



**AUDIT REPORT
ON
THE ACCOUNTS OF
FEDERAL BOARD OF REVENUE
(INLAND REVENUE & CUSTOMS)
AUDIT YEAR 2019-2020**

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AFU	Air Freight Unit
AGP	Auditor General of Pakistan
AOP	Association of Persons
ATIR	Appellate Tribunal Inland Revenue
CGO	Customs General Order
CKD	Complete Knocked Down
CNG	Compressed Natural Gas
CSTRO	Centralized Sales Tax Refund Office
CRTO	Corporate Tax Office
DAC	Departmental Accounts Committee
DISCO's	Distribution Companies
DP	Draft Para
DTRE	Duty & Taxes Remission for Exports
EDP	Engineering Development Board
EPZ	Export Processing Zone
ERS	Expeditious Refund System
FCE	Federal Civil Accounts
FBR	Federal Board of Revenue
FTA	Free Trade Agreement
FTR	Final Tax Regime
FY	Financial Year
GD	Goods Declaration
GDP	Gross Domestic Product
GEPW	Gujranwala Electricity Supply Company
GFR	General Financial Rules
GPO	General Post Office
HRM	Human Resource Management
I&I	Intelligence and Investigation
IOCO	Input Output Co-efficient Organization
IGM	Import General Manifest
LC	Letter of Credit
LED	Light Emitting Diode
LESCO	Lahore Electric Supply Company
MCC	Model Customs Collectorate

MFDAC	Memorandum for Departmental Accounts Committee
MS	Mild Steel
NOC	No Objection Certificate
NTN	National Tax Number
OMC	Oil Marketing Company
OPD	Out Door Patient Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCT	Pakistan Customs Tariff
PESCO	Peshawar Electric Supply Company
PPRA	Public Procurement Regulatory Authority
PRA	Post Refund Audit
PRAL	Pakistan Revenue Automation Limited
PTA	Preferential Trade Agreement
PVC	Ploy Vinyl Chloride
RTO	Regional Tax Office
SAP/R3	System Application Product
SUV	Sports Utility Vehicle
TARP	Tax Administration Reforms Project
WHT	Withholding Tax

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 2018-19. The Report also includes observations relating to previous years. The Directorates General Audit Inland Revenue & Customs (Lahore and Karachi) conducted audit during the audit year 2019-2020 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 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 observation 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, where received, 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:

Javaid Jehangir
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Directorates General of Audit Inland Revenue and Customs (Lahore & Karachi) carried out the audit of Federal Receipts of Inland Revenue and Customs i.e. Income Tax, Sales Tax, Federal Excise Duty, Customs and their expenditure under five Grants i.e. Revenue Division, Federal Board of Revenue, Inland Revenue & Customs and Development Expenditure of Revenue Division. The Audit of Customs was assigned to the Directorates with effect from July 2018. Both the Directorates have a human resource of 127 officers and staff with 12,138 mandays (planned audit execution) and Budget (T.A) of Rs. 37.44 million for the year 2019-20. The Directorates are mandated to conduct Regularity Audit (Financial Attest Audit and Compliance with Authority Audit) and Performance/Special Audit of FBR.

a. Scope of Audit

The Directorates are mandated to conduct Audit of 474 formations working under Federal Board of Revenue. Total expenditure and receipts of these formations were Rs 30.086 billion and Rs. 3,828.500 billion respectively for the Financial Year 2018-19.

Audit coverage relating to expenditure and receipts for the current audit year (Phase-I) comprises 65 expenditure formations having a total expenditure of Rs. 20.148 billion and 149 receipts formations having total receipts of Rs. 3,276.746 billion of FBR for the financial year 2018-19. 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 Rs. 1.557 billion and receipts of Rs. 68.871 billion for the financial year 2017-18 of FBR*.

In addition to the compliance Audit Report, Directorates General Audit Inland Revenue and Customs (Lahore and Karachi) conducted Financial Attest Audit, Special Audits and Performance Audit whose reports are being published separately. However, results of one sectoral audit are included in this report as a chapter “Sectoral Audit of Payment of Taxes by Steel Sector”.

* Audit Plan 2018-19 (Phase-II)

b. Recoveries at the Instance of Audit

As a result of Audit, a recovery of Rs. 166,055.83 million was pointed out in this report. Recovery effected from January 2019 to December 2019 was Rs. 10,089.87 million which has also been verified by Audit.

c. Audit Methodology

The desk audit techniques were applied using SAP/R3 data maintained by AGPR for audit of expenditure relating to Revenue Division, Federal Board of Revenue (HQ and field formations) and Development Expenditure Grants. In case of receipts, sample was drawn from initial accounts of receipts provided by FBR. The desk auditing, data provided by FBR and availability of permanent files facilitated in identification of high risk areas for substantive testing in the field.

d. Comments on Internal Control and Internal Audit

This Office required internal audit reports to evaluate performance of internal audit of FBR. However, nothing was provided. It was reported by the management that no formal internal audit report had been published for many years. In the absence of internal audit reports this office was unable to comment on the internal audit function of FBR.

e. Key Audit Findings of the Report

- i) Sales tax on taxable supplies and services was not realized in one hundred and ninety nine cases - Rs. 16,647.24 million.¹
- ii) Sales tax was non/short realized in seventy seven cases due to difference of sales declared in income tax returns and sales tax returns - Rs. 5,706.89 million.²
- iii) Adjudged government revenue was not recovered in one hundred and eighty eight cases - Rs. 5,286.27 million.³
- iv) Adjustment of inadmissible input tax was allowed in two hundred and fifty five cases without fulfilling legal requirements - Rs. 5,655.53 million.⁴

¹Para 4.1.1, 4.1.5 & 4.1.6, ²Para 4.1.2, ³Para 4.1.3 & 4.8.6, ⁴Para 4.1.4, 4.1.8 & 4.1.9

- v) Sales tax on wheeling charges and installed connections received by two DISCO's was not realized - Rs. 848.22 million.⁵
- vi) Inadmissible payment of sales tax/income tax refund was observed in one hundred and twenty four cases - Rs. 2,431.15 million.⁶
- vii) Federal excise duty was not realized in twelve cases - Rs.1,089.73 million.⁷
- viii) Income tax was short realized due to concealment of income in one hundred and forty four cases - Rs. 24,275.22 million.⁸
- ix) Losses brought forward were incorrectly adjusted in eight cases with potential tax effect - Rs. 17,455.52 million.⁹
- x) Super Tax was short levied in one hundred and twenty three cases - Rs. 16,035.09 million.¹⁰
- xi) Tax was not assessed in respective head of income in one hundred and thirty four - Rs. 11,101.65 million.¹¹
- xii) Adjustment of tax credits was allowed incorrectly in five hundred and thirty six cases - Rs. 8,964.82 million.¹²
- xiii) Minimum Tax was not levied in four hundred and forty seven cases - Rs. 7,162.05 million.¹³
- xiv) Withholding tax was not realized in respect of eleven suppliers & contractors - Rs. 568.34 million.¹⁴
- xv) Withholding Tax was not treated as Final Tax in nine hundred and ninety one cases - Rs. 11,340.17 million.¹⁵
- xvi) Revenue blockage due to non-disposal of confiscated goods in one thousand and eighty cases Rs. 3,290.35 million. ¹⁶
- xvii) Value Addition Tax was not realized in six thousand eight hundred and seventy four cases - Rs 2,563.68 million. ¹⁷

⁵Para 4.1.10, ⁶Para 4.2.1 & 4.5.1, ⁷Para 4.3.1, ⁸Para 4.4.1, ⁹Para 4.4.2, ¹⁰Para 4.4.3, ¹¹Para 4.4.4, ¹²Para 4.4.5, ¹³Para 4.4.7, ¹⁴Para 4.7.1, ¹⁵Para 4.7.2, ¹⁶Para 4.8.1, ¹⁷Para 4.8.2,

- xviii) Government revenue was short-realized due to misclassification of imported goods in three thousand three hundred and fifty four cases -Rs. 896.32 million.¹⁸
- xix) Audit observed grant of inadmissible & irregular exemption / concession of duty and taxes in two thousand six hundred and three cases - Rs. 1,473.77 million.¹⁹
- xx) Imported goods were under-valued in two thousand three hundred and thirty two cases - Rs. 750.13 million.²⁰
- xxi) Cash reward was irregularly paid in one thousand six hundred and sixty eight cases - Rs. 145.80 million.²¹
- xxii) Special Allowance was irregularly paid in two hundred and twenty cases - Rs. 127.21 million.²²
- xxiii) Exemption certificates were issued wrongly in forty one cases - Rs. 1615.20 million.²³
- xxiv) Sales tax was not recovered on electricity bills in forty four cases - Rs.8,407.87 million.²⁴
- xxv) Non deposit of cheques and issuance of bogus adjustment certificates in forty two cases - Rs.776.13 million.²⁵

Audit paras for the audit year 2019-20 involving procedural violations and irregularities, not considered worth reporting to the PAC were included in MFDAC (Annexure-I).

f) Recommendations

FBR needs to:

- i) 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;
- ii) invoke provisions of laws for recovery of Duty/Taxes and strengthen the internal controls to ensure non-recurrence of similar irregularities;

¹⁸Para 4.8.5, ¹⁹Para 4.8.7, 4.8.11 & 4.8.12, ²⁰Para 4.8.8, ²¹Para 4.9.1, ²²Para 4.9.2, ²³Para 5.1.1, ²⁴Para 5.2.1, ²⁵Para 5.2.2,

- iii) introduce online validation checks in the system to stop inadmissible claims of input tax /refund;
- iv) devise a mechanism to detect and deter tax evasion and enforce legal provisions against defaulters;
- v) link its software system with the other departments so that unexplained investment could be detected;
- vi) improve monitoring of Withholding Tax realization which constitutes a major portion of Income Tax.

CHAPTER-1 PUBLIC FINANCIAL MANAGEMENT ISSUES

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

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 & 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 were clubbed into the following paras:

1.1 Variation in Figures of Tax Receipts (Net) between FBR and SBP - Rs. 766.80 million

Para 3.4.2.12 of Manual of Accounting Principles provides for the procedure required to reconcile books of accounts 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 its Main Office, Karachi and reconciliation statement between AGPR & FBR up to the month of June (Final), 2019 showed that there was a net variation of Rs. 766.80 million between AGPR figures and SBP figures as summarized below:-

(Rs. in million)

S #	Head of Account	Collection figures of SBP (NET) *	Collection figures of FBR **	Variation
1	Taxes on Income	1,417,196.37	1,413,011.00	4,185.37
2	Customs	713,643.49	685,575.00	28,068.49
3	Sales Tax	1,439,924.31	1,459,213.00	(19,288.69)
4	Federal Excise Duty	225,987.63	238,186.00	(12,198.37)
	Total Taxes	3,796,751.80	3,795,985.00	766.8

*Source: As per record of SBP provided to Audit for FY 2018-19

** Source: Reconciliation of FBR with AGPR upto June (Final) 2019.

Implication

Non-reconciliation between figures of State Bank of Pakistan and figures reported by the FBR may impair the true and fair presentation of Financial Statements.

Management Response

No response has so far been received from the department despite repeated requests made by Audit.

Audit Recommendations

FBR treasuries and DR&S (FBR) should carry out reconciliation of tax receipts with AGPR 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 & accurate accounting under intimation to Audit.

[Para-1 of MR 2019-2020]

1.2 Variation in AGPR's figures of refund of tax receipts and those of SBP - Rs. 386.12 million

According to Para 3.4.2.12 of Manual of Accounting Principles, each entity is required to reconcile its books of accounts with the bank records 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, 2019), figures of refund of Direct & Indirect taxes of FBR and SBP's record of payments of refunds/rebates disclosed variations in figures of refunds on account of Income Tax, Customs, Sales Tax & Federal Excise Duty of Rs. 386.12 million, the SBP's total is higher than that of AGPR's as tabulated below:

(Rs. in million)

Refund	Figures of refund/rebate of AGPR*	Figures of refund of tax receipts of SBP **	Variation
Income Tax	33,332.93	33,169.074	(163.86)
Customs	16,600.72	17,093.876	493.16
Sales Tax	21,292.93	21,328.149	35.22
Federal Excise Duty	42.96	64.564	21.60
Total	71,269.54	71,655.663	386.12

* Source: FCA of AGPR upto June (Final) 2019.

** Source: As per record of SBP provided to Audit for FY 2018-19.

Implication

The variation in the figures of refund/rebate of both external sources i.e. SBP & AGPR may impair true and fair presentation of financial statements.

Management Response

No response has so far been received from the department despite repeated requests made by Audit.

Audit Recommendations

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

[Para-2 of MR 2019-2020]

1.3 Short-Credit of Penalty imposed on NBP - Rs. 2.038 million

According to Treasury Rules and agreement between FBR and NBP/SBP authorities read with instructions contained in letter No. A.D Govt/195/01 dated 5 March, 2007 issued by the State Bank of Pakistan, the National Bank of Pakistan is required to deposit the government receipts with the State Bank of Pakistan within 24 hours, 48 hours and 72 hours by its category A, B and C branches respectively. In case of non-compliance, a penalty is chargeable against

the amount late deposited in the State Bank of Pakistan. This penalty is required to be deposited in government exchequer under the head of account “C02227- Penalty imposed by SBP on NBP against unlawful retention.”

During scrutiny of NBP/SBP record relating to remittance/settlement of collection of A, B & C category of branches of NBP and record of details of penalty imposed available at SBP Main Office, Karachi for the FY 2018-19, it was observed that SBP imposed a penalty of Rs.7.668 million on NBP owing to delayed remittances/settlements and the same were stated to be credited in the Government accounts during the FY 2018-19. However, Federal Civil Account (FCA) for the month of June, 2019 prepared by AGPR, Islamabad for submission to Finance Division showed a sum of only Rs. 5.630 million against the head of account “C02227- Penalty imposed by SBP on NBP against unlawful retention” for the FY 2018-19. Hence, an amount of Rs.2.038 million remained un-credited in the Government exchequer and was not deposited under the proper head of account during the FY 2018-19.

Implication

Short credit of penalty on NBP in the figures reported by AGPR may understate the receipts side of financial statements of Federal Government.

Management Response

No response has so far been received from the department despite repeated requests made by Audit.

Audit Recommendations

The pointed out amount of penalty may be realized from the concerned and credited in the Government Exchequer under intimation to Audit.

[Para-3 of MR 2019-2020]

1.4 Variation in FBRs figures of tax receipts and those of AGPR figures

According to Para 3.4.2.12 of Manual of Accounting Principles, each entity is required to reconcile its books of accounts with the bank records 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 FBR's reconciliation statements on account of Direct & Indirect taxes and AGPR's record of Manuscript of Financial Statements for the year 2018-19 showed variations in figures on account of Income Tax & Sales Tax as tabulated below;

(Rs. in million)

Head	Figures of FBR*	Figures of Financial Statement **	Variation
Income Tax	1,413,011.00	1,413,034.00	(23)
Sales Tax	1,459,213.00	1,459,172.00	41

* Source: Figures from Reconciliation Statements of FBR June (Final), 2019

** Source: Manuscript of Financial Statements for the year 2018-19.

Implication

This may impair true and fair presentation of financial statements.

Management Response

No response has so far been received from the department despite repeated requests made by Audit.

Audit Recommendations

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

[Para-4 of MR 2019-2020]

CHAPTER-2 FEDERAL BOARD OF REVENUE

2.1 Introduction

A. The Organization of FBR emerged through an act of parliament under Federal Board of Revenue Act, 2007. The Chairman FBR was designated as the executive head of the Board. The Chairman FBR has the following responsibilities:

- Formulation and administration of taxation policy
- Levy and collection of federal taxes
- Quasi-judicial function of hearing of appeals
- Entering into avoidance of double-taxation treaties with other countries
- Liaise with all Ministries, Chambers of Commerce and Industry as well as International Organizations
- Provide an up-date on FBR activities to the President and the Prime Minister of Pakistan

The Chairman FBR/Secretary, Revenue Division, is assisted by the Members and Additional Secretaries. The Revenue Division is divided into four broad functional categories. Besides this top tier, senior management also includes various Director Generals and Chief Collectors.

Inland Revenue Wing consists of twenty-three field offices, i.e. four Large Taxpayer Units (LTUs) at Karachi (two), Lahore and Islamabad and nineteen Regional Taxpayer Offices (RTOs) at Karachi (three), Hyderabad, Sukkur, Quetta, Lahore (two), Multan, Bahawalpur, Faisalabad, Sargodha, Gujranwala, Sialkot, Rawalpindi, Islamabad, Abbottabad, Peshawar and Sahiwal. Each office is headed by a Chief Commissioner who is responsible for administrative function of the LTU/RTO.

Customs Wing consists of four Chief Collectors North, Central and South (Appraisal and Enforcement) and Seventeen Model Customs Collectorate besides organizations of 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

B. Comments on Budget and Accounts

FBR collected revenue of Rs. 3,828.50 billion in FY 2018-19 while incurring an expenditure of Rs. 30.086 billion.

Overview of Appropriation Accounts (FBR Grants only)

(Rs. in million)

As Per Appropriation Accounts prepared by AGPR, Islamabad						
Demand/Grant No.	Original Grant	Suppl. Grant	Surrender	Final Grant	Actual Exp.	Excess/ (Savings)
43- Revenue Division	378.000	0.022	5.109	372.913	368.571	(4.342)
44- FBR	4,419.000	73.765	15.330	4,477.454	4,492.721	15.268
45- Customs	8,088.000	350.157	246.813	8,191.344	8,083.982	(107.362)
46- Inland Revenue	13,335.000	576.337	79.254	13,832.083	13,741.410	(90.673)
125-Development Grant of Revenue Division	2,558.950	0.015	1,147.132	1,411.833	3,399.037	1,987.204
Total	28,778.95	1,000.296	1,493.638	28,285.63	30,085.72	1,800.095

There was saving of Rs. 202.377 million in Grants No. 43, 45 and 46 whereas an excess of Rs. 2,002.472 million was noticed in Grants No. 44 and 125 which showed unrealistic budgetary planning and weak controls on expenditure.

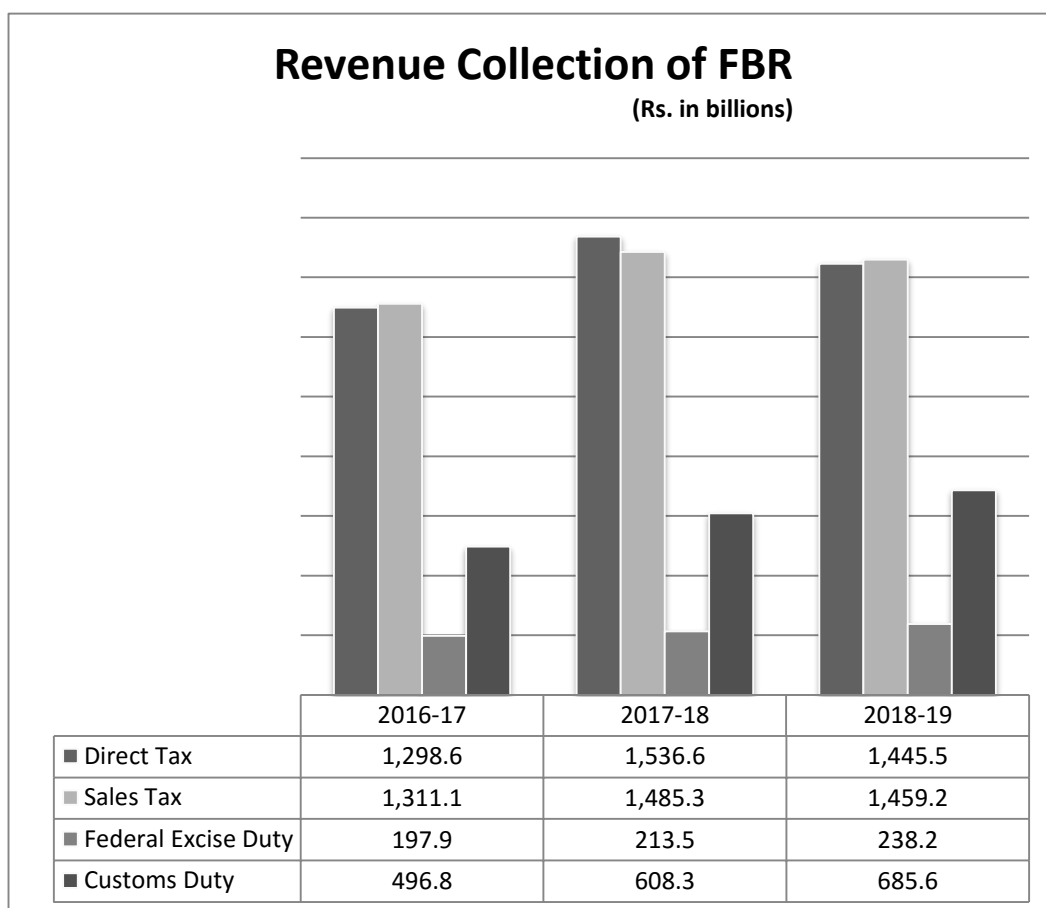
¹ Source: FBR's website (www.fbr.gov.pk)

C. Sectoral Analysis of FBR

FBR is responsible for collection of federal tax revenue and customs duties. The tax revenue includes direct taxes and indirect taxes. Direct taxes are primarily categorized as voluntary payments, collection of tax on demand, payments with Returns and Advance Tax payments including withholding of income tax. On the other hand, indirect taxes mainly include Sales Tax and Federal Excise Duty.

a) Revenue Collection

Figure-A



* Source: Annual Report 2018-19 The State of Pakistan's Economy by SBP

The above figure shows that FBR collected Rs. 3,828.5 billion during Financial Year 2018-19 as compared to a collection of Rs. 3,843.8 billion in the

previous year, showing 0.40 percent decrease over the preceding year, whereas the year 2017-18 had recorded an increase of 14.1 % over the collection in the year 2016-17.

(i) Direct Taxes

Within FBR, direct taxes showed decline of 5.9 percent during the Financial Year 2018-19 against a growth of 14.3 percent reported in Financial Year 2017-18. It was the decline in withholding taxes that pushed down the overall direct taxes. Withholding taxes having a share of nearly 65 percent in direct taxes exhibited decline which came from prominent reductions in the collection from salaries, contracts, cash withdrawals, and telephone. Collection from salaries reduced because of concessions on income tax granted in the FY 2019 budget. The collection from contractors also decreased due to less PSDP spending. In addition, a large number of individuals took advantage of the asset declaration and tax amnesty scheme which also impacted the voluntary tax payments negatively.

(ii) Sales Tax

Sales tax collection declined by 1.8 percent during 2018-19 as compared to a growth of 11.8 percent during 2017-18. Most of the decline in Sales Tax came from the POL segment, in which collections reduced by 16.9 percent for domestic sales and 16.2 percent for imported products.² While POL sales in value terms posted a 6.0 percent growth during the year, a steep reduction in sales tax rates on petroleum products during first half of Financial Year 2018-19 led to a reduction in tax revenues. Collection from the cement sector decreased by 10.2 percent during FY 2018-19. This decline was attributed to lower cement consumption in the domestic market because the government had cut down its non-CPEC PSDP expenditure etc.

It is notable that there is immoderate dependence on indirect taxation in Pakistan. These taxes are very responsive to the economic activity. Hence, any fluctuation in economic and industrial activities has a more noticeable effect on tax collection. Moreover, the composition of indirect taxes is also heavily tilted

² Annual Report 2018-19 The State of Pakistan's Economy by SBP

towards few main items e.g. more than thirty percent of collection of indirect taxes comes from petroleum products where revenues are dependent on global crude oil prices and domestic consumption.

(iii) Customs and Federal Excise Duty

The imposition of additional regulatory duties and Pak Rupees depreciation helped customs duties grow by 12.7 percent during 2018-19 as compared to 22.4 percent last year. It is important to note that while the overall import values have increased, their growth has slowed down considerably compared to last year. During the past 3 years, the duty-free imports have increased in comparison to the dutiable imports³. In FY 2018-19, the same trend continued and the increase in duty-free imports was higher than the increase in dutiable imports, taking the share of duty-free imports to 32.6 percent in total imports during the year.

FED collection also increased by 11.6 percent during FY 2018-19 compared to a 7.9 percent growth during FY 2017-18. However, a significant part of this collection was recovered from the cigarette industry following an upward revision in the rate of FED on cigarettes. Collections under this head excluding cigarettes decreased during the second and third quarter on a year to year basis, owing to declining collection from beverages, natural gas, vehicles and cement segments, indicating the overall slowdown in economic activity in the country.

Withholding Income Tax and Sales Tax Collection at Import Stage

Withholding Income Tax and Sales Tax on imports are a significant component of federal tax receipts. The net collection through withholding of tax on imports during the FY 2018-19 was Rs. 221.84 billion as compared to Rs. 218.69 billion during FY 2017-18 showing growth of 1.4%.

Similarly, the share of sales tax on imports in total sales tax net collection has reached around 56%. The net collection of sales tax on imports during FY 2018-19 stood at Rs. 810.36 billion against Rs. 824.22 billion in FY 2017-18, registering a negative growth of 1.7%.

³ Annual Report 2018-19 The State of Pakistan's Economy by SBP

Registered Persons Income Tax

Total number of registered persons at the end of FY. 2016-17 was 4.26 million, 4.80 million in 2017-18 and 5.35 million⁴ at the end of F.Y. 2018-19. All types of taxpayers have exhibited positive growth during the last three Financial Years i.e. 2016-17, 2017-18 & 2018-19. A breakup of taxpayers shows that the highest growth was in the private limited companies and business individuals. The main impetus came from the amnesty scheme introduced by the government and frequent extensions in tax filing deadlines. However, incremental increase in the number of taxpayers does not commensurate with the increase in the revenue collection.

