/K	MCC, Enforcement & Compliance, Karachi	3	47.37	-	47.37
83	1164-CD/K	MCC, Enforcement & Compliance, Karachi	2	21.68	-	21.68
84	1165-CD/K	MCC, Enforcement & Compliance, Karachi	2	19.66	-	19.66
85	1166-CD/K	MCC, Enforcement & Compliance, Karachi	4	9.47	-	9.47
86	1167-CD/K	MCC, Enforcement & Compliance, Karachi	1	8.04	-	8.04
87	1168-CD/K	MCC, Enforcement & Compliance, Karachi	1	3.78	-	3.78
88	1169-CD/K	MCC, Enforcement & Compliance, Karachi	7	6.62	-	6.62
89	1205-CD/K	MCC, Enforcement & Compliance, Karachi	1	31.39	-	31.39
90	1206-CD/K	MCC, Enforcement & Compliance, Karachi	1	0.79	-	0.79
91	1245-CD/K	MCC, Enforcement & Compliance, Quetta	1	106.64	-	106.64

92	963- CD/K	MCC, Gwadar	8	4.84	-	4.84
93	964- CD/K	MCC, Gwadar	2	5.30	-	5.30
94	965- CD/K	MCC, Gwadar	20	38.05	-	38.05
95	966- CD/K	MCC, Gwadar	1	-	-	-
96	967- CD/K	MCC, Gwadar	1	26.44	-	26.44
97	1267- CD/K	MCC, JIAP, Karachi	3	0.81	-	0.81
98	1309- CD/K	Pakistan Coast Guard	6	10.52	-	10.52
99	1310- CD/K	Pakistan Coast Guard	6	15.60	3.70	11.90
100	1311- CD/K	Pakistan Coast Guard	17	-	-	-
101	1312- CD/K	Pakistan Coast Guard	1	0.30	-	0.30
102	1313- CD/K	Pakistan Coast Guard	9	-	-	-
Total			2,035	3,433.41	277.5	3,155.91

Annexure-34
(Para 7.4)

Short realization of revenue due from DTRE users - Rs 377.90 million

(Rs. in million)

S. No.	DP No.	Name of Office	No. of Cases	Amount pointed out	Not Due / Recovered	Balance amount
1	6741	DC, DTRE, MCC Faisalabad	1	68.65	0	68.65
2	6745	DC, DTRE, MCC Faisalabad	1	0.66	0	0.66
3	6746	DC, DTRE, MCC Faisalabad	1	165.75	0	165.75
4	6747	DC, DTRE, MCC Faisalabad	1	130.37	0	130.37
5	6890	DC, DTRE, MCC Faisalabad	2	6.07	0	6.07
6	6891	DC, DTRE, MCC Faisalabad	2	6.61	0.20	6.40
Total			8	378.11	0.20	377.90