Registered Persons Sales Tax

Total number of registered persons has also shown growth in the last three years. However, the revenue yields of GST bear little relationship with the increasing number of STRNs. Increase in revenue has been usually achieved by increasing the rates or withdrawing exemptions. Many registered persons file nil returns and some are dormant thus increasing the risk of flying and fake invoices. It is pertinent to mention here that only 41,484 persons registered for sales tax purposes are paying tax with their returns. In comparison the total industrial electricity connections in the country are more than 300,000 which proves that a huge majority of the businesses are still operating in the informal economy⁵.

Collection on Demand; FBR's Performance

The FBR collected direct taxes Rs. 1,536.58 billion and 1,445.51 billion during Financial Years 2016-17, 2017-18 & 2018-19 respectively. The Net recovery out of demand for the years is Rs. 92.80 billion, Rs. 102.91 billion and Rs. 102.93 billion respectively which is meagre keeping in view the huge establishment cost at 11.76 billion, Rs 12.82 billion and Rs 13.74 billion respectively. Collection on demand remained unchanged during Financial Year 2018-19 compared to last year. Underlying table presents cost benefit ratio of FBR's collection on demand.

⁴ FBR's Year Books 2016-17, 2017-18 & 2018-19

⁵ Annual Report 2018-19 The State of Pakistan's Economy by SBP

(Rs. in billion)

Financial Year	2016-17	2017-18	2018-19
Establishment Charges	11.594	12.816	13.741
Collection On Demand	92.8	102.91	102.927
Cost Benefit Ratio	1:8	1:8	1:7.5

Source: AGPR's appropriation accounts of FBR 2016-17, 2017-18 and 2018-19 & Annual Report FY 2019 of State Bank of Pakistan

Despite cumbersome tax machinery with a total strength of 21,500 employees, nearly 64 percent of the income tax is collected via withholding agents⁶ such as banks, telecom companies and utility companies etc. As far as collection on demand is concerned, its share is quite negligible.

Revenue Collection vs Targets; Variance Analysis

A comparison of revenue targets and actual collection of Inland Revenue for the last three financial years is as under;

(Rs. in billion)

FY	Original Target	Revised Target	Actual Collection
2018-19	3,700.00	3,415.00	3,142.90
2017-18	3,431.60	3,335.00	3,235.40
2016-17	3,208.00	3,029.90	2,871.10

Source: Revenue Statements and Year Books of FBR for FYs 2016-17, 2017-18 & 2018-19

⁶ Annual Report 2018-19 The State of Pakistan's Economy by SBP

(Rs in Billion)

FY	Actual Collection & Revised Targets		Achievement of Targets %	
	Direct Taxes	Indirect Taxes	Direct Taxes	Indirect Taxes
2018-19	1,445.50 & 1,659.0	1,697.40 & 1,756.0	87.10	96.66
2017-18	1,536.6 & 1,563.0	1,697.20 & 1,772.0	98.30	95.78
2016-17	1,344.20 & 1378.8	1,526.90 & 1,651.1	97.50	92.48

Source: Year Books of FBR for FYs 2016-17, 2017-18 & 2018-19

The above table shows that revenue collection in case of direct taxes has significantly gone down in spite of two downward revision of original targets. This decline is mainly attributed to the downward movement of collection of withholding taxes, collection from salaries and collection from contractors as discussed earlier.

A comparison of revenue targets and actual collection of Customs duty for the last three financial years is as under;

(Rs. in billion)

FY	Original Target	Revised Target	Actual Collection
2018-19	735.00	735.00	685.60
2017-18	581.40	600.00	608.40
2016-17	413.00	491.10	496.80

Source: Revenue Statements and Year Books of FBR for FYs 2016-17, 2017-18 & 2018-19

The above table shows that revenue collection crossed the revised targets by a narrow margin during FYs 2017-18 and 2016-17 in respect of collection from Customs Duty, whereas in FY 2018-19 actual collection was less than the revised target by 6.7%. The total collection by the FBR in last three years is a

point of concern. The organization failed to keep the tax collection even at the prevailing economic growth rate of 3.29 %⁷.

Tax to GDP Ratio

Over the years, Tax to GDP ratio of Pakistan has remained generally low (compared to other countries of the region) owing to narrow tax base, large number of concessions and exemptions, tax administration challenges and weak tax compliance. The following table shows trend of tax to GDP ratio in the last three years. The year 2018-19 witnessed negative growth in tax to GDP ratio.

Financial Year	Tax to GDP Ratio (%)
2016-17	10.5
2017-18	11.2
2018-19	9.9

Source: Annual Reports 2017-18 & 2018-19, The State of Pakistan's Economy by SBP

The government should implement such fiscal reforms that will ensure an efficient and fair tax system which will be proficient to generate sufficient revenue to meet a large portion of public expenditure and investment needs.

b) Issues

During the audit of previous years, it has been observed that observations of similar nature were pointed out repeatedly by Audit. Despite this, FBR management could not take appropriate measures to avoid such recurrences and implement the laws, rules and regulations in letter and spirit to safeguard public revenue. The recurring issues pointed out in previous as well as the current audit report are as under:

Concealment of income and incorrect tax assessment

After the introduction of self-assessment system FBR was found unable to deal with incorrect assessment and concealment of income assessed by the

⁷ Economic Survey of Pakistan 2018-19

taxpayers⁸. There was found no arrangement in the software to flag and auto detect all such cases whereby taxpayers did not submit their due taxes with the returns at the due date or there was a mismatch in the sales declared in income tax returns and sales tax returns⁹.

Non realization of withholding tax

Various provisions of Income Tax Ordinance, 2001 provide mechanism for collection and deposit of withholding income tax. These provisions require various persons to act as withholding agents while making payments. Audit observed that 2159 withholding agents failed to recover an amount of Rs. 17,326.07 million on this account¹⁰.

Incorrect adjustment of tax credit

Section 168 of the Income Tax Ordinance, 2001 provides that if tax has been collected from a person or deducted from a payment made to a person, the person shall be allowed a tax payment for that tax in computing the tax due. Audit observed that, 536 taxpayers incorrectly adjusted tax payment of Rs. 8,964.82 million¹¹ over and above the actual payment of tax.

Non recovery of penalties and default surcharge

Section 205 of the Income Tax Ordinance, 2001 provides that where a taxpayer fails to discharge his tax liability on or before the due date of payment he is required to pay default surcharge at the prescribed rate in addition to the original tax liability. Audit reported that 542 taxpayers did not pay the due tax within the specified time which caused loss of Rs. 2,367.32 million¹² in 2018-19.

Inadmissible refunds

Section 170 of the Income Tax Ordinance, 2001 read with FBR Circular No. 5 of 2003 provides that a taxpayer is entitled to a refund if the tax paid was more than the tax due after adjustment of outstanding liabilities. Refund of

⁸ Para 4.4.1

⁹ Para 4.4.1

¹⁰ Para 4.7.2 to 4.7.10

¹¹ Para 4.4.5

¹² Para 4.4.10

Rs. 2,043.65 million¹³ was granted to 112 taxpayers without adjustment of outstanding liabilities, credit of tax payments given without verification of challans or final tax was incorrectly adjusted against normal tax demand.

Inadmissible adjustment of input tax

Section 8 of the Sales Tax Act, 1990 and the relevant SROs provides adjustment of input tax on the goods or services used or to be used for any purpose for taxable supplies made or to be made subject to fulfilment of certain legal requirements. Audit pointed out adjustment of input tax amounting to Rs 3,886.30 million¹⁴ without legal justification in two hundred and twenty seven (227) cases.

Non disposal of confiscated goods

According to Sections 82, 89, 169, 182 and 201 of the of the Customs Act, 1969, read with Customs Rules, 2001 confiscated goods are required to be disposed of after observing codal formalities, prolonged warehousing and deterioration of confiscated goods not only fetch low bids but also blockage of public revenue. Audit observed that FBR did not dispose of confiscated goods involving Rs. 3,290.35 million¹⁵.

Non-realization of Value Addition Tax

According to Rule 58B of Sales Tax Special Procedure Rules 2007, the value addition tax at the rate of three per cent shall be collected on goods at import stage of the value of goods except goods imported by the manufacturers and service providers for in-house consumption. Audit observed that in 6,874 cases, ten field offices of FBR did not recover value addition tax at the time of clearance of imported goods or release of confiscated goods Rs. 2,563.68 million¹⁶.

Non/short-realization of Additional Customs Duty

Additional Customs Duty is leviable under various SROs on import of sub-components and components imported as part of any kit form for the assembly or manufacturing of vehicles at the specified rates. Audit pointed out

¹³ Para 4.5.1

¹⁴ Para 4.4.1

¹⁵ Para 4.8.1

¹⁶ Para 4.8.2

that in 520 cases, eight field offices of FBR either failed to recover Additional Customs Duty on imported auto parts or realized it at lesser than prescribed rates. The lapse resulted in non/short realization of Rs. 1,006.56 million¹⁷.

Misclassification of imported goods

Goods imported in to Pakistan are classified according to PCT Headings given in 1st Schedule to the Customs Act, 1969 for the purpose of levy of customs duty and allied taxes. Audit observed that in 3,354 cases nine field offices of FBR cleared various imported goods by misclassifying them under PCT Headings with lower rate of duty resulting in short-realization of revenue of Rs. 896.32 million¹⁸.

Delayed Response in Disposing Off Audit Observations

Over the years, it has been observed that the department showed slackness in disposing off the Audit observations. Even in the current Audit Report, the same tendency was observed as management replied only to the extent that proceedings have been initiated but no further progress made was reported till finalization of audit report. This shows that department is neither serious in taking timely legal action nor effecting recovery of the tax demand pointed out by Audit.

2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 196,545.39 million were raised in this Report during the current audit of Federal Board of Revenue. This amount includes recoveries of Rs. 166,055.83 million as pointed out by Audit. Summary of the audit observations classified by nature is as under:

¹⁷ Para 4.8.3

¹⁸ Para 4.8.5

Table 2: Overview of Audit Observations

S. No.	Classification	Amount (Rs. in million)
1	Reported cases of fraud, embezzlement and misappropriation	819.76
2	Non Production of Record	-
3	HR/Employees related irregularities	446.29
4	Procurement related irregularities	198.06
5	Receipts related irregularities	
	i. Direct Taxes	131,742.67
	ii. Indirect Taxes i.e. Sales Tax and FED	50,108.18
	iii. Customs	13,230.43

2.3 Comments on the status of compliance with PAC directives

By taking aggregate mean from the table given below, only 44.71 % 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

S. No.	Audit Report Year	Total paras	Compliance received	Compliance not received	Percentage of Compliance (%)
1	1987-88	14	12	02	85.71
2	1988-89	39	27	12	69.23
3	1989-90	32	09	23	28.12
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	20	49	28.99
14	2000-01	88	52	36	59.09
15	2001-02	72	15	57	20.83
16	2002-03	49	12	37	75.51
17	2003-04	21	03	18	14.28
18	2004-05	36	13	23	36.11
19	2005-06	30	16	14	53.33
20	2006-07	29	03	26	10.34
21	2007-08	37	07	30	18.92
22	2008-09	54	21	33	38.89
23	2009-10	39	05	34	12.82
24	2010-11	34	13	21	38.23
25	2011-12	50	0	50	0
26	2013-14	27	0	27	0
27	2016-17	42	07	35	16.67

Audit Reports not discussed in PAC

28	2012-13	31	Not yet discussed in PAC		
29	2104-15	58	Not yet discussed in PAC		
30	2015-16	38	Not yet discussed in PAC		

31	2017-18	38	Not yet discussed in PAC
32	2018-19	42	Not yet discussed in PAC

Indirect Taxes & Expenditure

S. No.	Audit Report Year	Total paras	Compliance received	Compliance not received	Percentage of Compliance (%)
33	1985-86	44	38	6	86.36
34	1986-87	55	25	30	45.45
35	1987-88	43	10	33	23.26
36	1988-89	32	27	5	84.38
37	1989-90	217	147	70	67.74
38	1990-91	67	49	18	73.13
39	1991-92	45	42	3	93.33
40	1992-93	99	44	55	44.44
41	1993-94	77	37	40	48.05
42	1994-95	72	15	57	55.56
43	1995-96	83	44	39	53.01
44	1996-97	79	70	09	88.61
45	1997-98	83	60	23	72.29
46	1998-99	106	64	42	60.38
47	1999-00	71	24	47	33.80
48	2000-01	89	42	47	47.19
49	2001-02	78	40	38	51.28
50	2002-03	84	20	64	23.81
51	2003-04	47	18	29	38.30

52	2004-05	36	16	20	44.44
53	2005-06	45	11	34	24.44
54	2006-07	63	26	37	41.27
55	2007-08	130	36	94	27.69
56	2008-09	149	65	84	43.62
57	2009-10	142	45	97	31.69
58	2010-11	87	11	76	12.64
59	2011-12	83	17	66	20.48
60	2013-14	69	3	66	4.35
61	2016-17	72	7	65	9.72

Audit Reports not discussed in PAC

62	2012-13	72	Not yet discussed in PAC
63	2014-15	159	Not yet discussed in PAC
64	2015-16	69	Not yet discussed in PAC
65	2017-18	184	Not yet discussed in PAC
66	2018-19	83	Not yet discussed in PAC

Customs

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not/partially received	Percentage of compliance
67	1985-86	32	29	03	91
68	1986-87	32	15	17	47
69	1987-88	26	0	26	0
70	1988-89	132	78	54	59
71	1989-90	10	07	03	70
72	1990-91	63	22	41	35

73	1991-92	53	46	07	87
74	1992-93	66	48	18	73
75	1993-94	09	03	06	33
76	1994-95	50	21	29	42
77	1995-96	45	23	22	51
78	1996-97 Special 97	44	36	06	82
79	1997-98 Special 98	69	51	18	86
80	1998-99	69	64	05	93
81	1999-00	30	21	9	70
82	2000-01	26	22	04	85
83	2001-02	23	19	04	83
84	2002-03	30	21	9	70
85	2003-04	39	25	14	64
86	2004-05	17	05	12	29
87	2005-06	26	19	07	73
88	2006-07	27	19	08	70
89	2007-08	25	02	23	08
90	2008-09	65	29	36	45
91	2010-11	47	20	27	43
92	2011-12	128	38	90	30
93	2013-14	86	01	3	01
94	2016-17	89	18	68	26

Audit Reports not discussed in PAC

95	2009-10	42	Not yet discussed in PAC
96	2012-13	124	Not yet discussed in PAC
97	2014-15	107	Not yet discussed in PAC
98	2015-16	62	Not yet discussed in PAC
99	2017-18	82	Not yet discussed in PAC
100	2018-19	49	Not yet discussed in PAC

CHAPTER-3 NON-PRODUCTION OF RECORD

3.1 Non-production of auditable record

Section 12 of the Auditor-General's Ordinance, 2001 empowered the Auditor-General of Pakistan to conduct audit of Receipts. Section 14 of the Ordinance provides that he has the authority to inspect any office of accounts including treasuries and such 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 auditorial function of the Auditor-General regarding inspection of accounts is to be subject to disciplinary action under relevant Efficiency and Discipline Rules.

Four field formations as tabulated below under the jurisdiction of FBR did not provide the auditable record of Direct & Indirect Taxes to Audit despite repeated requisitions. Non production of record is a violation of law, as it creates hindrance in discharging constitutional role of the Auditor-General's department.

S. No.	Name of Formation	Record not provided
1	RTO Islamabad	- Assessment record of Sales Tax & Income tax - Files of income tax refund sanctioned during 2017-18, refund vouchers and Demand & Collection Registers (DCRs) - Files/ Auditable reports of audit conducted u/s 25,38 & 72 B of the Sales Tax Act,1990
2	LTU Lahore	
3	RTO-II Lahore	

Management Response

The record was requisitioned in August and November, 2019 but the Department replied in December, 2019 that the record was being arranged for examination.

DAC Decision

DAC in its meetings held from 16th to 20th December, 2019 directed the Department to provide the record to Audit by 31.12.2019.

Audit Recommendations

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

[DP No.18520, 18526, 18809, 19319]

CHAPTER-4 IRREGULARITIES AND NON-COMPLIANCE

4.1 Sales Tax

4.1.1 Non-payment of sales tax - Rs. 11,585.20 million

According to Sl.No.24 of 6th Schedule of the Sales Tax Act 1990, edible oil and vegetable ghee including cooking oil on which Federal Excise Duty is charged and collected by a manufacturer or importer as if it were a tax payable under section 3 of the Sales Tax Act, 1990. The exemption of this entry shall not be available to distributors, wholesalers and retailers.

Audit observed in twenty one (21) cases that the taxpayers registered with four (04) field offices of FBR had made supply of edible oil and vegetable ghee including cooking oil of Rs. 68,148.16 million during the financial years 2017-18 and 2018-19 to unregistered persons and treated sales tax as exempt. The purchases made and supplies thereof by unregistered buyers were required to be charged to sales tax at the rate of seventeen percent of value of supply because the exemption of this entry was not available to distributors, wholesalers and retailers. The department was required to obtain details/names of unregistered buyers from ghee manufacturer for recovery proceedings but the same was not done. This resulted in non-realization of sales tax of Rs. 11,585.20 million.

Management Response

The observations were pointed out to the department in July 2019 to November 2019. Department replied in December, 2019 that the cases were under process.

DAC Decision

DAC in its meetings held from 9th to 13th December, 2019 directed the department to expedite the proceedings of under process cases and submit updated status to Audit and FBR by 24.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that the under process cases should be disposed off expeditiously. Remedial measures should also be taken to avoid recurrence of

such irregularities in future.

[Annexure-2]

4.1.2 Non/short realization of sales tax due to difference of sales declared in income tax returns and sales tax returns - Rs. 5,706.89 million

According to Section 3 read with Section 26 of the Sales Tax Act 1990, there shall be charged, levied and paid sales tax at the prescribed rate of the value of taxable supplies made by a registered person in the course or furtherance of any taxable activity carried on by him. Every registered person is required to furnish not later than the due date a true and correct return in the prescribed form. In case of non-compliance, penalty and default surcharge is also recoverable under Sections 33 and 34 of the Act *ibid*.

During audit of (13) formations of FBR a comparison of returns of Sales Tax and Income Tax of seventy seven (77) taxpayers revealed that they had shown greater sales in Income Tax returns than those reflected in their sales tax returns. Thus they suppressed their sales resulting into non/short realization of sales tax amounting to Rs. 5,706.89 million which also attracted default surcharge and penalty.

Management Response

The observations were taken up with the department in March 2019 to November 2019. The department replied in December 2019, that (a) cases of Rs. 2,766.47 million were under adjudication and cases of Rs. 2,669.74 million were under process/examination. Case of Rs. 270.68 million was contested by the department.

DAC Decision

DAC in its meetings held from 9th to 13th December and 16th to 20th December, 2019 directed the department to expedite the proceedings of under process/adjudication cases, get the contested case verified from audit and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that under process/adjudication cases should be addressed expeditiously. In respect of contested case, the Audit further

recommends that a system should be devised for ensuring verification of the departmental stances early.

[Annexure-3]

4.1.3 Non-recovery of adjudged dues / arrears - Rs. 4,417.67 million

According to Section 48 of the Sales Tax Act 1990, sales tax due from any person shall be recovered by sales tax officers in accordance with the prescribed procedure.

Audit observed that the tax collecting authorities of six (06) field offices of FBR did not take prescribed measures for recovery of adjudged government dues of Rs. 4,417.67 million in one hundred and twenty (120) cases during the financial year 2018-19.

Management Response

The observations were raised in July 2019 to October 2019. Department replied in December, 2019 that (a) cases of Rs. 719.89 million were under recovery (b) cases of Rs. 4.91 million were under adjudication (c) cases of Rs. 3,531.86 million were under process (d) the case of Rs.155.68 million was subjudice and (e) amount of Rs. 5.33 million was recovered.

DAC Decision

DAC in its meetings held from 9th to 13th December and 16th to 20th December, 2019 directed the department to get the reported recovery verified from audit and expedite the recovery/adjudication/under process proceedings, pursue the subjudice case at appropriate forum and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that all out efforts be made to recover government revenue and under process cases should also be disposed off expeditiously.

[Annexure-4]

4.1.4 Inadmissible adjustment of input tax - Rs. 3,886.30 million

According to Section 8 of the Sales Tax Act, 1990 and the relevant SROs issued by FBR, adjustment of input tax is allowed on the goods or services used

or to be used for any purpose for taxable supplies made or to be made subject to fulfilment of certain legal requirements.

During Audit of two hundred and twenty seven (227) cases, taxpayers registered with twenty (20) field offices of FBR had adjusted input tax without observing legal requirements. This resulted into inadmissible adjustment of input tax of Rs. 3,886.30 million.

Management Response

The objections were taken up with the department in March 2019 to November 2019. Department replied in December, 2019 that (a) an amount of Rs. 29.08 million was under recovery (b) cases of Rs. 537.20 million were under adjudication and cases of Rs. 3,279.29 million were under process. Cases of Rs. 40.73 million were contested by the department.

DAC Decision

DAC in its meetings held from 9th to 13th December and 16th to 20th December, 2019 directed the Department to expedite the recovery/adjudication /under process proceedings. The DAC further directed the department to get the stance verified from audit in contested cases and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that the recovery of the government dues may be expedited. The under process/adjudication cases should be pursued vigorously. In contested cases, the stance may be got verified from Audit.

[Annexure-5]

4.1.5 Non/short realization of sales tax on taxable supplies - Rs. 3,300.05 million

According to Section 3(1)(a) of the Sales Tax Act 1990, there shall be charged, levied and paid sales tax at the rate of seventeen per cent the value of taxable supplies made by a registered person in the course or furtherance of any taxable activity carried on by him. In case of non-compliance, penalty and default surcharge is also recoverable under Sections 33 and 34 of the Act *ibid*.

During audit of one hundred and sixty nine (169) cases, under the jurisdiction of fifteen (15) field offices of FBR, it was observed that the taxpayers supplied taxable goods but sales tax had not been charged as required under the law. This resulted into non/short realization of sales tax amounting Rs. 3,300.05 million which also attracted penalty and default surcharge leviable under the law.

Management Response

The observations were pointed out to the department in April 2019 to October 2019. The department replied in December, 2019 that (a) an amount of Rs. 49.01 million was under recovery (b) cases of Rs. 796.98 million were under adjudication and the cases of Rs. 2,453.47 million were under process/examination. Case of Rs.0.59 million was contested by the department.

DAC Decision

DAC in its meetings held from 9th to 13th December and 16th to 20th December, 2019 directed the department to expedite the recovery/adjudication/under process proceedings. The DAC also directed the department to get the stance verified from audit in the contested case and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that the recovery efforts may be expedited and the under process / adjudication cases be pursued vigorously. In contested case, the stance may be got verified from Audit at the earliest.

[Annexure-6]

4.1.6 Non-realization of sales tax on services - Rs. 1,761.99 million

According to Section 3 of Islamabad Capital Territory (Tax on Services) Ordinance 2001, sales tax on specified services rendered or provided in the Islamabad Capital Territory shall be charged, levied and paid at sixteen per cent and Rs.100 per square yard for the land development as specified in Schedule to the Ordinance.

Audit observed that in nine (09) cases, taxpayers registered with two (02) field offices of FBR had rendered taxable services without paying sales tax as

required under the law. This resulted into non-realization of sales tax on services amounting to Rs. 1,761.99 million.

Management Response

The observations were pointed out to the department in July 2019 to October 2019. Department replied in December 2019 that (a) cases of Rs. 39.90 million were under recovery (b) cases of Rs. 881.83 million were under adjudication and (c) cases of Rs.840.26 million were under process.

DAC Decision

DAC in its meetings held from 16th to 20th December, 2019 directed the Department to expedite the recovery/adjudication/under process proceedings and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

The recovery of government dues may be expedited and under process/adjudication cases be pursued vigorously.

[Annexure-7]

4.1.7 In-admissible adjustment of input tax against invoices issued by blacklisted/non-active taxpayers - Rs. 1,512.12 million

According to Section 21 of the Sales Tax Act, 1990, read with Chapter-1 of Sales Tax Rules, 2006, where a Commissioner is satisfied that a registered person has issued fake invoices, evaded tax or committed tax fraud, he may suspend the registration of that registered person and blacklist him after due process of law. The government revenue determined by the Commissioner is to be recovered as per law. Similar action is to be taken against suppliers and buyers of suspended and blacklisted registered person.

During audit it was observed in two hundred and twenty seven (227) cases that the taxpayers registered with three (03) field offices of FBR claimed input tax adjustments against the invoices issued by the blacklisted/suspended or non active taxpayers which was not admissible as per above law. This resulted in inadmissible adjustment of input tax of Rs. 1,512.12 million.

Management Response

The observations were reported to the department in April 2019 to November 2019. Department replied in December, 2019 that case of Rs. 40.31 million was under recovery and the cases of Rs. 1,471.81 million were under process.

DAC Decision

DAC in its meetings held from 9th to 13th December, 2019 and 16th to 20th December, 2019 directed the Department to expedite recovery/under process proceedings and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that recovery efforts may be expedited and under process cases should be pursued vigorously, besides strengthening internal controls.

[Annexure- 8]

4.1.8 Inadmissible adjustment of input tax against exempt supplies - Rs. 910.17 million

According to Section 8(2) of the Sales Tax Act, 1990 read with Rule 25 of the Sales Tax Rules, 2006, 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 wholly to exempt supplies shall not be admissible.

During audit it was observed in twenty six (26) cases that under the jurisdiction of eight (08) field offices of FBR, the taxpayers had made supplies of taxable as well as exempt goods and adjusted input tax against these supplies without apportionment as required under the law which resulted into inadmissible adjustment of input tax amounting to Rs. 910.17 million.

Management Response

The observations were pointed out to the department in March 2019 to September 2019. Department replied in December, 2019 that (a) Rs. 112.65 million was under recovery (b) cases of Rs. 152.46 million were under adjudication and (c) the cases of Rs. 645.06 million were under process.

DAC Decision

DAC in its meetings held from 9th to 13th December and 16th to 20th December 2019 directed the department to expedite the recovery/adjudication/under process proceedings and submit updated status to Audit and FBR by 24.12.2019 to 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

The efforts for the recovery of government dues may be expedited and under process/adjudication cases should be pursued vigorously.

[Annexure-9]

4.1.9 Mis-declaration of sales tax liability - Rs. 859.06 million

According to section 21(2) of the Sales Tax Act, 1990 where the Commissioner is satisfied that a registered person is found to have issued fake invoices or otherwise committed tax fraud, he may blacklist such person or suspend his registration. Further as per section-33(11)(c), any person who knowingly or fraudulently makes false statement, false declaration, false representation, false personification, gives any false information or issues or uses a document which is forged or false, such person shall pay a penalty of twenty five thousand rupees or one hundred per cent of the amount of tax involved, whichever is higher.

Audit observed that two (02) electric distribution companies registered with two (02) field offices of FBR during the financial years 2017-18 and 2018-19 charged sales tax to steel melters at the rate of 9/10.50 rupee per KWH under Sales Tax Special Procedure Rules 2007. The sales tax so charged from steel melters was required to be paid by the electricity distribution companies into government exchequer but the electric distribution companies adjusted the sales tax amount against their taxable supply instead of payment to government. This resulted into mis-declaration of sales tax liability in sales tax returns of the said distribution companies amounting to Rs.859.06 million as under.

(Rs. in million)

S. No.	Office	DP No.	No of Cases	Amount
1	LTU-II, Karachi	6472-ST/K	01	850.84
2	RTO, Hyderabad	6592-ST/K	01	8.22
Total			02	859.06

Management Response

The observations were taken up with the department in April 2019 to November 2019. Department replied in December, 2019 that the case of Rs.8.22 million was under adjudication whereas the case of Rs. 850.84 million was under process.

DAC Decision

DAC in its meetings held from 9th to 13th December 2019 directed the Department to pursue cases under process/adjudication and submit updated status to Audit and FBR by 24.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that the under process/adjudication cases should be pursued vigorously.

4.1.10 Non realization of sales tax on wheeling charges and installed connections received by DISCO's - Rs. 848.22 million

According to Section 3(1) (a) and Section 2(46) of the Sales Tax Act 1990, read with Rule 13(2) (b) of Sales Tax Special Procedure Rules 2007, there shall be charged, levied and paid a tax known as Sales Tax at the rate of seventeen percent of the value of taxable supplies made by a registered person in the course or furtherance of any taxable activity carried out by him. The value of supply means in respect of a taxable supply, the consideration in money including charges, surcharges, all Federal and Provincial duties and taxes, if any, which the supplier receives from the recipient for that supply but excluding the amount of tax.

Audit observed that two DISCOs i.e. M/s PESCO (NTN 2228080) and LESCO (NTN 3041094) registered with RTO Peshawar and CRTO Lahore respectively had received an amount on account of wheeling charges and installed connections completed jobs in connection with supply of electricity but did not pay Sales Tax of Rs. 848.22 million during the financial year 2017-18.

Management Response

The objections were pointed out to the department in June 2019 to August 2019. Department replied in December 2019, that both cases of Rs. 848.22 million were under adjudication.

DAC Decision

DAC in its meetings held from 16th to 20th December, 2019 directed the department to expedite the adjudication proceedings and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

The adjudication proceedings of the cases should be expedited and due taxes be recovered.

[DP 18736-ST & 18913-ST]

4.1.11 Non-realization of further and extra sales tax- Rs. 771.05 million

According to Section 3(1A) of the Sales Tax Act 1990, in case of supply of taxable goods made to non-registered persons, further tax at the specified rate shall be charged at the value in addition to the rate specified in Section 3. According to Rule 58-S of Sales Tax Special Procedure Rules 2007, extra sales tax at the rate of two per cent shall be levied and collected on supply of specified goods of Chapter XIII of the Rules.

Audit observed in ninety eight (98) cases that taxpayers registered with eighteen (18) field offices of FBR had made taxable supplies i.e. electronic goods, textile goods, arms and ammunition etc, but did not pay further/extra tax in addition to sales tax as leviable under the law which resulted into non-realization of Rs. 771.05 million.

Management Response

The objections were reported to the department in March 2019 to October 2019. Department replied in December, 2019 that (a) an amount of Rs. 1.71 million was recovered (b) cases of Rs. 11.04 million were under recovery (c) cases of Rs. 191.19 million were under adjudication and cases of Rs. 557.42 million under process/examination. Cases of Rs.9.69 million were contested by the department.

DAC Decision

DAC in its meetings held from 9th to 13th December and 16th to 20th December 2019 directed the Department to expedite the recovery/adjudication/under process proceedings, get the recovery/stance verified from audit and submit updated status to Audit and FBR by 24.12.2019 to 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that efforts for recovery of government dues may be expedited and recovered amount be verified form Audit. Under process cases should be pursued vigorously and in contested cases stance may be got verified form Audit at the earliest.

[Annexure-10]

4.1.12 Non/ short realization of revenue due to application of incorrect rate of sales tax - Rs. 758.13 million

According to Section 3 of the Sales Tax Act, 1990 and the relevant SROs issued by FBR, sales tax shall be charged, levied and paid of the value of taxable supplies made by a registered person in the course or furtherance of any taxable activity carried on by him at specified rates.

During audit it was observed in thirty five (35) cases, that the taxpayers registered with eleven (11) field offices of FBR had made taxable supplies to the buyers by applying incorrect rate of sales tax instead of applicable rate during the financial years 2017-18 and 2018-19. This resulted into short/non realization of sales tax Rs. 758.13 million.

Management Response

The observations were reported to the department in March 2019 to November 2019. Department replied in December, 2019 that (a) cases of Rs. 115.52 million were under recovery (b) cases of Rs. 69.78 million were under adjudication and (c) cases of Rs. 572.83 million were under process.

DAC Decision

DAC in its meetings held from 9th to 13th December and 16th to 20th December 2019 directed the department to expedite the recovery/adjudication/proceedings of under process cases and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that efforts for the recovery of government dues may be expedited and under process/adjudication cases be pursued vigorously.

[Annexure-11]

4.1.13 Non-realization of sales tax due to concealment of sales - Rs. 659.04 million

According to Section 3(1) (a) read with Section 26 of the Sales Tax Act, 1990, there shall be charged, levied and paid Sales Tax at the rate of seventeen per cent of the value of taxable supplies made by a registered person in the course or furtherance of any taxable activity carried on by him. Every registered person shall furnish not later than the due date a true and correct return in the prescribed form to a designated bank or any other office specified by the board, indicating the purchases and the supplies made during a tax period, the tax due and paid and such other information, as may be prescribed.

Audit observed that in nine (09) cases, taxpayers registered with five (05) field offices of FBR had concealed their taxable supplies by not declaring sales/purchases of raw material/finished goods in the sales tax returns or by concealing production. This resulted into non-realization of sales tax Rs. 659.04 million.

Management Response

The observations were taken up with the department in March to October 2019. Department replied in December 2019 that cases of Rs. 428.28 million

were under adjudication and cases of Rs. 68.32 million were under process. Case of Rs. 162.44 million was contested by the department.

DAC Decision

DAC in its meetings held from 9th to 13th December and 16th to 20th December 2019 directed the department to expedite the adjudication/proceedings of under process cases, get the stance verified from Audit in contested case and submit updated status to Audit and FBR by 24.12.2019 to 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

The Audit recommends that the verification of contested cases may be expedited and under process/adjudication cases should be pursued vigorously.

[Annexure-12]

4.1.14 Excess adjustment of input tax - Rs. 487.05 million

According to Section 8(B) of the Sales Tax Act, 1990, a registered person shall not be allowed to adjust input tax in excess of ninety percent of the output tax for the tax period for which the return was filed.

Audit observed that in seventeen (17) cases, taxpayers registered with nine (09) field offices of FBR adjusted the whole amount of input tax against the output tax resulting into excess adjustment of input tax Rs. 487.05 million.

Management Response

The objections were pointed out to the department in March 2019 to November 2019. Department replied in December 2019 that cases of Rs. 57.21 million were under adjudication and cases of Rs. 429.84 million were under process.

DAC Decision

DAC in its meetings held from 9th to 13th December and 16th to 20th December 2019 directed the department to expedite the adjudication and other proceedings and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that the under process/adjudication cases should be pursued vigorously.

[Annexure-13]

4.1.15 Non-realization of sales tax on supply of free electricity - Rs. 385.29 million

According to Section 3(1) (a) of the Sales Tax Act 1990, there shall be charged, levied and paid sales tax at seventeen per cent of the value of taxable supplies made by a registered person in the course or furtherance of any taxable activity carried on by him.

During audit it was observed that three (03) DISCOs registered with RTOs Peshawar, Islamabad and Gujranwala had supplied free electricity to their employees without charging sales tax as required under the law. This resulted into non-realization of sales tax of Rs. 385.29 million as detailed below:

(Rs. in million)				
S. No.	Office	DP No.	No of cases	Amount
1	RTO Peshawar	18737-ST	01	153.18
2	RTO Islamabad	18635-ST	01	137.60
3	RTO Gujranwala	18656-ST	01	94.51
Total			03	385.29

Management Response

The observations were taken up with the department in July 2019 to August 2019. Department replied in December 2019 that the cases of Rs. 379.40 million were under process and case of Rs. 5.89 million was contested.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019 observed that ATIR had decided in contested case ex-parte and the department was not heard, hence, the department may file Miscellaneous Application besides filing reference against the order of the ATIR. DAC further directed the department to expedite the proceedings of under process cases and submit updated status to

Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Under process cases should be pursued vigorously and data of all distribution companies of PEPCO should also be scrutinized on these lines.

4.1.16 Inadmissible sales tax exemption on supplies / imports - Rs.348.37 million

According to Sales Tax Act, 1990 and relevant SROs issued by FBR, exemption of Sales Tax is allowed on import/supply of different goods subject to fulfilment of various conditions.

Audit observed that twelve (12) taxpayers registered with five (05) field offices of FBR claimed exemption of sales tax on supply of coffee, substitutes, mate, spices & others, cereals & grains other than rice, pharmaceutical products classifiable under heading 30-a of PCT heading, newsprint, newspapers, journals, periodicals, books excluding directories etc. items during the financial years 2017-18 and 2018-19 which were not covered under the law *ibid*. This resulted in non-realization of sales tax of Rs. 348.37 million.

Management Response

The observations were pointed out with the department in April 2019 to November 2019. Department replied in December 2019 that cases of Rs.86.60 million were under adjudication and cases of Rs. 261.77 million were under process.

DAC Decision

DAC in its meetings held from 9th to 13th December 2019 took serious view in non-responded cases, directed the Department to expedite recovery/legal /adjudication proceedings and submit updated status to Audit and FBR by 24.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

The under process/adjudication cases should be pursued vigorously.

[Annexure-14]

4.1.17 Short realization of revenue due to under valuation of taxable supplies - Rs. 204.74 million

According to Section 3 read with Section 2(46) of the Sales Tax Act 1990, there shall be charged, levied and paid sales tax at the specified rate of the value of taxable supplies made by a registered person in the course or furtherance of any taxable activity carried on by him. The value of supply in respect of a taxable supply means, the consideration in money including all Federal and Provincial duties and taxes, if any, which the supplier received from the recipient for that supply but excluding the amount of tax. As per SRO 812(I)/2016 dated 02.09.2016, the value of domestic produced white crystalline sugar has been fixed at Rs. 60 per kg.

Audit observed that two (02) taxpayers namely M/s Al-Arabia Sugar Mills (NTN 7350354) and M/s Riaz Bottlers (Pvt) Limited (NTN 0912594) registered with two (02) field offices of FBR had made supplies of taxable goods at less value than the assessable value for levy of sales tax as required under the law during financial year 2017-18. This resulted into short realization of sales tax Rs. 204.74 million as detailed below:

(Rs. in million)				
S. No.	Office	DP No.	No of cases	Amount
1	CRTO Lahore	18922-ST	01	0.10
2	LTU Lahore	18558-ST	01	204.64
Total			02	204.74

Management Response

The objections were pointed out to the department in May and June 2019. Department replied in December 2019 that an amount of Rs. 0.10 million was under adjudication and cases of Rs. 204.64 million were under process.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019 directed the Department to expedite the adjudication and other proceedings and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that the under process/adjudication cases should be pursued vigorously.

4.1.18 Non imposition of penalty and default surcharge on late submission of sales tax returns - Rs. 117.49 million

According to Section 33 read with Section 34(1) (a) of the Sales Tax Act 1990, where any person fails to furnish a return within the due date, such person shall pay a penalty of five thousand rupees. Registered person who does not pay tax due or any part thereof, whether willfully or otherwise, in time or in the manner specified shall in addition to tax due, pay default surcharge at the prescribed rate.

During audit it was observed that nine hundred and twenty (920) taxpayers registered with eleven (11) field offices of FBR did not file sales tax returns and in some cases tax along with the returns was deposited after due date. Tax Authorities had not initiated any legal action for imposition of penalty and default surcharge amounting to Rs. 117.49 million before audit pointation.

Management Response

The observations were pointed out to the department in May 2019 to September 2019. Department replied in December, 2019 that (a) an amount of Rs. 0.25 million was under recovery (b) cases of Rs. 6.11 million were under adjudication and (c) cases of Rs. 111.13 million were under process.

DAC Decision

DAC in its meetings held from 9th to 13th December and 16th to 20th December, 2019 directed the department to expedite the recovery/adjudication/proceedings and submit updated status to Audit and FBR by 31st December, 2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit requires that corrective measures be taken to recover the tax.

[Annexure-15]

4.1.19 Non-realization of default surcharge on the advances - Rs. 115.08 million

Section 2(44) of the Sales Tax Act 1990 provides that the time of supply in relation to a supply of goods means the time at which the goods are delivered or made available to the recipient of the supply or the time when any payment is received by the supplier in respect of that supply, whichever is earlier. Further according to Section 34 of the Sales Tax Act 1990, if a registered person does not pay the tax due or any part thereof in time, whether wilfully or otherwise, he shall in addition to the tax due, pay default surcharge at the prescribed rate.

Audit had observed that four (04) taxpayers registered with three (03) field offices of FBR had received the advances from customers during the financial years 2016-17 and 2017-18 as shown in annual accounts but did not pay the sales tax at the time of advances received from customers. Subsequently the department failed to recover default surcharge as required under the law which resulted in loss of Rs. 115.08 million as detailed below:

(Rs. in million)

S. No.	Office	DP No.	No of cases	Amount
1	LTU Lahore	18562-ST	02	98.75
2	RTO Rawalpindi	18767-ST	01	12.15
3	CRTO Lahore	18928-ST	01	4.18
Total			04	115.08

Management Response

The observations were pointed out to the department in June 2019 to July 2019. Department replied in December 2019 that an amount of Rs. 4.18 million was under adjudication and cases of Rs. 110.90 million were under process/examination.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019 directed the department to expedite the adjudication/ proceedings and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

The under process/adjudication cases should be pursued vigorously and internal controls need to be strengthened to avoid such irregularities in future.

4.1.20 Short-withholding of sales tax by M/S K-Electric Limited from retailers - Rs.80.83 million

According to Section 3(9) of the Sales Tax Act 1990, tax shall be charged from retailers through their monthly electricity bills, at the rate of five percent where the monthly bill amount does not exceed rupees twenty thousand and at the rate of seven and half per cent where the monthly bill amount exceeds the aforesaid amount, subject to the exclusions, procedure, restrictions and limitations as prescribed in Chapter II of the Sales Tax Special Procedure Rules, 2007.

During Audit of LTU-II Karachi, it was observed that M/S K-Electric Limited had made supply of electricity to commercial retailers and charged sales tax at the rate of five percent of value of supply during the tax period of April, June and November 2017 whereas the supply was required to be bifurcated as per amount of monthly bill and different tax rates provided in the law. M/S K-Electric Limited charged sales tax at uniform rate of five percent on value of supply. This resulted into short withholding of sales tax amounting to Rs.80.83 million as under.

(Rs in million)

S. No.	Tax Period	Value of supply	Sales Tax to be charged at 7.5 %	Sales Tax charged @ 5 %	Difference of sales tax
1	April, 2017	1,033.85	77.54	51.69	25.85
2	June, 2017	1,121.03	84.08	56.05	28.03
3	November, 2017	1,078.19	80.86	53.91	26.95
Total		3,233.07	242.48	161.65	80.83

Management Response

The observations were pointed out with the department in May 2019. Department replied in December 2019 that the case was under process.

DAC Decision

DAC in its meetings held from 9th to 13th December, 2019 directed the Department to expedite proceedings of under process case and submit updated status to Audit and FBR by 24.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

The under process case should be pursued vigorously.

[DP No.6474-ST/K]

4.1.21 Non-realization of sales tax on cotton seed oil - Rs.37.82 million

According to Rule 58X of Special Procedure for Sales Tax on Cotton Seed Oil Rules, Sales Tax shall be charged on supplies of cotton seed oil to registered or unregistered persons at the rate 2% of the value of supply in terms of SRO 213(I) 2013 dated 15th March 2013.

Audit observed that in fifteen (15) cases, taxpayers registered with two (02) field offices of FBR had made supply of cotton seed oil during the financial years 2017-18 and 2018-19, but did not pay sales tax. This resulted in non-recovery of government revenue amounting to Rs.37.82 million.

Management Response

The observations were pointed out to the department in July 2019 to November 2019. Department replied in December 2019 that the case of Rs.0.42 million was under adjudication and the cases of Rs. 37.40 million were under process.

DAC Decision

DAC in its meetings held from 9th to 13th December 2019 directed the Department to expedite recovery/legal/adjudication proceedings and submit updated status to Audit and FBR by 24.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

The under process/adjudication cases should be pursued vigorously.

[Annexure-16]

4.1.22 Inadmissible adjustment of input tax on services - Rs 3.36 million

Section 8 (1) (j) of the Sales Tax Act 1990 provides that the registered person shall not be entitled to claim input tax credit on services in respect of input tax adjustment which is barred under respective provincial laws. Furthermore, Section 15A of the Sindh Sales Tax on Services Act, 2011, section 16 of the Baluchistan Sales Tax on Services Act, 2015 read with rules made there-under, inter alia provide that a registered person shall not be entitled to claim input tax credit in relation to services liable to sales tax at *ad valorem*, lesser than thirteen percent (Provincial rate) or at a specific or fixed rate.

It was observed during audit in four (04) cases that taxpayers registered with three (03) field offices of FBR, adjusted input tax of Rs. 3.36 million on services of labour, transport, management consultant, maintenance and repair, banking & insurance and advertisement. The services were subject to charging of sales tax at the rate of ten percent *ad valorem*. Audit is of the view that as the adjustment of input tax is barred by the provincial laws therefore adjustment made by the registered person under the Sales Tax Act, 1990 was also not admissible. The department was required to recover the amount but the same was not done which resulted in loss of government revenue amounting to Rs. 3.36 million as under:

(Rs. in million)

S. No.	Office	DP No	No of cases	Amount
1	LTU-II Karachi	6471-ST/K	01	0.55
2	RTO Hyderabad	6623-ST/K	02	2.38
3	LTU Karachi	6649-ST/K	01	0.43
Total			04	3.36

Management Response

The observations were pointed out to the department in April 2019 to November 2019. Department replied in December 2019 that the cases were under process.

DAC Decision

DAC in its meetings held from 9th to 13th December 2019 directed the Department to expedite proceedings of under process cases and submit updated

status to Audit and FBR by 24.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

The under process cases should be pursued vigorously.

4.1.23 Management failure to register taxpayers in sales tax regime

According to Sections 14 & 2(5AB) of the Sales Tax Act 1990, read with Rule 6 of Sales Tax Rules 2006, any manufacturer, wholesaler, dealer or distributor having annual turnover of taxable supplies of more than ten million rupees or utilities bills of more than eight hundred thousand rupees per annum is liable for compulsory registration. Further, Section 25(2) of the Act ibid provides registered person means the person who is registered or is liable to be registered.

During audit of sixty five (65) cases, under the jurisdiction of seven (07) field offices of FBR, it was observed that taxpayers had either supplied taxable goods to registered persons or claimed utility bills as per income tax returns over and above the threshold required for registration under the sales tax regime during the financial years 2016-17 and 2017-18. Tax Authorities had failed to get registered the taxpayers which deprived the government of potential revenue.

Management Response

The observations were pointed out to the department in March 2019 to September 2019. Department replied in December 2019 that cases of Rs. 16.79 million were under adjudication and the cases of Rs. 959.59 million were under process. Cases of Rs. 35.00 million were contested by the department.

DAC Decision

DAC in its meetings held from 9th to 13th December and 16th to 20th December 2019 directed the department to expedite the adjudication / proceedings of the cases and in contested cases get the stance verified from audit and submit progress to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that the cases under process/adjudication should be pursued vigorously and the stance be got verified from Audit in contested cases. Internal controls need to be strengthened to avoid such irregularities in future.

[Annexure-17]

4.2 Refund of Sales Tax

4.2.1 Inadmissible payment of sales tax refund- Rs. 387.50 million

According to Section 8 & 10 of the Sales Tax Act, 1990 read with Rules 28 and 36 of Sales Tax Rules, 2006 provide for the procedure to be adopted for payment of sales tax refund.

During audit of four (04) field formations of FBR, it was observed in twelve (12) cases that the taxpayers claimed refund of sales tax amounting to Rs. 387.50 million which was sanctioned without verification of import invoices, proof of payment through banking channel and inventory/stocks as required under the above mentioned rules during the financial year 2017-18.

Management Response

The objections were raised in March 2019 to August 2019. Department replied in December 2019 that cases of Rs. 375.50 million were under adjudication and cases of Rs. 12.00 million were under process/examination.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019 directed the department to expedite the proceedings of adjudication/under process cases and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

The under process/adjudication cases should be pursued vigorously and take action against the person(s) at fault.

[Annexure-18]

4.2.2 Excess refund of sales tax- Rs. 292.02 million

According to Rule 33 of the Sales Tax Rule 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 during scrutiny of sales tax refund record that in case of five (05) taxpayers registered with two (02) field offices of FBR, the tax

authorities had sanctioned refund of sales tax in excess of the raw material actually consumed in zero rated/exported goods. This resulted into excess sanction of sales tax refund of Rs. 292.02 million.

Management Response

The observations were reported to the department in April 2019 to August 2019. Department replied in December 2019 that cases of Rs. 286.89 million were under process. Case of Rs. 5.13 million was contested by the department.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019 directed the department to expedite the proceedings of under process cases. The DAC also directed the RTO-II Lahore to re-examine the contested case. DAC observed that taxpayer was registered as manufacturer of chemicals and had made supplies to the textile sector, hence, taxpayer was not liable for claim of refund under S.R.O.1125 (I)/2011 dated 31.12.2011. DAC also directed the department to pursue the under process cases and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends to expedite the proceedings of the under process cases. In contested case, the stance may be got verified from Audit at the earliest. Action needs to be taken against the person(s) held responsible for unlawful sanction of refund.

[Annexure-19]

4.3 Federal Excise Duty

4.3.1 Non-realization of Federal Excise Duty - Rs. 1,089.73 million

According to Section 3 (1) (d) of the Federal Excise Act 2005, read with rule 43-A of the Federal Excise Rules 2005, a franchisee shall pay duty @ 10 % of the franchise fee or technical fee or royalty charged by the franchiser for using the right to deal with the goods or services of the franchiser.

Audit observed that in twelve (12) cases, taxpayers including M/s Pak Telecom (Pvt) Limited (NTN 1161581) and M/s Telenor Pakistan (Pvt) Limited (NTN 2046004) registered with four (04) field offices of FBR had paid royalty/franchise/technical fees to their parent/associated companies for services but did not deduct FED which resulted in non realization of Rs. 1089.73 million.

Management Response

The observations were pointed out to the department in March 2019 to November 2019. Department replied in December 2019 that cases of Rs. 67.02 million were under adjudication and cases of Rs. 1,022.71 million were under process.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019 directed the Department to expedite the proceedings of adjudication/under process cases and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

The under process/adjudication cases should be pursued vigorously.

[Annexure-20]

4.3.2 Non-payment of penalty and default surcharge on late payment of FED - Rs.445.58 million

According to Rule 41A(9) Federal Excise Rules, 2005, the duty due for each month shall be deposited by the airline by the 15th day of the following second month in respect of the services provided to the last working day of each calendar month. According to Section 8 of the Federal Excise Act, 2005, if a person does not pay the duty due or any part thereof within the prescribed time,

he shall, in addition to duty due, pay default surcharge at the rate of twelve percent per annum of the duty due.

During scrutiny of record of M/s. Pakistan International Airline Corporation Limited (NTN 0803450) registered with LTU Karachi made payment of duty after the due date during the financial year 2018-19. The registered person was liable to pay penalty and default surcharge as per law quoted above. This resulted into non realization of penalty and default surcharge amounting to Rs 445.58 million.

Management Response

Department replied that the case was under process.

DAC Decision

DAC in its meetings held from 9th to 13th December, 2019 directed the Department to expedite the proceedings of under process case and submit updated status to Audit and FBR by 24.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that the under process case should be pursued vigorously.

[DP No.FED-6663/K]

4.3.3 Short-realization of Federal Excise Duty on cargo and baggage services- Rs. 58.45 million

According to Section 3 (1) (d) of the Federal Excise Act 2005, read with Sr.No.4 of Table-II of First Schedule, a service provider shall pay duty at rate of sixteen percent of the amount received on account of inland carriage of goods by air.

Audit observed that M/s Air Blue Limited (NTN 1751747-8) and Pakistan International Airline Corporation Limited (NTN 0803450) registered with LTU Islamabad and Karachi earned revenue from cargo and excess baggage services of Rs. 340.54 million during financial years 2017-18 and 2018-19. However, the taxpayers had paid lesser amount of FED of Rs. 7.02 million resulting in short payment of Rs 58.45 million.

Management Response

The observation was reported to the department in July 2019. Department replied in December 2019 that the case of Rs.47.45 million was under adjudication and the case of Rs.11.00 was under process.

DAC Decision

DAC in its meetings held from 9th to 13th December and 16th to 20th December 2019 directed the department to expedite the proceedings of under process/adjudication and submit updated status to Audit and FBR by 24.12.2019 to 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that the under process/ adjudication proceedings should be pursued vigorously.

[DP No. 18688-FED & 6665-FED/K]

4.3.4 Short realization of federal excise duty by an Insurance Company - Rs. 29.73 million

According to Rule 40 (1) & (8) of Special Procedure for Insurance Companies of the Federal Excise Rules 2005, all insurance companies shall pay the federal excise duty leviable on services provided or rendered by them in respect of all kinds of insurance except life insurance health insurance, crop insurance and marine insurance for export. Further as per section 14(1) of the Federal Excise Act, 2005, where any person has not levied or paid any duty or has short levied or short paid such duty or where any amount of duty has been refunded erroneously, such person shall be serviced with notice requiring him to show cause for payment of such duty provided that such notice shall be issued within five years from the relevant date.

During audit of Large Taxpayer Unit Islamabad it was observed that M/s Askari General Insurance Company (NTN 2147259-5) had shown payable FED Rs. 31.73 million under the Head "Liabilities-other creditors and accruals-FED and Federal insurance fee" as per note (8) of the Audited Accounts for the year ending 31.12.2017. However, the Company had paid only an amount of Rs 2.00 million with return filed on 18.01.2018 for the month of December 2017

resulting in short payment of FED amounting to Rs 29.73 million attracting default surcharge and penalty. No timely action taken by the tax authorities in this regard was reported to Audit.

Management Response

The observation was pointed out to the department in July 2019. Department replied in December 2019 that the case of Rs. 29.73 was under adjudication.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019 directed the Department to expedite the proceedings of adjudication and submit updated status to Audit and FBR by 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

The adjudication proceedings should be pursued vigorously and internal controls need to be strengthened to avoid such irregularities in future.

[DP No. 18673-FED]

4.4 Income Tax

4.4.1 Concealment of income causing short realization of tax - Rs. 24,275.22 million

Where a person is the owner of any money or valuable article or has made any investment or credited any amount in the books of accounts, the amount will be treated as concealed income chargeable to tax if not adequately explained by the taxpayer. Section 111 read with section 122 of the Income Tax Ordinance, 2001 provides procedure for taxation of such concealed income which is not offered for tax.

Audit observed that in sixteen (16) field formations of FBR, one hundred forty four (144) taxpayers declared sales in the Sales Tax returns but the quantum of sales did not match with the figures given in Income Tax returns. In some of the cases taxpayers created assets as per their wealth statements but did not explain their sources of investment resulting in short realization of tax of Rs. 24,275.22 million.

Management Response

Audit brought the irregularities in the knowledge of management in March, 2019 to November, 2019. The Department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that the under process cases should be disposed off expeditiously. Remedial measures should also be taken to avoid recurrence of such irregularities in future.

[Annexure-21]

4.4.2 Incorrect adjustment of brought forward losses - Potential tax effect Rs. 17,455.520 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 the following six Tax Years and would be adjusted only against profit and gains of such business in the tax years.

Audit observed in five (05) field formations of FBR, that income of eight (08) taxpayers was assessed at losses. These losses were either assessed incorrectly or carried forward erroneously and were set off against business income beyond the prescribed limit. This resulted into potential tax effect of Rs.17,455.520 million for Tax Year 2017 & 2018.

Management Response

Department replied that legal proceedings for charging tax had been initiated but not yet finalized.

DAC Decision

DAC in its meetings held from 9th to 13th December, 2019 directed the department to finalize the legal proceedings by 24.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends strengthening of internal controls to avoid such lapses in future.

[Annexure-22]

4.4.3 Short levy of Super Tax - Rs. 16,035.09 million

According to the provisions of Section 4B of the Income Tax Ordinance 2001, a tax named Super Tax shall be imposed for rehabilitation of temporarily displaced persons on the income of every taxpayer. The tax will be imposed at the rate of four percent in case of banking company and at the rate of three percent other than a banking company having income equal to or exceeding Rs. 500 million.

In fourteen (14) field formations of FBR, Audit observed that the super tax was not paid by one hundred and twenty three (123) taxpayers along with

income tax return. This resulted into short realization of super tax amounting to Rs. 16,035.09 million. The Department did not initiate any legal proceedings to levy the super tax due to weak monitoring of collection of tax.

Management Response

Audit pointed out the irregularities in August to November, 2019. However the Department replied as late as December 2019 that legal proceeding had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019 directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends vigorous pursuance of the legal proceedings besides ensuring levy of super tax throughout the system.

[Annexure-23]

4.4.4 Incorrect assessment of tax under respective heads of income - Rs. 11,101.65 million

Section 11 read with First Schedule of the Income Tax Ordinance, 2001 provides for rates of charging tax under the heads, Income from Salary, Income from Property, Income from Business, Income from Capital Gain and Income from Other Sources.

During Audit of thirteen (13) field formations of FBR, Audit observed that tax liability in one hundred thirty four (134) cases was not computed under respective heads of income resulting in short levy of tax Rs 11,101.65 million. The Department did not take any immediate action to ensure correct levy of tax despite the fact that Audit brought it to the knowledge of the management at multiple occasions.

Management Response

The objections were raised in March, 2019 to November, 2019. The department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the department to expedite legal proceedings, and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that all out efforts be made to recover government revenue. Internal controls also need strengthening to avoid recurrence of such irregularities in future.

[Annexure-24]

4.4.5 Incorrect adjustment of tax payments-Rs. 8,964.82 million

According to Section 168 of the Income Tax Ordinance, 2001 where an amount of tax has been collected from a person or deducted from a payment made to a person, the person shall be allowed effect of the tax payment for that tax in computing the tax due by the person on the taxable income of the person for the Tax Year in which the tax was collected or deducted.

During audit of five hundred thirty six (536) cases being assessed under the jurisdiction of fifteen (15) field formations of FBR, Audit observed that the assessing authorities allowed excess tax payment of tax collected or deducted. The tax payment claimed was not verified from the System nor was it admissible under the law resulting into short recovery of tax amounting Rs. 8,964.82 million.

Management Response

Audit pointed out the irregularities in May, 2019 to November, 2019. The Department replied that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the Department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit requires that under process cases should be pursued vigorously. A system needs to be devised to avoid recurrence of such irregularities in future.

[Annexure-25]

4.4.6 Non-recovery of arrears of tax demand - Rs. 7,896.63 million

Section 138 of the Income Tax Ordinance, 2001 provides procedure for recovery of due tax from the taxpayers which includes, attachment and sale of any movable or immovable property of the taxpayer, appointment of a receiver for the management of the movable or immovable property of the taxpayer and arrest of the taxpayer and his detention in prison for a period not exceeding six months.

Audit observed that ten (10) field formations of FBR did not recover the arrears of tax demand for the Tax Years 2011 to 2018 amounting to Rs. 7,896.63 million from one hundred and sixty (160) taxpayers despite the fact that tax was levied by the department on factual as well as on legal grounds.

Management Response

Audit brought the irregularities in the knowledge of the management in March, 2019 to August, 2019. The Department replied in December 2019 that legal proceedings had been initiated by issuing tax recovery notices.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the department to finalize the legal proceedings to recover the amount by 24.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends early recovery of government revenue along with default surcharge.

[Annexure-26]

4.4.7 Non-levy of Minimum Tax - Rs. 7,162.05 million

Section 113 of the Income Tax Ordinance, 2001 provides that minimum tax on the turnover of the taxpayers at prescribed rate is payable, if no tax is payable due to any reason, including assessment of losses or allowing any tax

credit, or the tax payable is less than the minimum tax liability. This provision of the law is applicable to the resident company, association of persons and individuals having turnover of rupees ten million or above.

Audit observed that in twenty (20) field formations of FBR, four hundred and forty seven (447) taxpayers did not pay minimum tax as required under the aforesaid provisions of law. This resulted into non/short realization of minimum tax amounting to Rs. 7,162.05 million.

Management Response

Audit raised the irregularities in February, 2019 to November, 2019 and the department replied in December, 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the Department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that action may be finalised expeditiously with regards to under process cases. System also needs to be devised to avoid recurrence of such irregularities in future.

[Annexure-27]

4.4.8 Non-levy of Alternative Corporate Tax- Rs. 4,984.06 million

Section 113C of the Income Tax Ordinance, 2001 provides that Alternative Corporate Tax at a rate of seventeen per cent of accounting income will be paid by a company if the tax payable under normal tax or minimum tax is less than the Alternative Corporate Tax.

During audit of four (04) field formations under the jurisdiction of FBR, Audit observed that (4) companies did not pay Alternative Corporate Tax despite the fact that the tax was higher than the normal tax and minimum tax. This resulted into short assessment of taxable income, consequently short realization of tax amounting Rs. 4,984.06 million.

Management Response

Audit raised the irregularities in the period from July to November, 2019. The department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the Department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that all out efforts may be made to recover the said tax early besides devising mechanism to avoid recurrence of such irregularities in future.

[Annexure-28]

4.4.9 Incorrect claim of tax credit - Rs. 3,897.61 million

According to Section 65 of the Income Tax Ordinance, 2001 a tax credit is allowed where a corporate taxpayer invests any amount in the purchase of plant and machinery for the purposes of extension, expansion, balancing, modernization and replacement of the plant and machinery. Tax credit at the specified rates of the amount so invested shall be allowed against the tax payable for the tax year.

During audit it was observed that thirteen (13) taxpayers under the jurisdiction of five (05) field formations of FBR, incorrectly claimed tax credit on purchase of plant and machinery not covered under the aforesaid provisions of law. This resulted into short recovery of tax amounting to Rs. 3,897.61 million.

Management Response

Audit raised the irregularities in February, 2019 to August, 2019. The Department replied in December, 2019 that legal notices had been issued in this regard.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that under process cases should be pursued vigorously.
[Annexure-29]

4.4.10 Non-levy of default surcharge - Rs. 2,367.32 million

According to Section 205 of the Income Tax Ordinance, 2001 where a taxpayer fails to discharge his tax liability on or before the due date of payment he is required to pay default surcharge at the prescribed rate in addition to the original tax liability.

During audit of fourteen (14) field formations of FBR, Audit observed that five hundred and forty two (542) taxpayers did not pay the due tax within the specified time. The Department failed to discharge its statutory obligation to levy and recover default surcharge as per above provisions of law. This resulted into non realization of revenue amounting to Rs 2,367.32 million.

Management Response

Audit brought the observations to the notice of the department in May, 2019 to November, 2019. The Department replied in December 2019 that Rs.10.246 million had been charged and recovery proceedings had also been initiated. Further, legal proceedings had been initiated for the balance amount.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the department to expedite the recovery of charged amount and also initiate legal proceedings for under process cases and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit requires recovery of charged amount as provided in the law. Audit

further stresses that all out efforts be made to finalise under pursuance cases. A system needs to be devised to avoid such lapses in collection of government revenue in future.

[Annexure-30]

4.4.11 Non-collection of advance tax - Rs. 2,321.80 million

Section 236 of the Income Tax Ordinance 2001, provides collection of advance tax at the time of various economic activities like purchase through auction, sale to retailers and distributor.

Audit observed that in seventeen (17) field formations of FBR, two hundred seventy two (272) tax withholding agents did not collect advance tax at the time of collection of the amount on account of various economic activities. This resulted into non-collection of advance tax amounting Rs. 2,321.80 million.

Management Response

The issues were brought to the knowledge of the management in March, 2019 to November, 2019 but no action was taken and reported to Audit for recovery of government revenue. The first response was given by the management in December 2019 whereby the department stated that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the Department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that immediate action should be taken by the department in all pointed out cases so that government revenue is recovered early.

[Annexure-31]

4.4.12 Undetermined expenses causing short realization of tax - Rs. 972.92 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 in six (06) field formations of FBR, nineteen (19) taxpayers treated certain provisions created for expenditure as expense though the expenditure had not accrued. Therefore, these expenses were not admissible under the law. This resulted into short assessment of taxable income and consequently resulted into short realization of tax amounting Rs. 972.92 million.

Management Response

Audit brought the irregularities in the knowledge of the management in March, 2019 to August, 2019 but department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019, directed the department to expedite legal proceedings, and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends early finalisation of the under process cases to recover government revenue along with strengthening of internal controls.

[Annexure-32]

4.4.13 Allowing inadmissible expenses causing short realization of tax - Rs. 650.53 million

Section 21 of the Income Tax Ordinance, 2001 provides that various expenses were not admissible to taxpayers who earn income under the head income from business in a Tax Year. These expenses are determined at the time of making assessment of taxable income and calculating tax liability.

Audit observed that in four (04) field formations of FBR, inadmissible expenses, such as, expenses where no tax was deducted, payments were made other than banking channel, claimed capital nature expenses and other taxes, were allowed to sixteen (16) taxpayers while calculating taxable income. This resulted into short assessment of taxable income causing short realization of tax amounting to Rs. 650.53 million.

Management Response

Audit raised the irregularities in March to August, 2019 .The department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit requires early finalisation of under process cases. Systemic changes are also required to avoid recurrence of such irregularities in future.

[Annexure-33]

4.4.14 Incorrect tax credit - Rs. 541.21 million

According to Section 100C of the Income Tax Ordinance, 2001 income of Non-profit organizations, trusts or welfare institutions shall be allowed a tax credit equal to one hundred per cent of the tax payable on fulfilling certain conditions, which include that the administrative and management expenditure does not exceed fifteen percent of the total receipts.

During audit of assessment record of eight (08) field formations of FBR, Audit observed that seventy six (76) taxpayers were not entitled to the tax credit because the taxpayers claimed administrative and management expenditure more than fifteen percent of their receipts. Therefore, income was required to be assessed under the law without allowing the tax credit. This resulted into non-levy of tax amounting to Rs. 541.21million.

Management Response

Audit raised the irregularities from July to November, 2019. However, department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit requires that corrective measures be taken to recover the tax.

[Annexure-34]

4.4.15 Non-taxation of income from other sources - Rs. 305.36 million

Section 39 of the Income Tax Ordinance, 2001 provides that income of every kind received by a taxpayer in a Tax Year was to be chargeable to tax in that year under the head Income from Other Sources, if it was not included in any other head of income specified in the Ordinance.

During audit of six (6) field formations of FBR, Audit observed that in seventeen (17) cases the taxpayers earned income under the head income from other sources but incorrectly claimed expenses (depreciation allowance, financial charges etc.) which were not allowable against the said income. The Department did not levy tax by disallowing the expenses despite the fact that the audit pointed out the irregularity in August to November, 2019. This resulted short levy of tax amounting to Rs. 305.36 million.

Management Response

Department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that under process cases should be pursued vigorously for early finalization of assessments.

[Annexure-35]

4.4.16 Non-apportionment of expenses causing short realization of tax - Rs. 281.77 million

Section 67 of the Income Tax Ordinance, 2001 read with Rule 13 of the Income Tax Rules, 2002 provides procedure for apportionment of expenses amongst various business activities on any reasonable basis taking account of the relative nature and size of the activities to which the amount relates.

During audit of assessment record of seven (7) field formations of FBR, it was observed that sixteen (16) taxpayers carrying out business activities claimed expenses under both normal and final tax regimes but did not apportion them according to the procedure provided in law. This resulted into short assessment of income and consequent short realization of revenue amounting to Rs. 281.77 million.

Management Response

Audit brought the observations to the notice of the department in May, 2019 to November, 2019. The department replied in December 2019 that legal proceedings in the subject matter had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit requires that non-recovery of tax may be justified and loss of government revenue be made good under intimation to Audit along with strengthening internal controls.

[Annexure-36]

4.4.17 Short levy of tax due to grant of inadmissible depreciation allowance - Rs. 207.17 million

Section 22, 23 of the Income Tax Ordinance, 2001 provides that a taxpayer would be allowed depreciation allowance in a Tax Year at prescribed rates against taxable income. This allowance would only be granted if the depreciable assets were used in the business of the taxpayer in that tax year.

During audit of five (05) field formations of FBR, Audit pointed out that ten (10) taxpayers claimed depreciation allowance without fulfilling above mentioned requirement of law. This resulted into short levy of income tax amounting to Rs.207.17 million.

Management Response

Audit pointed out the irregularities in May, 2019 to August, 2019. The department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends vigorous pursuance of under process cases besides bringing in systemic changes to avoid recurrence of such irregularities in future.

[Annexure-37]

4.4.18 Non-payment of income tax on purchase of edible oil - Rs. 23.19 million

According to Section 148A of the Income Tax Ordinance, 2001 the manufacturers of cooking oil or vegetable ghee, or both, shall be chargeable to tax, on income accruing from locally produced edible oil, at the rate of two percent on purchase of locally produced edible oil. Further, the tax charged shall be final tax.

During audit of RTO Bahawalpur, Audit observed that two (02) taxpayers did not pay the tax at the time of purchase of locally manufactured

cooking oil as required under the above law despite the fact that the taxpayer purchased locally produced edible oil. This resulted in non-payment of tax of Rs. 23.19 million.

Management Response

Audit raised the irregularities in February, 2019 to November, 2019 and the department replied in December, 2019 that legal proceedings had been initiated in the subject cases.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit stresses for active pursuance of the cases. System needs to be devised to check such irregularities in time.

[Annexure-38]

4.4.19 Application of incorrect tax rates- Rs. 12.65 million

First Schedule to the Income Tax Ordinance, 2001 specifies rates for assessment of income for the tax year in order to determine tax liability of taxpayers.

Audit observed that four (4) taxpayers of three (3) field formations of FBR charged less income tax by applying incorrect tax rates in disregard of the above schedule resulting into short recovery of the tax amounting to Rs. 12.65 million.

Management Response

Audit brought the irregularities in the knowledge of the management in March, 2019 to August, 2019. The department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and

FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit requires that under process cases should be pursued vigorously to get them finalised early and system be improved so that correct levy of tax could be ensured.

[Annexure-39]

4.4.20 Non-realization of tax on accounting profit - Rs. 10.91 million

Section 5A of the Income Tax Ordinance, 2001 provides that tax at the rate of seven and half percent shall be imposed on accounting profit before tax on every public company, other than a scheduled bank or a modaraba, that derives profit for a tax year but does not distribute through cash at least forty percent of its after tax profits within six months of the end of the tax year.

Audit observed that three (03) taxpayers of RTO Faisalabad did not distribute dividends but the tax was not charged on accounting profit as required under the above provisions of law. This resulted in non-realization of tax amounting to Rs. 10.91 million.

Management Response

Audit pointed out the irregularities in May, 2019 to November, 2019. The department replied that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that the cases should be pursued vigorously to safeguard recovery of government revenue.

[DP No.18819 and 19244]

4.4.21 Irregular adjustment of minimum tax on services - Rs. 1.37 million

Section 153(1) (b) of the Income Tax Ordinance, 2001 provides that every prescribed person making a payment in full or part including a payment by way of advance to a resident person for the rendering of or providing of services is required to deduct tax at prescribed rate from the gross amount payable at the time of making the payment. The provision further provides that the tax deductible shall be minimum amount of tax.

Audit observed in one (01) field formation of FBR that three (03) taxpayers discharged their tax liability for the tax year 2018 under normal tax regime on services despite the fact that the minimum tax liability was more than normal tax liability. This resulted into short realization of revenue amounting Rs. 1.37 million.

Management Response

The matter was reported to the management in March, 2019 to November, 2019 and the same replied in December that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends vigorous pursuance of these cases and strengthening of internal controls to avoid recurrence of such irregularities in future.

[Annexure-40]

4.5 Refund of Income Tax

4.5.1 Unlawful grant of tax refund-Rs. 2,043.65 million

According to Section 170 read with section 169 of the Income Tax Ordinance, 2001 a taxpayer is entitled to claim refund of income tax if the tax paid is more than the tax liability for the tax year subject to adjustment of outstanding tax liabilities. The provision further provides that no refund is claimed where the tax liability is determined under final tax regime.

Audit observed that in fifteen (06) field formations of FBR, refund of Rs. 2,043.65 million was granted to six hundred thirty nine (112) taxpayers without adjustment of outstanding liabilities, credit of tax payments was given without verification of tax payments or final tax was incorrectly adjusted against normal tax demand. The Department did not take action to recover the refund granted unlawfully despite the fact that the irregularities were brought in the knowledge of management in March, 2019 to November, 2019.

Management Response

The department replied as late as in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit stresses to process the cases for early recovery. System also needs to be strengthened to avoid recurrence of such lapses in future.

[Annexure-41]

4.6 Workers Welfare Fund

4.6.1 Non-realization of Workers Welfare Fund - Rs. 1,126.32 million

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 of its taxable income.

During audit of nineteen (19) field formations of FBR, Audit observed that Workers Welfare Fund was not paid by four hundred forty five (445) taxpayers at the time of filing of income tax return. This resulted into non-realization of Workers Welfare Fund amounting Rs. 1,126.32 million. It is worth mentioning that Audit has been pointing out this issue repeatedly over the years but the department did not take any remedial measures.

Management Response

The department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

The department is required to take corrective measures over the system so that such issues may not arise in future besides taking early action on the pointed out cases.

[Annexure-42]

4.7 Withholding Tax

Sales Tax

4.7.1 Non-withholding of sales tax while making payments - Rs. 568.34 million

According to Sales Tax Special Procedure (Withholding) Rules 2007, withholding agents shall withhold sales tax while making payments to the suppliers for the taxable goods and services supplied at specified rates.

During audit of eleven (11) cases, it was observed that the withholding agents registered with four (04) field offices of FBR had not withheld sales tax while making payments for supplies of goods and services received during the financial years 2016-17 and 2017-18. This resulted into non-withholding of sales tax amounting to Rs. 568.34 million.

Management Response

The observations were reported to the department in April 2019 to October 2019. Department replied in December, 2019 that cases of Rs. 309.99 million were under adjudication and cases of Rs. 258.35 million were under process.

DAC Decision

DAC in its meetings held from 9th to 13th December and 16th to 20th December, 2019 directed the department to expedite the proceedings of adjudication/under process cases and submit updated status to Audit and FBR by 24.12.2019 to 31.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that the under process/ adjudication proceedings should be pursued vigorously.

[Annexure-43]

Income Tax

4.7.2 Non withholding of tax from suppliers & contractors - Rs. 11,340.17 million

According to Section 153 read with 161 of the Income Tax Ordinance, 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person for supply of goods and on the execution of a contract shall deduct tax at prescribed rates from the gross amount payable at the time of making the payment.

During audit of twenty (20) field formations of FBR, it was pointed out that nine hundred ninety one (991) withholding agents did not deduct due tax while making payments to suppliers and contractors. This resulted into loss of revenue amounting Rs. 11,340,17 million.

Management Response

The matter was reported to the management in March to November, 2019 but the department replied in December 2019 that Rs.66.89 million had been charged and recovery proceedings were under process. Legal proceedings had also been initiated for the remaining amount.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends vigorous pursuance of these cases and strengthening of internal controls to avoid recurrence of such irregularities in future.

[Annexure-44]

4.7.3 Non-treatment of Withholding Tax as Final - Rs. 1,942.45 million

Section 148(7) of the Income Tax Ordinance, 2001 provides that tax collected by the Custom authority at the time of clearing import of certain

material and good would be treated as final tax instead of adjustment of tax against normal tax.

Audit observed that in fifteen (15) field formations of FBR, tax collected on imports was treated as adjustable against normal tax regime instead of treating the tax as final tax liability in sixty eight (68) cases. The Department did not take remedial action to recover the revenue amounting to Rs. 1,844.301 million.

Management Response

Audit pointed out the irregularities in May, 2019 to August, 2019. The department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Legal action initiated by the department should be expedited. Corrective measures may also be taken to avoid recurrence of such irregularities in future.

[Annexure-45]

4.7.4 Non-withholding of tax on dividend - Rs. 1,568.81 million

Section 150 read with Section 161 of the Income Tax Ordinance, 2001 provides that every person paying a dividend to shareholders is required to deduct tax from the gross amount of dividend at the rate as specified in Division III Part I to the First Schedule.

Audit observed in seven (07) cases assessed in two field offices of FBR that the taxpayers paid dividend to shareholders during the tax year 2018 but failed to deduct tax while making payment to the shareholders. This resulted in non-realization of tax amounting to Rs 1,568.81 million.

Management Response

The objections were raised in month of March, 2019 and the department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that all out efforts may be made to recover government revenue and deduction of tax be ensured at the time of payment of the dividend.

[Annexure-46]

4.7.5 Non-deduction of Tax on promotion of sales - Rs.1,193.1 million

Section 156 read with Section 161 of the Income Tax Ordinance, 2001 provides that Every person paying prize on a prize bond, or winnings from a raffle, lottery, prize on winning a quiz, prize offered by companies for promotion of sale, or cross-word puzzle shall deduct tax from the gross amount at prescribed rates. The trade discount represent incentive given on promotion of sales is to be classified as Prize offered by the company for promotion of sale which was decided by the Honourable Sindh High Court vide ITRA No. 473 of 2010 dated 16-11-2011, and in response of such decision the Federal Board of Revenue issued order No. 1(67) DWHT/11-12/126147-R dated 10.09.2014.

Audit observed in four (04) field formations of FBR, that withholding agents failed to deduct tax in sixty one (61) cases while making payments on account of promotion of sales / incentives for the Tax Years 2017 to 2018. This resulted into non-realization of tax amounting Rs.1,193.099 million.

Management Response

Department replied that legal proceedings for charging of tax of Rs.1,193.09 million had been initiated but not yet finalized.

DAC Decision

DAC in its meeting held from 9th to 13th December, 2019 directed the department to finalize the legal proceedings by 24.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that action may be finalised expeditiously with regards to under process cases. System also needs to be devised to avoid recurrence of such irregularities in future.

[Annexure-47]

4.7.6 Non-withholding of tax on profit of debt - Rs.526.19 million

According to Section 151 (1)(d) of the Income Tax Ordinance 2001, where a banking company, a financial institution, a company referred to in sub-clauses (i) and (ii) of clause (b) of sub-Section (2) of Section 80, or a finance society pays any profit on any bond, certificate, debenture, security or instrument of any kind other than a loan agreement between a borrower and a banking company or a development finance institution to any person other than financial institution, the payer of the profit shall deduct tax at specified rates.

In three (03) field formations of FBR, Audit observed that two hundred and fifteen (215) taxpayers did not deduct tax from the gross amount of the yield at the time of payment of profit to the recipient. This resulted into non-realization of Rs.526.193 million.

Management Responses

Department replied in the DAC meeting that legal proceedings for charging of tax had been initiated but not yet finalized.

DAC Decision

DAC in its meeting held from 9th to 13th December, 2019 directed the department to finalize the legal proceedings by 24.12.2019. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that action may be finalised expeditiously with regards to under process cases. System also needs to be devised to avoid recurrence of such irregularities in future.

[Annexure-48]

4.7.7 Non-withholding of Tax on technical services - Rs. 292.23 million

According to Section 152 read with section 6 of the Income Tax Ordinance, 2001 every person paying an amount on royalty or fee for technical services to non-resident person who received any Pakistan-source fee for technical services shall deduct tax at specified rate.

Audit observed in two (2) field formations of FBR that eight (8) withholding agents made payments to non-residents as fee for technical services during Tax Years 2017 & 2018 but did not deduct tax while making payments to non-residents. This resulted in non-realization of withholding tax amounting to Rs.292.23 million.

Management Response

Audit raised the irregularities in February, 2019 to November, 2019 and the department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends that action may be finalised expeditiously with regards to under process cases. Systemic improvements are also required to avoid recurrence of such irregularities in future.

[Annexure-49]

4.7.8 Non-withholding of tax on salary - Rs. 184.04 million

According to Section 149 (1) read with Section 161 of the Income Tax Ordinance, 2001 every employer paying salary to an employee is required to deduct tax from the amount of salary at the time of payment. The deduction is to be made at average rate of tax computed at the rates specified in Division-I Part-I to the First Schedule.

In ten (10) field formations of FBR, Audit noticed that tax on salary income of ninety six (96) taxpayers was not correctly deducted by the withholding agents at the time of making payments. This resulted into non-realization of tax amounting Rs. 184.04 million.

Management Response

Audit pointed out the irregularities in August to November, 2019. However the department replied as late as in December 2019 that legal proceeding had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends vigorous pursuance of the legal proceedings besides ensuring improvement in the internal control system to avoid such irregularities in future.

[Annexure-50]

4.7.9 Non-withholding of tax on brokerage and commission - Rs. 166.53 million

Section 233 read with Section 161 of the Income Tax Ordinance, 2001 provides that withholding agent is required to deduct tax at prescribed rate while making payment of brokerage or commission. The tax so deducted is to be treated as final tax on the income of such taxpayer.

During audit of twelve (12) field formations of FBR, Audit pointed out that thirty six (36) withholding agents either did not deduct tax or the tax deducted was less than the prescribed rate of tax on brokerage and commission. The Department did not take action under the law to recover the revenue loss. This resulted into non-recovery of tax amounting to Rs. 166.53 million.

Management Response

Audit brought the observations to the notice of the department in May, 2019 to November, 2019. The Department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the department to expedite legal proceedings and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit stresses that all out efforts be made to finalise under pursuance cases. System needs to be devised to avoid such lapses in collection of government revenue in future.

[Annexure-51]

4.7.10 Non withholding of tax on income from property- Rs. 112.55 million

According to Section 155 of the Income Tax Ordinance, 2001 every prescribed person while making a payment in full or part, including a payment by way of advance, to any person of rent of immovable property is required to deduct tax from the gross amount of rent paid at the rate specified in the First Schedule.

Audit observed that in ten (10) field formations of FBR, sixty four (64) withholding agents did not withhold tax while making payment of rent of property. This resulted into non-recovery of tax amounting to Rs. 112.55 million.

Management Response

Audit raised the irregularities in March, 2019 to August, 2019 .The Department replied in December 2019 that legal proceedings had been initiated.

DAC Decision

DAC in its meetings held from 9th to 13th and 16th to 20th December 2019, directed the department to expedite legal proceedings, and submit updated status to Audit and FBR by 31.01.2020. No further progress was reported till finalization of the report.

Audit Recommendations

Audit requires early finalisation of under process cases .Systemic changes are also required to avoid recurrence of such irregularities in future.

[Annexure-52]

4.8 Customs Duty

4.8.1 Non-disposal of confiscated goods involving government revenue - Rs. 3,290.35 million

According to Sections 82, 89, 169, 182 and 201 of the of the Customs Act, 1969, read with Rule 58 (1) of the Customs Rules, 2001 and CGO 12/2002 dated 15.06.2002 confiscated goods are required to be disposed of after observing codal formalities as given in the above laws.

Scrutiny of auditable record revealed that in 1,080 cases, twenty field offices of FBR did not dispose of confiscated goods expeditiously such as vehicles, mobile phones, carpets, machinery, fabric and iron scrap etc. Due to prolonged warehousing and deterioration/obsolescence, the confiscated goods not only fetched low bids but also resulted in blockage of revenue of Rs. 3,290.35 million during the FY 2018-19.

Management Response

The irregularity was pointed out in March to November, 2019. The department replied in December, 2019 that (a) cases of Rs. 40.59 million were under adjudication (b) cases of Rs. 39.38 million were subjudice (c) balance goods of Rs. 3,170.68 million were at different stages of disposal and (d) no reply was furnished for cases of Rs. 39.70 million.

DAC Decision

The DAC in its meetings held from 9th to 13th and 16th to 24th December, 2019 directed the Department to expedite disposal of goods, pursue the subjudice and under adjudication cases and submit reply for not responded cases. Further progress was not intimated till finalization of the report.

Audit Recommendations

Audit recommends early disposal of confiscated goods and active follow up of subjudice / under adjudication cases.

[Annexure-53]

4.8.2 Non-realization of Value Addition Tax - Rs. 2,563.68 million

According to Rule 58B of Sales Tax Special Procedure Rules 2007, the value addition tax at the rate of three per cent shall be collected on goods at

import stage of the value of goods except goods imported by the manufacturers and service providers for in-house consumption.

Audit observed that in 6,874 cases, ten field offices of FBR did not recover value addition tax at the time of clearance of imported goods or release of confiscated goods on payment of duty and taxes. The loss of revenue of Rs. 2,563.68 million occurred due to weak internal controls and misinterpretation of aforesaid law.

Management Response

The irregularity was pointed out in March to November, 2019. The Department replied in December, 2019 that (a) Rs. 417.82 million were under recovery (b) cases of Rs. 5.10 million were subjudice and cases of Rs. 2,124.25 million were under examination. Cases of Rs. 16.51 million were contested by the department.

DAC Decision

The DAC in its meetings held from 9th to 13th and 16th to 24th December, 2019 directed the MCCs to expedite recovery where admitted, actively pursue the court cases, submit comprehensive replies with supporting documents and get the stated position verified from Audit. Further progress was not intimated till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery in admitted cases, active follow up of subjudice cases and submission of comprehensive replies along with supporting documents.

[Annexure-54]

4.8.3 Non/short-realization of Additional Customs Duty - Rs. 1,006.56 million

According to SRO 693(I)/2006 dated 01.07.2006, Additional Customs Duty is leviable on the sub-components and components imported as part of any kit form for the assembly or manufacturing of vehicles at the rates specified in Appendix-I and Appendix-II. Further, Additional Customs Duty @ 1% and 2% under SROs 1178(I)/2015 and 630(I)/2018 dated 30.11.2015 and 24.05.2018

respectively had been imposed on imported goods except the goods specifically mentioned therein.

Scrutiny of auditable record revealed that in 520 cases, eight field offices of FBR either failed to recover Additional Customs Duty on imported auto parts or realized it at rates lesser than fixed in SRO 693(I)/2006. Further, imported goods were also cleared without realization of Additional Customs Duty @ 1% leviable under SRO 1178(I)/2015 or @ 2% under SRO 630(I)/2018, as the case may be. This resulted in loss of Rs. 1,006.56 million due to non-adherence to the relevant law.

Management Response

The irregularity was pointed out in July to November, 2019. The Department replied in December, 2019 that cases of Rs. 364.60 million were under recovery and cases of Rs. 589.79 million were subjudice. Cases of Rs. 39.22 million were contested but no documentary evidence produced for verification and cases of Rs. 12.95 million were reported to be under examination.

DAC Decision

The DAC in its meetings held from 9th to 13th & 16th to 24th December, 2019 directed the MCCs to expedite recovery, pursue court cases and submit comprehensive replies in cases under examination/contested. Further progress was not intimated till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery of admitted amount, active pursuance of the court cases and submission of comprehensive replies in cases under examination/contested.

[Annexure-55]

4.8.4 Non/short-realization of Regulatory Duty - Rs. 955.29 million

Federal Government levied regulatory duty at prescribed rates on certain imported goods vide SROs 568(I)/2014 dated 26.06.2014, 1035(I)/2017 dated 16.10.2017, 640(I)/2018 & 645(I)/2018 dated 24.05.2018, 1265(I)/2018 dated 16.10.2018 and SRO 327(I)/2019 dated 11.03.2019. Further, regulatory duty on exported goods was imposed at rates specified therein.

Audit observed that in 1,186 cases, seven field offices of FBR either did not realize or short realized regulatory duty on imported/exported goods such as iron & steel sheets, fabric, soap, face wash, chemicals, ceramic tiles, glass bangles and LED panels, etc. The loss of Rs. 955.29 million occurred due to non-adherence to relevant law during the FY 2018-19.

Management Response

The irregularity was pointed out in March to November, 2019. The Department replied in December, 2019 that (a) Rs 63.12 million were under recovery, (b) cases of Rs. 167.80 million were subjudice (c) cases of Rs. 708.92 million were under examination by the Department and (d) Cases of Rs. 15.45 million were contested by the department but no documentary evidence was provided to Audit.

DAC Decision

The DAC in its meetings held from 9th to 13th & 16th to 24th December, 2019 directed the MCCs to expedite recovery, actively pursue court cases, submit comprehensive replies with supporting documents and get the stated position verified from Audit. Further progress was not intimated till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery of revenue in admitted cases, active follow up of subjudice cases and submission of comprehensive replies with supporting documents besides fixing of responsibility.

[Annexure-56]

4.8.5 Short-realization of government revenue due to misclassification of imported goods - Rs. 896.32 million

Goods imported in to Pakistan are classified according to PCT Headings given in 1st Schedule to the Customs Act, 1969 for the purpose of levy of customs duty and allied taxes.

Audit observed that in 3,354 cases nine field offices of FBR cleared various imported goods by misclassifying them under PCT Headings with lower rate of duty instead of correct PCT Headings with higher rate of duty and taxes. This resulted into short-realization of revenue amounting to Rs. 896.32 million.

Management Response

The irregularity was pointed out in March to November, 2019. The Department replied in December, 2019 that (a) Rs. 637.71 million were under recovery, (b) Rs. 234.95 million were awaiting action by the Department and (c) cases of Rs. 23.66 million were contested by the department but no documentary evidence was provided for verification to Audit.

DAC Decision

The DAC in its meetings held from 9th to 13th & 16th to 24th December, 2019 directed the MCCs to expedite recovery and submit comprehensive replies with supporting documents and get the stated position verified from Audit. Further progress was not intimated till finalization of the report.

Audit Recommendations

Audit recommends implementation of DAC directives and taking measures to make good the revenue loss besides fixing the responsibility.

[Annexure-57]

4.8.6 Non-recovery of adjudged government revenue - Rs. 868.60 million

Section 202 of the Customs Act, 1969 read with the Chapter XI-Recovery of Arrears of the Customs Rules, 2001 provided the detailed procedure for recovery of Government dues like deduction or requiring any other officer of Customs, Federal Excise and Sales Tax to deduct such amount from any money owing to such person, attachment and sale of any movable or immovable property of the defaulter or the guarantor, person, company, bank or financial institution of the defaulter, arrest and detention of the defaulter.

Scrutiny of auditable record revealed that in 68 cases, seven field offices of FBR did not take prompt action for recovery of adjudged revenue despite lapse of considerable time. The adjudged dues of Rs. 868.60 million remained unrealized due to inaction of the department and non-adherence to relevant law.

Management Response

The irregularity was pointed out in July to November, 2019. The Department replied in December, 2019 (a) cases of Rs. 431.22 million were under recovery (b) cases of Rs. 435.51 million were pending for decision with Appellate Tribunal, Lahore. No reply was furnished for cases of Rs. 1.87 million.

DAC Decision

The DAC in its meetings held from 9th to 13th & 16th to 24th December, 2019 directed the formations to expedite recovery, pursue the case for early decision with Appellate Tribunal, Lahore and submit comprehensive replies with supporting documents in cases not responded to. Any further progress made was not intimated till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery of adjudged government revenue and active follow up of subjudice cases.

[Annexure-58]

4.8.7 Irregular exemption of duty and taxes on import of sports utility vehicles - Rs. 812.67 million

The conditions 3 and 4 of import authorization of components under SRO 656(I)/2006 for the assembly/manufacture of “SUV 4x4 Vehicles” issued vide No. EDB-SRO-656/TBSI-03/18132 dated 20.03.2017 provides that the provisional approval for release of CKD kit is issued under consideration of SUV 4x4 vehicles mentioned in First Schedule of Customs Act, 1969 of Cylinder capacity exceeding 1800cc but not exceeding 3000cc and subject to creation of new Vehicle HS Code for **SUV 4x4 vehicles** under the category of cylinder capacity of exceeding 1000cc but not exceeding 1500cc in the Budget 2017-18 and creation of corresponding entries in SRO 693(I)/2006. Further, in case, the said category is not created for SUV 4x4 vehicles of cylinder capacity exceeding 1300cc but not exceeding 1500cc, the firm is liable to pay the balance duties and taxes as mentioned under First Schedule of Customs Act, 1969 accordingly.

Whereas, condition 2(v) of EDB-SRO-656/TBSI-03 dated 05.09.2018 the firm shall be liable to pay all duties and taxes in accordance with creation of relevant PCT Heading for SUVs (4x4) and incorporation of its corresponding entries under SRO 693(I)/2006, if any. The admissibility of taxes/duties shall be determined by FBR after final decision of the case.

Audit observed that Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisalment Lahore, had cleared imported Honda BRV (SUV 4x2) in kit form and other components for assembly/manufacture of aforesaid vehicles by granting the benefit of SRO 656(I)/2006 without taking into consideration the

non-incorporation of requisite changes in the First Schedule to the Customs Act, 1969 in the Budget for FY 2017-18 along with corresponding entries in SRO 693(I)/2006. Further, the requisite changes had not been incorporated in budget for the FY 2018-19. As the importer failed in fulfilling the conditions through quarters concerned, the importer was not entitled to concession/exemption of scheme provided through SRO 656(I)/2006 to manufacturers /assemblers. Grant of exemption of duty and taxes of Rs. 812.67 million due to non-adherence to the above criteria was irregular.

Management Response

The irregularity was pointed out in September to November, 2019. The Department contested the matter on the ground that creation of PCT heading was not pre-requisite of SRO 656(I)/2006. It was requirement of the EDB which has been fulfilled as the same has been inserted w.e.f. 01.07.2019 hence the matter stands settled. Further BRV is a Sports Utility Vehicle.

Audit disagreed with the contention of the department and was of the view that exemption under SRO ibid to manufacture SUV (4x4) vehicle was granted to M/s Honda with the conditions of insertion of new PCT heading under the category of cylinder capacity of exceeding 1000cc but not exceeding 1500cc in the Budget 2017-18 and corresponding entries in SRO 693(I)/2006. Audit held that both the formulations in relevant laws remained unattended till 30.06.2019. The manufacturer also failed in manufacturing of 4x4 vehicles and availed exemption in duty and taxes available to 4x4 vehicles against manufacturing of 4x2 vehicles which was irregular.

DAC Decision

The DAC in its meetings held from 16th to 24th December, 2019 directed the MCC to take up the matter with the Tariff Wing, FBR for clarification from EDB. No further progress was intimated till finalization of the Report.

Audit Recommendations

Audit emphasizes for implementation of DAC's directives at the earliest.

[DP 6499-Cus]

4.8.8 Under-valuation of imported goods - Rs. 750.13 million

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

Examination of auditable record revealed that in 2,332 cases, eleven field offices of FBR did not assess the imported goods according to legal 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. The loss of Rs. 750.13 million occurred due to violation of valuation rulings and provisions of Section 25 of Customs Act, 1969.

Management Response

The irregularity was pointed out in March to November, 2019. The Department replied in December, 2019 that (a) cases of Rs. 86.07 million were under recovery (b) cases of Rs. 7.73 million were under adjudication (c) cases of Rs. 572.74 million were under examination. Cases of Rs. 28.69 million were contested and no reply was furnished for cases of Rs. 54.90 million.

DAC Decision

The DAC in its meetings held from 9th to 13th & 16th to 24th December, 2019 directed the MCCs to pursue the cases under recovery/adjudication expeditiously and submit comprehensive replies with supporting documents and get the stated position verified from Audit. No further progress was intimated till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery of admitted amount and active follow up of cases under adjudication besides fixing responsibility.

[Annexure-59]

4.8.9 Non-encashment of financial instruments - Rs. 255.00 million

According to Section 81 of the Customs Act, 1969, the imported goods were to be assessed provisionally. Further, imported goods were to be cleared without payment of duty and taxes on submission of bank guarantees or post-dated cheques under various provisions of the Act and concessionary SROs. On

non-fulfilment of prescribed conditions, these instruments were required to be en-cashed to recover government dues.

Audit observed that in 832 cases, six field offices of FBR did not en-cash financial instruments where the importers/exporters failed in fulfilling the requisite conditions resulting in blockage of revenue of Rs. 255.00 million. In certain cases, the maturity period of financial instruments had also expired.

Management Response

The irregularity was pointed out in March to November, 2019. The Department replied that (a) cases of Rs. 37.37 million were under recovery and (b) cases of Rs. 217.63 million were under examination/awaiting action by the Department.

DAC Decision

The DAC in its meetings held from 9th to 13th & 16th to 24th December, 2019 directed the MCCs to expedite recovery, submit comprehensive replies with supporting documents and get the stated position verified from Audit. Any progress made was not intimated till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery in admitted cases and submission of comprehensive reply along with supporting documents.

[Annexure-60]

4.8.10 Inadmissible benefit of Free Trade Agreement - Rs. 360.58 million

SRO 659(I)/2007 dated 30.06.2007 provided rates of customs duty applicable on goods imported from People Republic of China under Free Trade Agreement. Provided that the importer must possess FTA/PTA, showing the detail of imported goods, PCT headings, quantity and port of shipment and claim concessionary rate at the time of import.

Scrutiny of auditable record revealed that in 3,163 cases, four field formations of FBR cleared goods like pharmaceutical raw material, polypropylene halogen free fire retard, shoe ornaments, makeup kits, rubber sheets and toys etc. imported from China either at the lesser rates than provided in the aforesaid SRO or the goods were dispatched from the ports other than Chinese's ports like Thailand, Malaysia and Taiwan's ports. In one case, the

entire quantity of input goods from the manufacturing bonds was cleared by extending inadmissible exemption of FTA. This resulted into loss of Rs. 360.58 million.

Management Response

The irregularity was pointed out in March to November, 2019. The Department replied that (a) cases of Rs. 14.14 million were under recovery and (b) cases of Rs. 346.44 million were under examination.

DAC Decision

The DAC in its meetings held from 16th to 24th December, 2019 directed the MCCs to expedite the recovery where admitted and submit comprehensive reply in cases under examination. Further progress was not intimated till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery of admitted amount besides holding of inquiry to fix responsibility for the irregularity.

[Annexure-61]

4.8.11 Inadmissible exemption/concession of duty & taxes - Rs. 337.05 million

Exemption and concession in Duty & Taxes was allowed by the Federal Government under various SROs and notifications subject to fulfilment of conditions specified therein.

Audit observed that in 1,860 cases, nine field formations of FBR granted inadmissible exemption and concession in duty & taxes where importers / exporters either did not qualify or failed in fulfilling the requisite conditions. The loss of Rs. 337.05 million occurred due to non-adherence to relevant law during FY 2018-19.

Management Response

The irregularity was pointed out in March to November, 2019. The Department replied that cases of Rs. 92.21 million were under recovery. Cases of Rs. 8.50 million were contested but no documentary evidence was provided to

Audit and (c) Rs. 236.34 million were reported to be awaiting action by the Department.

DAC Decision

The DAC in its meetings held from 9th to 13th & 16th to 24th December, 2019 directed the MCCs to expedite recovery in admitted cases, submit comprehensive replies with supporting documents and get the stated position verified from Audit. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery in admitted cases besides fixing the responsibility for irregularity. Further, comprehensive replies along with supporting documents be furnished for verification.

[Annexure-62]

4.8.12 Inadmissible exemptions/concessions to manufacturers and vendors of auto industry - Rs. 324.05 million

According to SRO 656 (I)/2006 dated 22.06.2006, components which include sub-components, components, sub-assemblies and assemblies but exclude consumables, imported in any kit form, for assembly or manufacture of cars under PCT 8703.3227 exempted from customs duties as in excess of 30%, motorcycles (PCT 87.11) and 3-wheeler cargo loader (PCT 8703.3150) as in excess of 15%. Further, SRO 655(I)/2006 dated 22.06.2006 exempted raw materials, sub-components, components and sub-assemblies, as are not manufactured locally, imported for the manufacture of components and assemblies as specified in Table-I below from so much of customs-duties leviable under the First Schedule to the said Act as are in excess of the rates specified in Schedule to the Table-I thereto.

Contrary to above, while audit scrutiny of auditable record it revealed that;

- (i) In 446 cases, MCC Appraisalment, Lahore cleared the imported goods i.e. cars, motorcycles and 3-wheeler cargo loader, etc. charging lesser than applicable rates of duty & taxes. This resulted in loss of Rs. 228.95 million due to application of incorrect rates of duty & taxes.

- (ii) In 296 cases, MCC Appraisement, Lahore cleared various consignments by treating the components/sub-components as raw material, sub-assemblies as components and assemblies as sub-assemblies and applied lower rate of custom duty than applicable. This resulted in non/short-realization of revenue of Rs. 95.1 million due to mis-treatment of components, assemblies and sub-assemblies.

Management Response

The irregularity was pointed out in September to November, 2019. The Department replied in December, 2019 that (a) cases of Rs. 1.44 million were under recovery and (b) cases of Rs. 322.61 million were under examination.

DAC Decision

The DAC in its meetings held from 16th to 24th December, 2019 directed the MCCs to expedite recovery of admitted amount and submit comprehensive replies with supporting documents in remaining cases. Further progress was not intimated till finalization of the report.

Audit Recommendations

Audit emphasizes implementation of DAC's directives at the earliest.

[Annexure-63]

4.8.13 Non-realization of fine and penalty - Rs. 153.43 million

According to S. No. 1 (b) of Table to SRO 499(I)/2009 dated 13.06.2009, read with letter No. MCC/App/East/ Central Diary/01.07.2012 dated 04.07.2015 issued by Collector Customs, MCC Appraisement (East Karachi) the quantum of fine, where offence of mis-declaration of origin and HS Code was committed, shall be 20% of the customs value. Moreover, Section 156 of the Customs Act, 1969, if any person illegally taken any goods out of warehouse without payment of duty or replaces with other goods, or aids, assists or is otherwise concerned therein, such person shall be liable to a penalty not exceeding five hundred thousand rupees.

Scrutiny of auditable record revealed that in 1,643 cases, three field formations of FBR cleared the imported goods without realization of redemption fine where the importers committed the offence of mis-declaration of origin and

HS Code or removed the goods without payment of duty and taxes. This caused loss of Rs. 153.43 million due to non-adherence to aforesaid provisions of law.

Management Response

The irregularity was pointed out in July to November, 2019. Department replied in December, 2019 that (a) cases of Rs 7.24 million were under recovery (b) cases of Rs. 0.54 million were under adjudication and (c) cases of Rs. 145.65 million were under examination.

DAC Decision

The DAC in its meetings held from 16th to 24th December, 2019 directed the MCCs to pursue the case pending in adjudication, expeditiously complete required actions, submit comprehensive replies with supporting documents and get the stated position verified from Audit. Further progress was not intimated till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery besides fixing the responsibility for non-imposing penalty for mis-declaration. Moreover, department is required to comply with DAC directives and submit documented reply in cases not responded.

[Annexure-64]

4.8.14 Short/non-realization of revenue on unconsumed quantity by DTRE users - Rs. 122.23 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.

Audit observed that in 85 cases, three field formations of FBR did not take any action against the DTRE users who did not initiate the process for disposal of unconsumed input goods lying with them. This resulted in blockage of revenue of Rs. 122.24 million during FY 2018-19.

Management Response

The irregularity was pointed out in July to November, 2019. The Department replied in December, 2019 that (a) cases of Rs. 6.45 were under recovery (b) cases of Rs 0.40 million were under adjudication and (c) cases of Rs. 115.39 million were under examination.

DAC Decision

The DAC in its meetings held from 16th to 24th December, 2019 directed the MCCs to pursue the adjudication, submit comprehensive replies with supporting documents and get the stated position verified from Audit.

Audit Recommendations

Audit stresses on the need to evolve a mechanism to monitor facility of DTRE. Department is required to realize revenue involved in unconsumed quantity by DTRE users and submit comprehensive reply in non responded cases.

[Annexure-65]

4.8.15 Short/non-realization of Sales Tax at import stage - Rs. 120.41 million

The imported goods specified in 6th Schedule to the Sales Tax Act, 1990 are exempt from Sales Tax leviable under Section 3 of the Act subject to conditions and restrictions specified therein.

Examination of auditable record revealed that in 468 cases, six field formations of FBR granted inadmissible exemption of Sales Tax to the imported goods i.e. herbicides, edible oil and propylene copolymers, pharmaceutical raw material, hybrid corn seeds and juices in retail packing etc. under 6th Schedule of the Act ibid despite the fact that the goods in question did not qualify for exemption due to their description and classification. Weak oversight of the management resulted into loss of Rs. 120.41 million during the FY 2018-19.

Management Response

The irregularity was pointed out in March to November, 2019. The Department replied in December, 2019 that (a) Rs 7.24 million were under recovery (b) Rs. 4.37 million were under adjudication (c) Rs. 92.14 million were awaiting action by the Department (d) cases for Rs. 2.62 million were subjudice

and (e) cases for Rs. 13.91 million were referred to the Board for clarification. Cases for Rs. 0.13 million were contested by the department

DAC Decision

The DAC in its meetings held from 9th to 13th & 16th to 24th December, 2019 directed the MCCs to expedite recovery, actively pursue the court/adjudication cases, pursue the case with the Board for clarification, submit comprehensive replies with supporting documents and get the stated position verified from Audit. Further progress was not intimated till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery of admitted amount, active pursuance of the court/adjudication cases and completion of required action in remaining cases.

[Annexure-66]

4.8.16 Non-realization of duty and taxes from DTRE users - Rs. 102.61 million

According to Rule 305 of the Customs Rules, 2001, the input goods shall be utilized in the manufacture and export of output goods within twelve months from the date of approval of DTRE application. Further, according to Rule 307D of the Rules a DTRE user within sixty days of the expiry of utilization period shall file to the Regulatory Collector a reconciliation statement. Further, according to Rule 307E(1) of the Rules post-exportation audit is to be carried out and completed satisfactorily within a period of three months.

Audit observed that in 50 cases, four field formations of FBR allowed exemption of duty & taxes to DTRE users on imported goods for government dues of Rs. 102.61 million during the FY 2018-19. The following requirements as set out in the aforesaid Rules were not fulfilled by the field offices of FBR:

- i) reconciliation statements were not submitted meaning thereby that input goods were not consumed within stipulated period i.e. one year;
- ii) duty & taxes were not realized on input goods imported under DTRE schemes but not exported;

- iii) security was released & NOC issued without obtaining bank credit invoice from the DTRE user; and
- iv) post-exportation audit was not conducted by the Departments.

From above, it is evident that the customs authorities failed to implement the relevant conditions by extending undue favour and resulted in loss of Rs. 102.61 million due to non-realization of duty and taxes from DTRE users.

Management Response

The irregularity was pointed out in July to November, 2019. Department replied in December, 2019 that (a) case for Rs. 2.50 million was subjudice before court and (b) cases for Rs. 100.11 million were under examination/post-exportation audit by the department.

DAC Decision

DAC in its meeting held from 9th to 13th December, 2019 directed the MCCs to pursue the court cases, finalize post exportation audit & submit report to Audit and recover duty and taxes where DTRE users failed to submit reconciliation statements. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends active pursuance of court cases and submission of reply of the cases awaiting action by the department.

[Annexure-67]

4.8.17 Non-realization of anti-dumping duty - Rs. 85.53 million

The anti-dumping duty was levied under Anti-Dumping Duties Ordinance, 2015, pursuant to an investigation; (a) where an investigated product was dumped within the meaning of the Ordinance; and (b) where an injury was being caused to domestic industry within the meaning of this Ordinance.

During audit exercise it revealed that in 99 cases, four field formations of FBR cleared imported goods like sorbitol solution 70%, PVC resin, one sided duplex board, lead pencils and electrolytic tinplate etc. without realization of the duty at specified rates. This caused loss of Rs. 85.53 million.

Management Response

The irregularity was pointed out in July to November, 2019. The Department replied in December, 2019 that (a) cases of Rs. 19.52 million were under recovery (b) cases of Rs. 53.67 million were subjudice and cases of Rs. 5.29 million were under examination. Cases of Rs. 7.05 million were contested by the department.

DAC Decision

The DAC in its meetings held from 9th to 13th & 16th to 24th December, 2019 directed the MCCs to expedite recovery, pursue the subjudice cases, submit comprehensive replies with supporting documents and get the stated position verified from Audit. Further progress was not intimated till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery of admitted amount, active pursuance of court cases and submission of comprehensive replies with supporting documents in remaining cases.

[Annexure-68]

4.8.18 Loss of revenue on account of violation of Export Policy Order -Rs.70.07 million

According to Para 7 (2) (1) (iv) of Export Policy Order 2015, provides that exports from export processing zones, manufacturing bonds and export oriented units, except vegetable ghee and cooking oil, shall be allowed via land route to Afghanistan and through Afghanistan to Central Asian Republics but these exports shall not be entitled to zero-rating of sales tax on taxable goods, rebate of federal excise duty and repayment or drawback of customs-duty.

Audit observed that AC Customs (Bonds), AFU, Islamabad allowed export of goods manufactured in manufacturing bond to four licensees for export to Afghanistan via land route by allowing zero-rating of sales tax despite pointation by Audit time and again. This deprived the government from its due share of revenue. In the absence of complete record, Audit had calculated sales tax on export value in 109 illustrative cases only which came to Rs. 70.07 million.

Management Response

The irregularity was pointed out in October to November, 2019. The Department replied in December, 2019 that exports made by the manufacturing bonds, EOU and EPZ were not entitled for zero rated sales tax adjustment which did not mean that they were liable to pay any sales tax at the export stage. The manufacturing bonds were not entitled for rebates at the customs stage and zero rating on procurement by the Sales Tax authorities. Therefore, the para may be transferred to Sales Tax authorities to ensure that the exporters did not claim zero rating on input goods involved in goods exported to Afghanistan. Audit is of the view that there is no question of claim of refund as the inputs used in manufacturing in bond were already procured without payment of duty and taxes. Export policy order clearly disallowed zero rating of sales tax on exports via land route to Afghanistan.

DAC Decision

DAC in its meetings held from 16th to 24th December, 2019 directed the MCCs to ensure the transfer of para to concerned LTU and provision of incorporation certificate to Audit by 31.12.2019.

Audit Recommendations

Audit recommends implementation of the DAC directives. Audit held that as Export Policy Order, 2015 categorically disallowed zero rating of sales tax on goods manufactured in EPZ, EOU and Manufacturing in bonds and exported to Afghanistan via land route hence, matter may be referred to Law Division for clarification about disallowing zero rating facility on such goods.

[DP No. 6572/Cus]

4.8.19 Non-realization of duty, taxes and warehousing surcharge on overstayed goods - Rs. 62.83 million

According to Section 98 of the Customs Act, 1969, warehoused goods, other than perishable goods notified by the Board, may remain in the warehouse for a period of six months. The goods may remain in the warehouse for a period of further three months subject to the condition that advance surcharge on the duty and taxes involved therein shall be paid at the rate of one per cent per month for the extended period.

Audit observed that in 16 cases, MCC Gwadar and MCC Hyderabad did not initiate action for recovery of duty & taxes along with surcharge from the importers who failed to clear the warehoused goods within the stipulated period or extended period, as the case may be. This resulted in Loss of Rs. 62.83 million due to non-realization of duty, taxes and warehousing surcharge on overstayed goods.

Management Response

The irregularity was pointed out in March to August, 2019. The Department reported in December, 2019 that cases for Rs. 62.83 million were under recovery.

DAC Decision

DAC in its meetings held from 9th to 13th December, 2019 directed the MCC to expedite recovery. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery of admitted amount besides fixing the responsibility for the irregularity.

[Annexure-69]

4.8.20 Non/short-realization of Federal Excise Duty - Rs. 61.14 million

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

Scrutiny of auditable record revealed that in 197 cases, five field offices of FBR either misclassified imported goods (edible oils, cigars, soda tonic water, ginger beer carbonated, club soda, carbonated water and other sparkling water etc.) under incorrect PCT headings to avoid the levy and collection of FED or charged it at rates lower than provided in the First Schedule to the Act. This resulted into loss of Rs. 61.14 million.

Management Response

The irregularity was pointed out in March to November, 2019. The Department replied in December, 2019 that cases of Rs. 4.11 million were under

recovery and cases of Rs. 55.26 million were under examination. Cases for Rs. 1.77 million were contested by the department.

DAC Decision

The DAC in its meetings held from 9th to 13th & 16th to 24th December, 2019 directed the MCCs to expedite recovery and submit comprehensive replies with supporting documents and get the stated position verified from Audit. Further progress was not intimated till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery of admitted amount and submission of comprehensive reply in cases under examination besides fixing responsibility.

[Annexure-70]

4.8.21 Short realization of Petroleum Levy - Rs. 30.38 million

According to Notification issued under section 3 of the Petroleum Product ordinance 1961, Petroleum Levy is to be collected in time and manner of Custom dues at import stage and Federal Excise Duty on local supplies as the case may be. Matter regarding application of rate of duty has been clarified by Law Division vide U.O. Note No / 2011-Law-1 dated 16.06.2015 and upheld by Hon'able High Court Sindh in its judgement reported in PTCL 1990 CL 217 that in case of imported products the duty shall be payable in respect of product cleared without bonding them at rate when bill of entry is made whereas in respect of bonded products the duty is charged at rate prevailing on date of actual removal of product from warehouse for consumption.

Audit observed that Deputy Collector Customs (Bonds) Model Customs Collectorate, Faisalabad allowed M/S PUMA (an OMC) to remove High Speed Diesel by paying petroleum levy at the rate applicable on date of GD filing instead of date of removal of goods. This resulted in loss of government revenue amounting to Rs. 30.38 million.

Management Response

The irregularity was pointed out in October to November, 2019 but no response was given by the department till finalization of the report.

DAC Decision

DAC in its meetings held from 16th to 24th December, 2019 directed the MCC to submit comprehensive reply and get it verified from Audit.

Audit Recommendations

Audit recommends implementation of DAC's directive at the earliest.

[DP No. 6565/Cus]

4.8.22 Inadmissible exemption of sales tax - Rs. 40.35 million

According to 8th Schedule to the Sales Tax Act, 1990, Sales Tax @10% shall be charged on plant and machinery not manufactured locally and having no compatible local substitutes. According to SRO 1125(I)/2011 dated 31.12.2011 amended from time to time, sales tax @ of 5% was leviable on import of raw and cotton ginned stages and onwards and for local supply spinning stage onwards in case of textile sector.

Examination of auditable record transpired that in 129 cases, five field offices of FBR cleared the imported goods i.e. flour machine parts, seal ring assembly, spectrometer, dynamic valves, evaporator condensers and testing equipment etc. by extending the benefit of 8th Schedule and charged sales tax @ 10% by wrongfully treating the parts as plant and machinery. The loss of Rs. 40.35 million occurred due to misinterpretation of aforesaid law.

Management Response

The irregularity was pointed out in March to November, 2019. The Department replied that (a) cases of Rs. 28.72 million were under recovery (b) cases of Rs. 0.90 million were under examination and (c) cases of Rs. 10.73 million involving import of dynamic valves and evaporator condensers were contested on the grounds that the goods were not manufactured locally. Audit disagreed with the contention of the department and held that even the impugned goods were not manufactured locally, still the same did not qualify for the exemption as they were not covered by the definition of the plant and machinery.

DAC Decision

The DAC in its meetings held from 16th to 24th December, 2019 directed the MCCs to expedite the recovery and submit comprehensive reply in cases under examination. Further, the DAC directed the MCC to refer the matter to

EDB to get the clarification about the status of dynamic valves and evaporator condensers being manufactured locally or not and share the report with Audit and Board. No further progress was intimated till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery, active follow up of case referred to EDB for clarification and submission of comprehensive replies in cases under examination.

[Annexure-71]

4.8.23 Short realization of government revenue - Rs. 15.10 million

According to section 30(b) of The Customs Act, 1969, The rate of duty applicable to any imported goods shall be the rate of duty in force; in the case of goods cleared from a warehouse under section 104, on the date on which a goods declaration for clearance of such goods is manifested under that section: Provided further that, in respect of goods for the clearance of which a goods declaration for clearance has been manifested under section 104, and the duty is not paid within seven days of the goods declaration being manifested, the rate of duty applicable shall be the rate of duty on the date on which the duty is actually paid. Further, according to SRO 146(I)/2018 dated 30.11.2018 (effective from 01.12.2018), sales tax on high speed diesel shall be charged at rate of 13% ad valorem.

Audit observed that Deputy Collector Customs (Bonds), MCC, Faisalabad had not initiated any action against two OMCs, M/s HASCOL Petroleum Limited and M/S Quality One Petroleum Limited who had removed High Speed Diesel by manifesting ex-bond GDs but paid duty and taxes after seven days at the rates of assessed date (lesser rates) instead rate of date of payment (higher rates). The lapse resulted in short- realization of government revenue Rs. 15.10 million during financial year 2018-19.

Management Response

The irregularity was pointed out in October to November, 2019 but no response was given by the department till finalization of report.

DAC Decision

DAC in its meetings held from 16th to 24th December, 2019 directed the MCCs to submit comprehensive reply and get it verified from Audit

Audit Recommendations

Audit recommends implementation of DAC's directives at the earliest.

[DP No. 6559-Cus]

4.8.24 Non-deposit of valuables and foreign currency in Public Ex-chequer - Rs. 14.92 million

According to Para 33 VI (iv) read with 34(II) of CGO No. 12 of 2002 dated 15.06.2002, confiscated currency and valuables (gold, jewellery etc.) should be deposited into the National Bank of Pakistan and State Bank of Pakistan respectively.

Audit observed that in 04 cases, MCC Preventive, Quetta did not deposit seized foreign currency such as US Dollar and valuables including gold and jewellery in NBP/SBP. This resulted in non-deposit of valuables in NBP/SBP amounting Rs. 14.92 million.

Management Response

The irregularity was pointed out in November, 2019. The MCC reported that three cases were subjudice in Special Judge Customs and one case was under adjudication.

DAC Decision

DAC in its meeting held from 9th to 13th December, 2019 directed the MCC to pursue the court cases for early decision and expedite adjudication process. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends implementation of DAC's directives and deposit of seized valuables & currency in NBP/SBP expeditiously.

[DP No. 730-CD/K]

4.8.25 Blockage of government revenue on account of un-cleared IGM - Rs. 12.20 million

According to section-82 of the Customs Act 1969, if any goods are not cleared for home-consumption or warehoused within twenty days of their arrival at a customs station or within such extended period not exceeding ten days, an officer not below the rank of Assistant Collector after the due notice given to the owner, may sold the goods in auction.

Audit observed that Deputy Collector Custom imports, Dry port MCC Peshawar did not take action against six importers who did not get cleared Import General Manifest (IGM) within the stipulated period. Clearance of goods under reference was pending since March 2018. The non-clearance of goods within stipulated period caused blockage of government revenue of Rs. 12.20 million during the financial year 2018-19.

Management Response

The irregularity was pointed out in November, 2019. The Department replied in December, 2019 that the Chassis numbers of coasters mentioned at S. No. 1,2,5 and 6 at the annexure were suspicious, therefore seizure cases were framed and subjudice before the Customs Appellate Tribunal, Peshawar Bench. Whereas, the case of Honda N Box was pending before the Peshawar High Court, Peshawar.

DAC Decision

The DAC in its meetings held from 16th to 24th December, 2019 directed the MCCs to pursue the case at appropriate level.

Audit Recommendations

Audit recommends implementation of DAC's directive at the earliest.

[DP No. 6579/Cus]

4.8.26 Non-finalization of adjudication cases - Rs. 11.19 million

According to Section 179 (3) of the Customs Act,1969 seizure and contravention cases were to be decided within 120 days of the issuance of show cause notice or within such period as extended by the Collector, for which reasons were to be recorded in writing, but such period was in no case to be extended beyond sixty days.

Audit observed that in 09 cases, three field formations of FBR did not finalize adjudication proceedings within stipulated or extended period as provided in the above referred Law. This resulted in blockage of Rs. 11.19 million due to non-finalization of under adjudication cases during the FY 2018-19.

Management Response

The irregularity was pointed out in March to November, 2019. Department replied in December, 2019 that cases of Rs. 4.97 million had been adjudicated and cases of Rs. 6.22 million were still under adjudication.

DAC Decision

DAC in its meetings held from 9th to 13th December, 2019 directed the Department to expedite adjudication process and effect recovery where cases have been adjudicated. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends early finalization of cases to recover government revenue involved.

[Annexure-72]

4.8.27 Non-realization of duty and taxes on wastage - Rs. 8.83 million

According to rule 307-A (2) (c) & (e) of the Customs Rules 2001, a DTRE user may, with the permission of the Regulatory Collector, dispose of the input goods, output goods and wastage through local sale on payment of leviable duties and taxes.

Audit observed that in 16 cases, two field formations of FBR did not realize duty & taxes on taxable quantity of wastage from DTRE users who had been allowed exemption of duty & taxes on imported input goods. This resulted in loss of Rs. 8.83 million.

Management Response

The irregularity was pointed out in July to November, 2019. Department replied in December, 2019 that Rs. 8.83 million were under recovery.

DAC Decision

DAC in its meeting held from 9th to 13th December, 2019 directed the MCCs to expedite recovery. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery of admitted amount.

[Annexure-73]

4.8.28 Short realization of income tax- Rs. 7.99 million

According to section 148 of Income Tax Ordinance, 2001, the Collector of custom shall collect advance income tax at levy able time to time from importer of goods on the value of goods. Further, Section 154 of the law ibid levied advance income tax on export proceeds of exported goods.

Audit observed that five filed formations of FBR collected advance income tax from importers/exporters in 484 cases at lesser rates of the value of imported/exported goods. Customs authorities did not take any action against them. This resulted into short realization of income tax Rs.7.99 million.

Management Response

The irregularity was pointed out in March to November, 2019. Department replied that (a) cases of Rs. 7.66 million were under recovery (b) case of cases of Rs. 0.10 million were subjudice and cases of Rs. 0.14 million were under examination. Cases of Rs. 0.09 million were contested by the department.

DAC Decision

DAC in its meetings held from 9th to 13th & 16th to 24th December, 2019 directed the department to expedite recovery, pursue court case and submit comprehensive reply with supporting documents and get the stated position verified from Audit. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery of admitted amount, active pursuance of the court case and completion of pending action besides fixing the responsibility.

[Annexure-74]

4.8.29 Non-realization of revenue due to illegal temporary import - Rs. 7.75 million

According to condition 2 of the PCT 9919 of the 1st Schedule to the Customs Act, 1969, machinery and equipment for repair imported by manufacturer or authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, refurbishment or value addition of machinery, temporarily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of security instrument equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the 1st Schedule to the Act for such goods and other taxes leviable thereon.

Audit observed that AC Customs (BG), AFU, Islamabad allowed clearance, under S. No. 2 of the PCT 9919, of plant and machinery imported temporarily by M/s Kohat Cement under G.D No. 5760 dated 16.10.2018 for on-spot repair of its kiln against bank guarantee of Rs. 2,875,000/-. Moreover, Goods were imported after entering into a service contract of “hot kiln alignment, resurfacing and axis correction” against fixed cost of 98,000 Euros with M/s FL Smith A/S Denmark. Out-flow of foreign currency along with incidental charges being borne by the importer during execution of contractual work were liable to duty & taxes. The lapse resulted in illegal temporary import of equipment and non-realization of revenue on repair cost agreed in the contract amounting to Rs. 7.75 million.

Management Response

The irregularity was pointed out in March to November, 2019. The Department contested in December, 2019 the para on the plea that goods were meant for inspection purpose as per goods declaration. Thus, benefit of 9919 was extendable under serial (5) of the PCT 9919 instead of Serial No. 2. Moreover, there was no restriction for temporary import of any foreign goods into Pakistan.

Audit is of the view that contention of the MCC was based on misunderstanding of provisions of PCT heading 9919 as no law allowed import of entire workshop to render services of repairs in Pakistan. PCT heading 9918 allowed only temporary export of foreign origin goods for alteration, renovation, refurbishment, additions or repairs.

DAC Decision

DAC in its meetings held from 16th to 24th December, 2019 directed the MCCs to submit comprehensive reply and get it verified from Audit.

Audit Recommendations

Audit recommends implementation of DAC's directives at the earliest.

[DP No.6642]

4.8.30 Non-realization of government revenue on unconsumed quantity of bonded goods - Rs. 7.31 million

According to Rule, 226 (9) of the Customs Rules 2001 issued vide SRO 450(I)/2001 dated 18.06.2001, goods admitted to a Zone may remain there for such period as may be prescribed by the Authority but in no case exceeding two years, provided that the Collector of customs may extend the aforesaid period by one year. Further, Rule 352 (6)(a) provided that the leftover quantities of raw materials imported in a manufacturing bond may be allowed removal in its original and unprocessed form for home consumption by the Collector of Customs on payment of duties and taxes.

Audit observed that three field formations of FBR did not initiate action against the two licensees of EPZs and one of Manufacturing Bond who had not consumed the imported goods within stipulated time period, hence, were liable to pay duties/ taxes leviable on such goods. The loss of revenue of Rs. 7.31 million occurred due to weak internal control during financial year 2018-19.

Management Response

The irregularity was pointed out in July to November, 2019. The Department reported in December, 2019 that cases were under examination.

DAC Decision

The DAC in its meetings held from 16th to 24th December, 2019 directed the MCCs to submit comprehensive replies in cases under examination. No progress was reported till finalization of the report.

Audit Recommendations

Audit emphasizes implementation of DAC's directives at the earliest.

[Annexure- 75]

4.8.31 Short-realization of withholding tax - Rs. 6.94 million

Section 148 (5) of the Income Tax Ordinance, 2001 states that advance tax shall be collected in the same manner and at the same time as the customs duty payable in respect of the import or, if the goods are exempt from customs duty, at the time customs-duty would be payable if the goods were dutiable.

The MCC Islamabad cleared the imported goods without inclusion of exempted amount of customs duties in the value for the purpose of calculation of income tax at import stage by ignoring the aforesaid provisions which required collection of advance tax on exempted amount of customs duty as well. The loss of Rs. 6.94 million occurred due to oversight and misunderstanding of provisions of Section 148 (5) of the Income Tax Ordinance, 2001.

Management Response

The irregularity was pointed out in August, 2019. The MCC replied in December, 2019 that Section 148 (5) meant that if the goods are exempted from customs duty then withholding tax shall be calculated automatically without adding the customs duty.

DAC Directives

The DAC in its meeting held from 16th to 24th December, 2019 directed the MCC to get the clarification from the FBR on this issue as the law under question is ambiguous.

Audit Recommendations

Audit emphasizes active follow up of the issue with the FBR for early clarification.

[DP No. 6271-Cus]

4.8.32 Non observance of codal formalities in auction of vehicles - Rs. 3.70 million

The auctioneer shall on receipt of a certificate issued by the Collector or an officer authorized by him in this behalf to the effect that the whole amount of the bid has been realized, issue under his seal a delivery order giving the name and address of the successful bidder, serial number of general Index Register No. 11. Identity Card Number and N.T.N. of the bidder, the date and place of the auction, the number of the lot, full description and quantity of the goods in respect of which bid was accepted and the price at which such goods were sold.

According to Rule 73(1) of the Customs Rules 2001 issued vide SRO 450(I)/2001, a bid given at auction shall be subject to acceptance by the Collector or the Additional Collector (Incharge Auction) or Deputy Collector/Assistant Collection (Auction), as the case may be, but the bidder shall have no right to withdraw his bid without the permission of the officer supervising the auction.

A) Scrutiny of record of Auction Cell, Model Custom Collectorate (MCC) Islamabad, revealed that refund of Rs. 3.55 million was allowed to Ch. Abdul Rashid CNIC # 34101-2575661-7 on the pleas that vehicle (Wrangler Jeep) of 1997 model was auctioned by declaring of 2004 model. Vehicle was auctioned in on 19.10.2017 and was delivered on 23.10.2017 and purchaser received and used the vehicle for almost nine (09) months till 13.07.2018 without any objection. On 13.07.2018 purchaser arrived and returned the vehicle and claimed the refund. This resulted into incorrect refund of auctioned vehicle amounting to Rs.3.549 million.

B) Assistant Collector Customs, (Auction), Model Customs Collectorate, Peshawar for the FY 2018-19, auctioned a vehicle Suzuki Alto VXR car 1999 model vide lot No.22/FC/Veh/02/2018 in consideration of Rs. 275,000/- on 24.10.2018 whereas bids were received of Rs. 360,000 on 21.02.2018 and Rs. 420,000/- on 14.03.2018. The above facts are tantamount to extending undue favour to the successful bidder. The irregularity resulted in loss of government revenue Rs. 0.15 million (Rs. 420,000-Rs. 275,000).

Management Response

The irregularity was pointed out in July to November, 2019. The Department reported during December, 2019 that regarding vehicle mentioned at

(A) the claim was referred by DG I & I and paid on the recommendation of committee. Audit was of the view that the authority sanctioned refund in favour of claimant while ignoring the long use of vehicle and clear instruction in advertisement that vehicles were auctioned on the basis of “as and where placed”.

Regarding vehicle mentioned at (B), Department contested the para on the grounds that vehicle in question was put twice to open auction but the bid received was very low as compared to reserved price therefore as per procedure in vogue a committee was constituted by the competent authority to revise the reserve price keeping in consideration the condition of vehicle and the highest bid received of Rs. 275,000 was accepted after approval by the competent Officer of Customs lawfully.

Audit was of the view that second bid of Rs. 0.42 million was rejected on the grounds that it did not fetch 80% of the reserve price, however, astonishingly at the third bid reserved price was fixed at Rs.0.331 million, which was less than the last highest bid and the successful bid of Rs.0.275 million. Audit requires that matter may be inquired and reasons be brought on record which led to decrease of reserve price and auction.

DAC Decision

The DAC in its meetings held from 16th to 24th December, 2019 directed the MCCs to provide justification for refund of the auctioned vehicle and get the stated position verified from Audit. Regarding vehicle auctioned at lower rate DAC taking the disagreement, referred the matter to PAC for final decision.

Audit Recommendations

Audit recommends implementation of DAC’s directives at the earliest.

[DP No. 6421 & 6594/Cus]

4.8.33 Blockage of foreign exchange due to pending cancelation of License - US\$ 1.11 million approximately

According to Rule 344 of Chapter XV of Customs Rules, 2001, the license may be cancelled by the Collector on conviction of the licensee for any offense under any of the Acts or non-utilization of the license during the last twelve months. Further, Rule 352 (6) and (6a) provides the procedure for removal of finished goods and left quantities of input goods for home consumption.

Audit observed that AC Customs (Bonds), AFU, Islamabad did not initiate action for disposal of finished goods available with two licensees of manufacturing bond though the Collector (Appeal), Islamabad had ordered to cancel the bonds for reasons recorded in the decision dated 04.09.2019. In another case, the licensee remained dormant for more than 28 months and did not perform any activity in the manufacturing bond. This resulted into blockage of foreign exchange of US\$ 1.11 million due to slow pace of suspension/cancellation by the customs authorities.

Management Response

The irregularity was pointed out in March to November, 2019. The Department replied in December, 2019 that the license of M/s Shaheen Pipe Industry Islamabad was suspended which was restored as per interim orders of Appellate Tribunal. In the second case department reported that the goods had been ex-bonded and the leviable duty/taxes were recovered.

DAC Decision

DAC in its meetings held from 16th to 24th December, 2019 directed the MCCs to submit comprehensive reply and get it verified from Audit.

Audit Recommendations

Audit recommends implementation of DAC's directives at the earliest.

[DP No. 6571 & 6573-Cus]

4.8.34 Undervaluation of exported goods from Export Processing Zone US\$ 0.61 million

According to section 25(15) of the Customs Act 1969, provides that the customs value of any exported goods shall be the value at the prescribed time, on a sale in open market for exportation to the country to which the goods are consigned.

Audit observed that Assistant Collector Customs, (EPZ), Model Custom Collectorate, Sialkot allowed M/s Sweet Home to export fourteen consignments manufactured of imported 100% Polyester Knitted Fleece Fabric classifiable under PCT 6001.9990 at value lesser than the value of imported material consumed. Lapse resulted in loss of foreign exchange of \$ 0.61 million during financial year 2018-19.

Management Response

The irregularity was pointed out in November, 2019. No reply has been furnished till finalization of this report.

DAC Decision

DAC in its meetings held from 16th to 24th December, 2019 did not discuss the para as no reply was submitted by the department.

Audit Recommendations

Audit recommends realization of actual amount of foreign exchange besides fixing the responsibility.

[DP No. 6662- Cus]

4.8.35 Excess deduction of commission by GPO - Rs. 2.69 million

According to Para 90 of CGO 12 of 2002 dated 15th June 2002, GPO, Karachi is authorized to collect Customs Duty and Sales Tax on inward postal parcels after due assessment by the customs authorities. According to the laid down procedure, the Senior Postmaster shall issue two cheques i.e. for Customs Duty and Sales Tax to the MCC Preventive, Karachi. On receipt of cheques, the Collector shall make payment of commission charges to GPO at the rate of twelve percent of the amount of duty and tax collected by the postal authorities.

Audit observed that Postal Appraisalment Department of International Mail Office Karachi, deducted commission at source at the rate of 14.52 percent although the payment of commission had to be made by MCC JIAP, Karachi at agreed rate of 12 per cent of collected amount of Customs Duty and Sales Tax. This resulted in irregular and excess deduction of commission of Rs. 2.69 million.

Management Response

The irregularity was pointed out in November, 2019. Department reported in December, 2019 that the matter had been taken up with the Postal authorities and FBR simultaneously for making necessary amendments in the CGO.

DAC Decision

DAC in its meetings held from 9th to 13th December, 2019 directed the MCC to actively follow up the issue for early resolution. No further progress was reported till finalization of the report.

Audit Recommendations

Audit recommends implementation of DAC's directives and recovery of excess commission withheld by the postal authorities.

[DP No. 758-CD/K]

4.9 Expenditure

4.9.1 Irregular payment on account of cash reward - Rs. 145.80 million

According to Customs Cash Reward Rules, 2012 and Inland Revenue Reward Rules, 2016 the employees of Inland Revenue service and Customs are entitled for cash reward on their meritorious conduct in cases involving concealment and evasion of taxes. In case of official BPS 1-16 reward should not paid more than 40% of working strength. Further, the reward sanctioning authority shall constitute a committee consisting of at least one BS-19 and two B-18 Officers to examine the cases and recommend for sanction of reward. Furthermore, rule 157 of FTR states that cheques drawn in favour of government servants drawing Rs 1000 per month and above shall be crossed "A/c Payee only-Non negotiable.

Audit observed in FBR (HQ) and its fourteen (14) field offices that cash reward was given to one thousand six hundred and sixty eight (1668) officers/officials in violation of reward rules. In most of the cases, cash reward was paid to the officers/ officials and staff who were not involved in detection, assessment, recovery of evaded taxes and without considering the fact that even revenues targets were not achieved. The requirement for constitution of committee was also not observed in respect of RTO-II, Lahore. Further, the cash reward was paid to nine (9) officials without observing the sanctioned strength criteria. The amount was drawn and paid in cash instead of through bank transfer. LTU, Islamabad paid cash reward to three persons who were not Government servants due to lack of vigilance. This rendered the payment of cash reward of Rs.145.80 million during the financial years 2017-18 and 2018-19 irregular and inadmissible.

Management Response

The lapse was pointed out in February to April and July to November 2019. The department replied in December 2019 that cash reward was paid as per rules with the approval of the competent authority as mentioned in reward rules. In some cases no reply was furnished by the department. Further, LTU Islamabad informed that all the concerned were directed to deposit the same in the government treasury.

DAC Decision

DAC in its meetings held from 9th to 12th & 16th to 24th December 2019 directed the department to provide details of extra ordinary meritorious services exhibited by the officers and officials in all field offices and directed the LTU Islamabad to expedite recovery and report progress to Audit by 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends expediting the recovery from the concerned officers/ officials. Action needs to be taken against the persons held responsible for irregular sanctioning of cash reward.

[Annexure-76]

4.9.2 Irregular payment of Special Allowance - Rs. 127.21 million

According to FBR letter C.No.2(4)Exp-IR/2017-18-pt/62272-R, dated 15.05.2018, directed to recover the disbursed amount of arrears under the head 'Special Allowance' in cases where field offices of Inland Revenue have not got prior permission from HRM Wing, FBR Islamabad.

Audit observed that RTO Multan and RTO-II Lahore made payments under the head arrears of Special Allowance to 220 officers/ officials without authorization/ prior approval from the FBR despite the Board's clear directions. This resulted into irregular payment of special allowance of Rs. 127.21 million during the financial year 2018-19 due to lack of vigilance.

Management Response

The irregularity was pointed out in February and August 2019. The department replied in December 2019 that a letter had been written to HRM wing FBR, Islamabad for clarification.

DAC Decision

DAC in its meetings held from 16th to 24th December 2019 directed the department to provide documentary evidence for recovery and report progress to Audit by 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends expeditious recovery from the concerned officers/officials. Besides, action needs to be taken against the person(s) held responsible for irregular sanction of the allowance.

[DP No18869&18471-EXP]

4.9.3 Irregular expenditure due to misuse of official vehicles - Rs. 106.85 million

According to Cabinet Division's Notification No.6/7/2011-CPC, Islamabad dated 12th December, 2011 regarding monetization of the transport facility for civil servants, Ministries/Divisions/Departments needing operational vehicles were required to get their authorization of such vehicles fixed from the Vehicle Committee constituted with a representative from each Cabinet Division, Finance Division and the respective Ministry/Division/Department. Further Rules 9, 15 & 18 of Staff Car Rules, 1980 provided that proper record i.e. log book, movement registers and requisition slips shall be maintained in respect of all government vehicles for effective control on expenditure of POL and repair & maintenance of official vehicles.

Audit observed that thirty three (33) field offices of FBR, incurred expenditure on POL, repair & maintenance of vehicles but the authorization of some of the vehicles as operational vehicles was not obtained from Committee of the Cabinet Division. These vehicles were used by the officers despite the fact that they were also drawing monthly conveyance/ monetization allowance and in some cases vehicles were even used on gazetted holidays (Saturdays & Sundays) without maintaining the requisite record. Thus, use of such vehicles was unauthorised and expenditure of Rs. 106.85 million incurred on POL/CNG and repair and maintenance was irregular relating to the financial year 2018-19. This revealed that government rules and procedures were not being observed with regard to use of operational vehicles and maintenance of their record despite the fact that Audit had pointed out the irregularity time and again.

Management Response

The lapse was pointed out during the period from March to November 2019 but the department informed as late as in December 2019 that vehicles were being used for operational purpose and log books, requisition slips and movement registers were maintained and available for verification. The

department further informed that it had large territorial area and there was no concept of holidays for receipt of recovery.

DAC Decision

DAC in its meetings held from 9th to 12th and 16th to 24th December 2019 directed the Department to provide documentary evidence and all requisite record including log books, movement registers and requisition slips etc and get them verified from Audit by 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit suggests that public resources should be utilized with due regard to government instructions and rules on the matter. Preparation of necessary record after audit pointation is not justified/acceptable and does not serve the purpose of economic utilization of resources. Audit further recommends that action may be taken against the officers/officials on account of unauthorized use of operational vehicles and non maintenance of record as required under the rules and a system should also be devised to plug the loopholes in the system.

[Annexure-77]

4.9.4 Irregular payment of Assistance Package for families of deceased Government employees - Rs. 60.76 million

According to Cabinet Division's Notification No.8/24/2016-E-2, dated 22.06.2016, a certificate regarding non-allotment of plot/house/flat from agencies allotting plot/house/flat is required to be obtained before making any payment in lieu of plot within a period of six (06) working days on receipt of any reference in respect of in-service death.

Audit observed in four (04) field offices of FBR that an amount of Rs.60.76 million was paid to thirty two (32) officers/officials on account of assistance to the families of Government employees who died in service without fulfilling codal formalities and despite the fact that the required certificates were not obtained during the year 2018-19.

Management Response

The lapse was pointed out from July to November, 2019. The department replied in December, 2019 that intimation letter had already been issued to

relevant offices. Further, the department replied that the payments were made to deceased family member in accordance with the provisions of the Assistance Package.

DAC Decision

The DAC in its meeting held from 9th to 12th December, 2019, directed the department to provide NOC from relevant departments and get the position verified from audit by 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends compliance of DAC's directive at the earliest and internal controls in this regard may also be strengthened to avoid such incidences in future.

[Annexure-78]

4.9.5 Inadmissible expenditure on account of pay and allowances - Rs. 55.31million

According to the Revised Leave Rules, 1980 and Rule 7-A of Supplementary Rules, any employee proceeding on leave is not entitled to draw conveyance allowance. In case of extra ordinary leave, no pay and allowance are admissible to government servants. Further, FBR's Circular No.01 of 2015 dated 6th March, 2015, provided that the Performance Allowance will be admissible up to the period of 48 days earned leave whether availed together or separately in a calendar year.

Audit observed that thirty three (33) field formations of FBR paid excess and inadmissible pay and allowances of Rs. 55.31 million to 1716 officers/officials during different kinds of leave, absence from duty, transfer, deputation and retirement. These also included conveyance allowance, Performance allowance, overtime allowance, Integrated allowance, fixed FBR incentive allowance and recovery of overpayment in different cases. This rendered payments of pay and allowances of Rs. 55.31 million during the financial year 2018-19 inadmissible and irregular.

Management Response

The lapse was pointed out from March to November, 2019 whereas the department replied in December, 2019 that the changes for recovery of Government dues have been submitted to the AGPR sub offices/ Accounts offices.

DAC Decision

DAC in its meetings held from 9th to 12th & 16th to 24th December 2019 directed the department to expedite the recovery and further directed to provide documentary evidence of recovery changes in payrolls. Progress in this regard be provided to Audit by 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends expeditious recovery from the officers / officials involved and action needs to be taken against the persons held responsible for the lapse.

[Annexure-79]

4.9.6 Irregular expenditure of stores - Rs 25.73 million

According to Rule 148 of General Financial Rules-VoI-I, all materials received should be examined counted, measured or weighed as the case may be, when delivery is taken. The officer receiving the store should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

Audit observed in twenty one (21) field offices of FBR that an expenditure was incurred on account of purchase of uniforms, computer stationery and other items of Rs.25.73 million during 2018-19. However, neither the items were recorded in the relevant register nor delivery challans were obtained from supplier/contractor. This resulted into irregular expenditure of Rs. 25.73 million due to internal controls lapses.

Management Response

The Department replied in few cases that all the relevant documents are available for audit verification and remaining formations did not submit reply.

DAC Decision

DAC in its meetings held from 9th to 12th December, 2019 directed the Department to provide relevant documents for verification till 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends compliance of DAC's directives at the earliest, besides strengthening of internal controls in this regards.

[Annexure-80]

4.9.7 Non-observance of PPRA and General Financial Rules - Rs. 23.08 million

According to Rule-9, 12(1) read with Rule 25 of Public Procurement Rules, 2004, procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements thus determined would be advertised in advance on the Authority's website as well as on the website of the procuring agency in case the procuring agency has its own website and procuring agency may require the bidders to furnish a bid security not exceeding five per cent of the bid price.

Audit observed that seventeen (17) field formations of FBR incurred expenditure on purchase of office stationery, computer stationary and printing by splitting up the expenditure without fulfilling the codal requirements. In one case the tender was finalized in CRTO Lahore but subsequently the funds were allocated to various zones who purchased stationery, computer stationary etc from other traders. This resulted into irregular expenditure of Rs. 23.08 million during the financial year 2018-19 due to internal controls lapses.

Management Response

The lapse was pointed out to department from July to November 2019 and the department replied in December 2019 that the purchases were made in piece meal under different heads on need basis as and when required. CRTO Lahore informed that the tenders have been awarded as per procedure laid down in PPRA Rules and all the formalities have been completed and shall be produced to Audit as and when required.

DAC Decision

DAC in its meetings held from 09th to 12th and 16th to 24th December 2019 directed the department to get the stated position verified from Audit by 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends strengthening of internal controls to avoid such lapses in future. Audit further recommends that responsibility should be fixed for violation of PPRA Rules and action be taken accordingly besides regularization of the said expenditure.

[Annexure-81]

4.9.8 Irregular payment on account of honorarium - Rs.21.20 million

The Economic Coordination Committee (ECC) of the Cabinet decided to Grant of Honorarium to Government Servants with conditions as circulated by Finance Division (Regulation Wing) OM. No. F.2(2)/R4/95, dated: 22/6/1995. The department may give detail of work and justification in the light of FR46(b), FR11 and FR9(9) for recommending honorarium to officers/officials, the honorarium recommended is equal to or less of one month's basic pay of officer/official. Further, Rule 157(2) of FTR Vol-I states that the cheques drawn in favour of Government servant drawing emoluments of Rs.1,000 per month and above for payments in respect of personal claims shall be crossed whenever such payments are made by cheque.

Audit observed that FBR (HQ) and its three (03) field offices paid honorarium/ budget honorarium of Rs. 21.20 million during the financial year 2018-19 to officers/ officials of the department and other than FBR employees. The amount was drawn and paid in cash instead of through bank transfer. Further, in FBR(HQ) an amount of Rs 2.74 million remained undisbursed for unknown reasons. In thirty six (36) cases amount equal to 2 months basic pay was paid instead of one month pay to the officers/officials of LTU Islamabad. In three cases, honorarium was paid to the persons who were not government servants. This resulted irregular payment of honorarium Rs. 21.20 million due to internal control lapses & lack of vigilance.

Management Response

The lapse was pointed out to the department from July to November 2019. The department replied in December 2019 that the budget honoraria was paid to the officers/ officials of departments other than FBR in accordance with the special approval of the Advisor to the Prime Minister on Finance & Revenue, being Chairman of ECC. As per approval, FBR was authorized to continue payment of budget honoraria to these employees in future in relaxation of the ECC decision in case No. 151/9/96 dated 01.07.1996. The LTU Islamabad replied that the Chief Commissioner granted the amount of honorarium to the officers and officials on the basis of recommendations of the committee. Further, replied that FBR granted the amount of honoraria on 25.06.2019 and the date of submission change statement with AGPR had elapsed. Due to this reason the amount was drawn and paid through cash instead of bank transfer. However, the officers and officials were directed to deposit the amount in the Government Treasury.

Audit is of the view that the FBR has not provided the nomination of the officers/officials involved in preparation of budget by the departmental head and as per rule 157(2) of FTR/APPM (Accounting Policies and Procedures Manual), all the payments were required to be disbursed through computerized payroll/cross cheque. Further FBR has not provided receipts/acknowledgement relating to undisbursed amount Rs. 2.74 million.

DAC Decision

DAC in its meetings held from 09th to 12th and 16th to 24th December 2019 directed the FBR (HQ) to coordinate with audit authorities and submit a detailed reply along with necessary documentary evidence. The DAC further directed to expedite recovery and its verification by 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends compliance of DAC's directives at the earliest and responsibility may be fixed for the irregularity and negligence besides recovery of inadmissible payment.

[Annexure-82]

4.9.9 Inadmissible payment of hired residential accommodations -Rs. 15.90 million

According to Ministry of Housing and Works letter No.F.2(3)/2003-Policy dated 31st July, 2004, the employee of the department was required to locate a house according to his entitlement and submit an application to his office along with requisite documents for permission to occupy the house. Scale wise rental ceiling, covered area had been specified for assessment of rent. If covered area was less than the required, in such case assessment was made according to covered area i.e. assessment of such houses was to be calculated one step below for the purpose of rent. Further, according to Para 8(10) & 15(5) of Accommodation Allocation Rules, 2002, a hired or requisitioned house was to be allotted at the station of posting of the Federal Government servant.

Audit observed in two (02) field offices of FBR that in one hundred fifty one (151) cases expenditure was incurred on account of hired residential accommodation in violation of the above stated rules. This resulted into inadmissible payment of hired residential accommodation of Rs.15.90 million during the year 2018-19 due to internal controls lapses.

Management Response

The lapse was pointed out to the department in August 2019. The department replied in December 2019 that hiring of residential accommodation policy for Federal Government Employee BPS 1-22 has been decentralized, LTU-II Karachi had constituted departmental assessment committee vide Ministry of Housing and Works No. F-2(3)/2003/Policy dated 31-07-2004 and No. F.6(1)/2009-E-III dated 25-11-2009. The letter referred by Audit authorities stated that divisions/ministries/departments desirous of carrying out the assessment of houses through the above stated Committees may contact the concerned Estate Office. However, no such instructions from Revenue Division / FBR have been issued to formation. MCC Export (BMBQ) Karachi replied that the recovery is under process. No further progress was reported till finalization of the report.

DAC Decision

The DAC in its meeting held from 09th to 12th December, 2019 directed the LTU-II Karachi to obtain clarification from Ministry of Housing and Works, Islamabad in this regard. DAC further directed the MCC to expedite recovery

and get the position verified from audit by 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends implementation of DAC's directives besides submission of relevant documents and get the position verified from Audit.

[DP No 558 &169/Exp/K]

4.9.10 Excess and inadmissible expenditure - Rs. 13.89 million

According to Rule 10 of General Financial Rules, every public officer authorized to incur expenditure from the public funds shall observe the high standards of financial propriety and is expected to exercise the same vigilance in respect of expenditure from public money, as a person of ordinary prudence will exercise in respect of expenditure of his own money. Similarly, Rule-11 of General Financial Rules Vol-I provided that the head of the Department and subordinate disbursing officers are responsible for enforcing financial order and strict economy at every step.

Audit observed that twelve (12) field offices of FBR incurred excess and inadmissible expenditure in different heads. The payments were made on account of transportation of goods for hiring of private vehicle in the presence of official vehicle, contract with security company in the presence of security staff, purchase of hardware, office stationery and printing, telephone sets, uniforms & accessories, utility bills and entertainment charges paid in excess of prescribed rates. This resulted into excess and inadmissible expenditure amounting Rs. 13.89 million during the financial years 2017-18 and 2018-19 due to lack of vigilance & internal control lapses.

Management Response

The lapse was pointed out to department in February & August, 2019 and the department replied in December, 2019 that the private vehicle was only used for shifting of wooden furniture and generator from Bilour Palace Meclod Road, to Nabha Road, Lahore which could not be shifted on official vehicles, and letter for recovery sent to TCS for inclusion of fuel adjustment charges along with challan to deposit the amount. It was further informed that in some cases matter was under consideration and the reply will be submitted shortly.

DAC Decision

DAC in its meetings held from 09th to 12th and 16th to 24th December 2019 directed the department to provide documentary evidence in support of reply and expedite recovery efforts under intimation to Audit. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends that responsibility needs to be fixed for the irregularity and negligence besides recovery of the amount involved.

[Annexure-83]

4.9.11 Blockage of Government revenue due to non-disposal of unserviceable vehicles - Rs. 8.39 million

According to Rule 167 of the General Financial Rules (Vol-I), vehicles which are reported to be obsolete/condemned, surplus or unserviceable may be disposed of by sale or auction or otherwise under the orders of the competent authority. Moreover, life and mileage for condemnation of various vehicles has been prescribed in Staff Car Rules, 1980.

Audit observed that in four (04) field offices of FBR, ten (10) vehicles were declared as condemn by the condemnation committee but the same were not disposed off. The delay in disposal may result in further deterioration of vehicles causing loss of expected revenue equal to the approximate value of unserviceable vehicles amounting to Rs. 8.39 million during the financial year 2018-19. Detail is given as under:-

(Rs in million)

S. No.	Office	DP No.	No. of vehicles	Amount
1	LTU-II, Karachi	566/Exp/K	02	0.70
2	MCC Gwadar	240/Exp/Cus/K	03	0.74
3	MCC Gwadar	239/Exp/Cus/K	03	6.85
4	MCC Appraisalment (W) Karachi	172/Exp/Cus/K	02	0.10
Total			10	8.39

Management Response

The lapse was pointed out to department from July to November, 2019 and the department did not furnish reply in cases involving Rs. 7.59 million. However, LTU-II Karachi replied in December, 2019 that, in light of the direction of the Honorable Supreme Court of Pakistan vide Suo Moto Case No. 11/2018 the luxury vehicles (beyond 1300 cc) are ceased. Further, no direction was received from Board for sale or auction of these vehicles. MCC Appraisalment (W) Karachi replied that the spare parts were very old and in condemnable condition placed in store.

DAC Decision

DAC in its meeting held from 09th to 12th December, 2019 directed the LTU-II to pursue the matter with Board and report progress to Audit. DAC further directed the MCC to expedite disposal of condemned parts and get the position verified from Audit by 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends compliance of DAC's directives at the earliest besides expeditious disposal of condemned vehicles.

4.9.12 Irregular payment of Medical Reimbursement charges - Rs. 7.97 million

The Finance Division (Regulation Wing), Islamabad vide O.M No. F.I (1)Imp/2010-622, dated 5th July 2010 allowed medical allowance to the federal government employees on the recommendations of pay & pension committee-2009 in lieu of Outdoor Treatment. Further, the Finance Division (Regulation Wing), Islamabad vide O.M No. F.6 (1)R-10/2010-171-2011, dated 24.03.2011 has allowed reimbursement of amount spent on account of purchase of medicines for medical treatment at OPD by civil employees of the Federal Government or member of his/her family, suffering from chronic diseases as detail given in the O.M ibid. Re-imburement of medical charges for treatment taken from private hospital/clinic without an emergency or without referring by an authorized medical attendant is not allowed under the rules.

Audit observed that eight (08) field offices of FBR made re-imburement of medical charges in twenty three (23) cases without fulfilling the codal

formalities and basic requirements for re-imbusement of medical claims. The claims were sanctioned without proper prescriptions for the treatment from private hospital/clinic without an emergency or without referring by the authorized medical attendant for medical treatment of non chronic disease. This resulted in-admissible payment of medical re-imbusement charges amounting to Rs. 7.97 million during the year 2018-19 due to internal control lapses.

Management Response

The Department informed that the re-imbusement of Medical Charges was duly verified and sanctioned by the competent authority after compliance of codal requirements.

Audit is of the view that no documentary evidence provided by the department for verification.

DAC Decision

DAC in its meetings held from 09th to 12th and 16th to 24th December 2019 directed the department to revisit the case along with comprehensive reply / documentary evidence and report progress to Audit. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends to justify the inadmissible expenses on account of medical charges without fulfilling codal formalities.

[Annexure-84]

4.9.13 Non-deduction/realization of Sales Tax - Rs. 10.93 million

According to Rule-2(2) of the Sales Tax Special Procedure (Withholding) Rules 2007, a withholding agent shall deduct an amount equal to 1/5th of the total Sales Tax shown in the Sales Tax invoice issued by a registered person. Further, according to section 3 of the Sales Tax Act 1990, there shall be charged, levied and paid a tax known as sales tax at the rate of seventeen per cent of the value of taxable supplies made by a registered person in the course or furtherance of any taxable activity carried on by him. According to Sales Tax on Services (Withholding) Rules, 2015 issued vide Notification No.PRA/Orders.06/2012 dated 20th February 2015, a withholding agent was

required to withheld the whole amount of sales tax shown in the tax invoice issued by a registered person as service provider.

Audit observed that nineteen (19) field offices of FBR made payment on account of services and purchase of different kind of goods but sales tax was not withheld as required under the above referred provision of law. This resulted into non withholding of sales tax amounting to Rs. 10.93 million during the financial year 2017-18 and 2018-2019 due to lack of vigilance.

Management Response

The lapse was pointed out to the department from July to November 2019. Department replied in December 2019 that in some cases of Rs 4.19 million are subjudice before Honorable Sindh High Court and in remaining cases, recovery notices have been issued to the venders and Audit will be informed as soon as amount recovered.

DAC Decision

DAC in its meetings held from 9th to 12th & 16th to 24th December 2019 directed the Department to expedite recovery, pursue Subjudice cases and to get the position verified from Audit. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends expediting the recovery from the vendor and service providers. The concerned DDOs also needs to justify their non compliance of government rules.

[Annexure-85]

4.9.14 Irregular expenditure on account of courier & pilot service - Rs. 4.64 million

According to the Government of Pakistan Cabinet Division's U.O No.7-1/2018 dated 20th March 2018 that all government offices shall use services of Pakistan Post for mailing their domestic and international correspondence.

Audit observed that fifteen (15) offices of FBR made payment to private courier service providers under the head (A03205- Courier & Pilot Service) without considering the government instruction. This resulted into irregular

expenditure of Rs. 4.64 million during the financial year 2018-2019 due to internal control lapses.

Management Response

The lapse was pointed out to department from July to November, 2019 and the RTO-III, Karachi replied in December, 2019 there was no order/instructions restricting the RTO from utilizing the services of TCS Couriers. Director IOCO replied that in future the instructions will be followed. Directorate of Intelligence & Investigation (customs) Gwadar replied that Directorate is situated at the far-flung area of Balochistan. A small unit of Pakistan Post Office is working here. The disposal of dak through this post office is very slow. The quick and prompt action was required in most of seizure cases, revenue statements, auction matters and there was no proper networking system available with this Directorate. Therefore, this office is forced to use private courier service. MCC Gwadar replied that courier service was availed by this Collectorate due to non-availability of Pakistan Post Office/GPO services near Gaddani. Directorate General of IOCO, Karachi replied that the Cabinet Division's letter was received in this office on 19-04-2019. This office utilized the TCS services before that very letter. After that, this office expenditure was not incurred on private courier except one case of emergency. Other offices did not submit replies.

DAC Decision

The DAC in its meeting held from 09th to 12th December, 2019 directed the Department to furnish comprehensive reply to Audit and get the position verified till 24.12.2019. The DAC directed the MCC Gwadar and others to follow the instructions of the Cabinet Division. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends implementation of DAC's directives at the earliest besides regularization of the expenditure from competent authority.

[Annexure-86]

4.9.15 Non/short-deduction of house rent allowance and 5% house rent charges - Rs. 4.34 million

According to Rule 26 of the Accommodation Allocation Rules, 2002, unless entitled to rent free accommodation, the allottee of an accommodation is to be charged normal rent at the rate of 5% of the emoluments as defined in Rule 2(d) of the Rules *ibid* or as the Government may decide from time to time for the purpose of calculating normal rent. Further, as per Finance Division O.M. No. F-3(8) Gaz-IMP/73 dated 10th January, 1974, house rent allowance will be admissible subject to the condition that Government accommodation has not been made available to the employee concerned. Furthermore, according to Para-7 of the Basic Pay Scales, 1983 all employees not provided with Government accommodation are entitled to house rent allowance @ 45% of the minimum of the basic pay scales at the specified stations whereas at all other stations, this allowance will be allowed @30% of the minimum of basic pay scale.

Audit observed that thirteen (13) field formations of FBR neither deducted 5% house rent charges nor discontinued the house rent allowance of the officers/officials who were allotted Government accommodation or availed hired accommodation. Further, the house rent allowance was paid @ 45% of basic pay instead of 30% to the officers/officials posted in remote areas. The omission resulted into non/short deduction of house rent allowance and 5% house rent charges amounting Rs. 4.34 million during the year 2017-18 and 2018-2019 due to internal control lapses.

Management Response

The lapse was pointed out to the department from August to November 2019 and the department replied in December 2019 that the action regarding recovery had been initiated.

DAC Decision

DAC in its meeting held from 16th to 24th December 2019 directed the department to expedite recovery and get the same verified from Audit by 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit holds that every officer is himself/herself responsible for the correctness of payments made to him and the due recoveries. Audit recommends

expediting the recovery from the concerned officers/ officials along with action against defaulters.

[Annexure-87]

4.9.16 Irregular adjustment of Pay/Arrears of Pay Rs. 3.71 million

As per Rule-123 of General Financial Rules (GFR) Vol-I read with Para-10 of GFR Vol-I, no claims of pay and allowances of a Government servant, which are not preferred within six months of their becoming due can be paid without an authority from the Accountant General.

Audit observed in six (06) field offices of FBR that arrears of pay and allowances were adjusted, however relevant vouchers, sanction orders and availability of budget was not found in the record. This resulted in irregular adjustment of Rs. 3.71 million during the financial year 2018-19 due to internal control lapses.

Management Response

The lapse was pointed out to department from July to November, 2019 and the department reported that due to up-gradation and transfer of officers/ officials from other RTO's, the LPC's were not received in time. In other case, the expenditure was duly made being sanctioned by the Board.

DAC Decision

DAC in its meetings held on 09th to 12th December 2019 directed the department to get the position verified along with regularized the expenditure by 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends implementation of DAC's directives besides regularization of expenditure.

[Annexure-88]

4.9.17 Irregular and non-adjustment of TA/DA advance - Rs. 2.48 million

According to Finance Division's O.M. No.F.1(2)-Reg. 10/2005, dated 10th September, 2005, Transfer TA is admissible where change of residence is involved in consequence of change of headquarters. Transfer grant is admissible only where breaking up of the house hold establishment at the old station and

setting up of the house hold establishment at new station takes place, and a certificate to this effect is recorded on the Transfer TA bill by the Government servant concerned duly countersigned by the controlling officer. Rule 11 of General Financial Rules Vol-I provides that all heads of the departments and subordinate disbursing officers are responsible for enforcing financial order and strict economy at every step. They should ensure that all financial rules are strictly adhered to.

Audit observed that eight (08) field offices of FBR made payments to thirty four (34) officers/ officials on account of travelling allowance without following the codal formalities. In two (2) cases the officers availed advance payments but did not adjust the same against the TA advance. This resulted into irregular payment of travelling allowance amounting to Rs. 2.48 million during the year 2018-19 due to lack of vigilance.

Management Response

The lapse was pointed out to department from July to November, 2019 and the department provided the relevant record in some cases. The Directorate of research and training did not submit any reply.

DAC Decision

The DAC in its meeting held in 09th to 12th December, 2019 directed the department to get the position verified till 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends implementation of DAC's directives.

[Annexure-89]

4.9.18 Non/short-deduction of tax by DDOs on miscellaneous expenses - Rs. 1.80 million

According to Section 12(2)(a) of the Income Tax Ordinance, 2001, any pay, wages or other remuneration provided to an employee is to be chargeable to tax in that year under the head salary at the prescribed rates. Further, according to Section 153 and Section 155 of the Income Tax Ordinance, 2001, every prescribed person making a payment in full or part including a payment by way of advance to resident person, for the rendering or providing of services or

making the payment for purchase of goods or payment of rent of immovable property, shall deduct tax at the specified rates, from gross amount paid.

Audit observed that fourteen (14) field offices of FBR did not deduct or short deducted the amount of income tax at the time of making payments of honoraria, cash reward, services of repair and printing, courier and pilot services, arrear of pay, arrear of transport monetization amount and on rent of residential accommodation. This resulted into non/short-realization of income tax amounting to Rs. 1.80 million during the financial years 2018-19 due to internal control lapses.

Management Response

The lapse was pointed out to department from July to November, 2019 and the department contested the para in December, 2019 on the plea that payment of Honoraria and cash reward were made with the salaries of employees through SAP system directly and the income tax was already deducted from the salaries after calculating amount of pay and allowances alongwith amount of Honoraria and cash reward. The department further informed that action for recovery has been initiated in other cases.

DAC Decision

DAC in its meetings held from 09th to 12th and 16th to 24th December 2019 directed the department to expedite recovery proceedings and report progress to Audit. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends expeditious recovery from the concerned besides strengthening the internal controls.

[Annexure-90]

4.9.19 Non recovery of rent due to unauthorized retention of Government accommodations - Rs. 1.61 million

According to Rule 15(2) of the Allotment of Government Accommodation Rules, 2002, an allottee, on his retirement or expiry of contract period shall be entitled to retain the accommodation under his occupation for a period not exceeding six months, on payment of normal rent and this facility will be available to Federal Government Servant once only. Moreover, as per

Rule 25(4)(a) of the Rules ibid” in case of unauthorized retention beyond legally allotted period, rent equivalent to two rental ceiling of the category of his entitlement or the category of the house under occupation, whichever is more, shall be charged for each month for the entire period of unauthorized occupation. Further, According to Ministry of Housing and Works letter No.4(8)/92-Policy dated 25.06.2018 regarding assessment of rent.

Audit observed that in three (03) field offices of FBR two officer retained official accommodation after retirement for more than six months, but rent equivalent to two rental ceiling of the category of their entitlement or category of house occupied was not charged. In one case the Collector MCC Islamabad paid excess amount of rent to third party without the consent of Assessment Committee unlawfully. This resulted into loss of Rs.1.61 million during the financial year 2018-19 due to internal control lapses.

Management Response

The lapse was pointed out in August to November 2019 and department replied in December 2019 that letter has already been written to the concerned officer but reply was awaited. It was further informed that a retired officer of FBR has filed a complaint in the subject matter before the Honorable Federal Tax Ombudsman, Regional Office Peshawar.

DAC Decision

DAC in its meeting held from 16th to 24th December 2019 directed the Department to ensure recovery and report progress to Audit. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends the expeditious recovery from the concerned besides strengthening the internal controls.

[Annexure-91]

4.9.20 Un-authorized printing from private firm without NOC - Rs. 1.52 million

According to S.No. 9(13) of Annexure-I, appended with para 11(IV) of System of Financial Control & Budgeting 2006, the job of printing material shall

continue to be performed by Printing Corporation of Pakistan (PCP), otherwise NOC is required form P.C.P in case of printing from private firms.

Audit observed that six (06) field offices of FBR, made payment to various private printing firms for printing works Rs. 1.516 million during the year 2018-19, without obtaining N.O.C from Printing Corporation of Pakistan. This resulted irregular expenditure amounting to Rs. 1.52 million due to internal control lapses.

Management Response

The lapse was pointed out to department from July to November, 2019 and the department replied in December 2019 that the printing works were carried out on urgency basis. MCC Gawadar replied that expenditure was incurred on the publication of Act and Tariff Booklets and License Booklet/form for Customs Agent License. Other offices did not attend para.

DAC Decision

DAC in its meetings held from 09th to 12th December, 2019 directed the formation to provide NOC/urgency certificate from Printing Press of Pakistan or competent authority. DAC further directed the Department to get the position verified from audit till 24-12-2019. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends implementation of DAC's directives and submit NOC/urgency certificate to Audit at the earliest.

[Annexure-92]

4.9.21 Misclassification of expenditure - Rs 1.23 million

According to Rule 99 of General Financial Rules Vol-I, provides that "re-appropriation, which implies the transfer of funds from one primary unit of appropriation to another unit within a grant, can be sanctioned under formal orders of the competent authority as specified in the financial control and budgeting 2000. In no case it is permissible to re-appropriate from a unit with the intention of restoring the diverted appropriation to that unit when saving becomes available under other units later in the year"

Audit observed that eleven (11) field offices of FBR incurred an expenditure of Rs 1.23 million and charged it to the wrong head of account during 2018-19. This resulted in irregular expenditure of Rs. 1.23 million due to lack of vigilance.

Management Response

The lapse was pointed out to department from July to November, 2019 and the Director I&I and IOCO Karachi replied in December, 2019 that error had been rectified and in future the budget would be consigned in appropriate head. Other offices replied that the cases are under process. The replies of other few offices were not tenable.

DAC Decision

DAC in its meeting held in 09th to 12th December, 2019 directed the department to get the expenditure regularized and position verified from audit till 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends compliance of DAC's directives at the earliest besides strengthening the internal control in this regard.

[Annexure-93]

4.9.22 Improper inquiry proceedings of fraud

According to Rule 30.1.2 of PRAL Rules 2014, the company may deduct the amount of loss and/or damage sustained by the Company due to misconduct of the employee from any amount due to the employee.

Audit observed that an employee of Pakistan Revenue Automation (Pvt) Limited (PRAL) working as Sr. Database Administrator was found guilty of illegal, unlawful, ulterior motives and manipulated/ tempered the "export value" of certain taxpayer units in STARR database for enabling them to process their refund claims in "Expeditious Refund System" (ERS) by passing/un-checking the system's risk checks/ parameters. The competent Authority decided not to hold an inquiry in terms of section 29.1 of the PRAL Rules, 2014 and imposed penalty of "Termination from Service". The audit holds that the accused official of PRAL was involved in an act which might have let to revenue loss to the government exchequer as he tempered the "export value" of certain taxpayers

and enables them to claim refund in ERS. The case demanded full inquiry focusing on No. of refund cases involved, amount of refund issued, taxpayers involved, the financial benefits availed by the accused through this illegal act, etc. Finally, the weakness in internal control system of PRAL needs to be addressed as the company is the custodian of very sensitive data of FBR.

Management Response

PRAL informed that the matter was reported in detail by the Chief Executive Officer to the Federal Board of Revenue, for further appropriate action, vide letter dated 07.02.2019. However, with respect to the observation that the matter needed detailed inquiry by the FIA, it is submitted that PRAL is a subordinate organization of Federal Board of Revenue, Government of Pakistan hence not mandated to correspond directly to the law enforcing agencies as per circular letter issued by FBR.

Audit disagreed with the contention of the PRAL on the ground that the convicted person was involved in manipulation of export data which may caused loss of revenue in shape of inadmissible adjustment, excessive refund and rebate to the exporters.

DAC Decision

DAC in its meeting held from 16th to 24th December 2019 discussed the matter in detail and directed the management of RPAL to pursue the case with the Board and report progress to audit by 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendation

Audit recommends to conduct a fact finding inquiry to determine the loss of revenue and consequences of manipulation of data by the convicted person.

[DP No. 18958-Exp]

4.9.23 Irregular withdrawal of government funds in the name of Drawing & Disbursing Officer

According to Para 2.3.2.8 of Accounting Policies and Procedures Manual (APPM) under New Accounting Model (NAM) that to minimize the risk of fraud

and corruption besides other internal controls the payments are required to be made through direct bank transfer and cheques.

During Audit of five (5) field offices of FBR, it was observed that several cheques were drawn in the name of DDO for payment to the different vendors/suppliers. The amount was required to be directly transferred in owner's bank account as per rule. Non-implementation of internal controls resulted into irregular withdrawal of funds during the year 2018-19.

S. No.	Office	DP No.	Amount
1	RTO Faisalabad	18945-Exp	120.75
2	CRTO Karachi	546-Exp/K	2.00
3	Director Internal Audit Hyderabad	573-Exp/K	0.14
4	Director Training & Research Karachi	531-Exp/K	0.27
5	Director Transit Trade Quetta	201-Exp/K/Cus	0.28
Total			123.44

Management Response

The lapse was pointed out to department from July to November, 2019 and the department replied that to avoid handing of cash, the current account is being maintained wherein cheques issued by district accounts officer in favour of DDO are deposited for safety and security purposes. The reply of the department was not tenable because deposit of government money into private commercial bank is a clear violation of rules & regulations.

DAC Decision

DAC in its meetings held from 9th to 12th & 16th to 24th December 2019 directed the department to submit comprehensive reply to justify its position and get the same verified from Audit by 24.12.2019. Further progress was not reported till finalization of the report.

Audit Recommendations

Audit recommends irregular withdrawal of government funds in the name of drawing & disbursing officer may be justified, besides regularization from competent authority.

4.9.24 Misuse of government vehicles and funds allocated for POL and repairs in FBR and its field formations

According to section 182 of the Customs Act, 1969 when any goods are confiscated under this Act, they shall be forthwith vest in the Federal government provided that the Board may authorize the use of confiscated vehicles for operational purposes by the Board or with the approval of the Board, its subordinate offices. The term "Operational vehicle" is defined in rule 2(vii) of the rules for the usage of Staff Cars, 1980 as a Motor vehicle used by the staff of a technical department for operational duties. Further rules 2(vii) of the Rules/Policy for Monetization of Transport Facility for Civil Servants (BS-20 to BS-22), issued by Cabinet Secretariat (Cabinet Division) vide No.6/7/2011-CPC dated 12-11-2011 (effective from 1st January 2012) provides that no officer of BS-20 to Bs-22 will be entitled and authorized to use project vehicles or the Departmental operational/General duty vehicles for any kind of duty. However, they may be allowed the facility to avail the departmental operational/ General Duty Vehicles in cases they have to undertake official/local/outstation inland country tours subject to approval of the competent authority /the PAO. Rule (ix) provides that the PAO shall obtain a certificate from each officer that he/she is not in possession/using any project or department operational/general duty vehicle.

During review of record made available to Audit with reference to complaint of corruption and blatant misuse of Government vehicle and funds allocated for POL and repairs & maintenance in FBR (HQ) and its field formations, Audit observed that:

- a) Confiscated (tempered or not tempered) and Govt. owned vehicles were being used by officers (BS-20 to BS-22) to whom vehicles were allocated under the vehicles Monetization Scheme or were being paid under the said scheme.
- b) TARP vehicles were used by Project Director and other officers/staff despite closure of project since January, 2012.
- c) The retired officers retained the official vehicles and not returned on retirement.

- d) TARP vehicle (GV 540) was being used at FBR (HQ) as reported by MCC Gawadar but the same was denied by Second Secretary (Transport) FBR (HQ), as well as by Second Secretary (Projects) DPMIE (FBR).
- e) The vehicle of field formations in use of officers posted at FBR (HQ) was not shown at CAR Pool of FBR (HQ) to control their usage.
- f) There are number of general duty vehicles, besides for protocol duty available at the strength of FBR (HQ) then issuance (by name) and use of vehicles of field formations/confiscated vehicles by officers at FBR (HQ) is not justified.
- g) Four luxury vehicles of 2982 CC to 4663 CC were shown for General/Protocol Duty in Regional Office (Director) of I&I Lahore.
- h) The confiscated vehicles and vehicles of closed project of TARP were allocated to officers of FBR (HQ) who do not perform operational/touring duties and also drawing conveyance allowance and payments under monetization of vehicles.
- i) Certain information/record was not provided to Audit despite repeated requests and visit of FBR (HQ), Islamabad.

Management Response

The lapse was pointed out to department in May 2014, and no plausible reply was received from the department up till now.

DAC Decision

The para was not discussed in DAC due to non-submission of reply by the concerned.

Audit Recommendations

Audit emphasis to stop the misuse of vehicles by un-authorized officers besides fixing of responsibility.

[DP No. 19323-Exp]

CHAPTER-5 SECTORAL AUDIT OF PAYMENT OF TAXES BY STEEL SECTOR

Background

Steel sector has largely remained un-regulated in Pakistan. FBR could not manage this sector in VAT mode (Value Added Tax Regime) due to its undocumented local raw material (scrap in various shapes) and concealment of production/sales. In order to bring out better revenue collection, FBR prescribed special procedure for steel melters, re-rollers and ship breakers in Chapter XI of the Sales Tax Special Procedure Rules, 2007 issued vide SRO 480(I)/2007 dated 9th June, 2007. Through special procedure, production of steel sector (with few exceptions) was linked with consumption of electricity units. According to this procedure, every steel melter, steel re-roller and composite unit of steel melting and re-rolling (having a single electricity meter) shall pay sales tax at the specified rates applicable per unit of electricity consumed for the production of steel billets, ingots and mild steel products excluding stainless steel, which will be considered as their final discharge of sales tax liability. Payment of sales tax shall be made through electricity bills along with electricity charges. There are certain terms and conditions to operate under this special procedure which are required to be fulfilled as per law.

However, special regime of taxation of the whole steel sector has been abolished vide Finance Bill 2019-20 and instead of sales tax, FED@ 17% in sales tax mode has been imposed on billets, ingots, ship plates effective from 1st July, 2019.

Directorate General of Audit Inland Revenue (North) conducted Sectoral Audit of Payment of Taxes by Steel Sector for the Financial Years July 2016 to June 2019 in the wake of tax frauds/evasions detected for an amount of Rs 91.07 million in the steel sector and printed in the Audit Report 2018-19. This audit was conducted in detail in order to examine income tax and sales tax payments made by the steel sector and to examine compliance of Special Procedure Rules 58F to 58M of the Special Procedure Rules of 2007 for payment of sales tax by steel melters. This report includes audit observations of Rs. 11,078.95 million.

5.1 Income Tax

5.1.1 Wrong issuance of exemption certificates resulting in revenue loss - Rs 1,615.20 million

Section 235B was inserted through Finance Act, 2014 which provides that tax @ 1 Rs per unit of electricity consumed shall be collected from steel melters, steel re-rollers and composite steel units, registered under Sales Tax Special Procedure Rules, 2007. The prescribed person/withholding agent under this section shall be required to file withholding statements under section 165. This tax u/s 235B shall be deemed to be the tax in lieu of tax required to be deducted under sub-section (1) of section 153 on purchase of local scrap. This tax u/s 235B shall not be adjustable and tax credit not be allowed.

Accordingly new clause 9A has been inserted through Finance Act,2014 in part IV of second schedule absolving steel melters, steel re-rollers and composite steel units from deducting tax under subsection 1 of section 153 on purchase of scraps provided that tax is deducted in accordance with section 235B. Therefore person who do not wish to pay tax under section 235B and instead would opt to fulfill their liability as a withholding agent under section 153(1)(a) on purchase of scrap may furnish option to the Commissioner for issuance of exemption certificate from collection of tax u/s 235B.

During scrutiny of tax record of forty one taxpayers it was observed that these taxpayers were issued exemption certificates by the Commissioners of RTO Gujranwala, Sialkot, Islamabad, Peshawar and LTU Lahore but these taxpayers either failed to file withholding statements or filed “nil” monthly withholding statements u/s 165 as per FBR e-portal. It is pertinent to mention here that these taxpayers have shown local purchases in their sales tax returns. This resulted in revenue loss of Rs 1,615,203,573.

Audit requested the department to justify the reason as to why exemption certificates issued to these taxpayers had not been cancelled as clearly mentioned in the exemption certificates that “taxpayers had irrevocably opted for the provision of section 235(B). Therefore the provision of section 235(B) was not applicable in these cases.” Further, department was requested to intimate the Audit whether proceedings u/s 161/205 and 182 had been initiated against the taxpayers for not filing withholding statements u/s 165, as the taxpayers were enjoying the facility of exemption u/s 235B.

Management Response

The lapse was pointed out to the department during September, 2019. RTO Gujranwala contested the amount of Rs 188.50 million on the plea that the taxpayers had furnished irrevocable option to withhold and pay tax u/s 153(1)(a) of the Income Tax Ordinance 2001 on scrap purchases and fulfilled all the responsibilities / liabilities as withholding agents under section 153 of the Income Tax Ordinance 2001. RTO Sialkot contested the amount of Rs 135.86 million on the ground that either order u/s 161/205 had been passed in most of the cases or taxpayers had already submitted withholding statement u/s 165 and for remaining cases show cause notices had been issued. RTO Islamabad contested the amount of Rs. 1,110.96 million on the plea that billing history of the electricity units of the taxpayer was not shown correctly by FESCO and taxpayer had purchased all scrap through import rather than local purchase. RTO Peshawar and LTU Lahore reported that legal proceedings had been initiated for an amount of Rs 4.03 million and Rs 175.85 million.

DAC Decision

The DAC in its meeting held on 20th December, 2019 discussed the issue in detail and directed the RTOs/LTU Lahore to get their stance verified from Audit by 31st January, 2020. No documents were provided to Audit.

Audit Recommendations

The department is required to check the monthly withholding statements. Reply along with documentary evidence on case to case basis needs to be submitted as directed by DAC.

[Annexure-94]

5.1.2 Non adjustment of tax liability and irregular issuance of Income Tax refund - Rs 114.92 million

As per section 235(B) of the Income Tax Ordinance 2001, inserted through Finance Act 2014, tax shall be collected from every steel melter, and composite steel units, registered for the purpose of Chapter XI of Sales Tax Special Procedure Rules, 2007..... Furthermore, a taxpayer is entitled to a refund if the tax paid is more than the tax due after adjustment of outstanding liabilities according to section 170 of the Income Tax Ordinance 2001 read with FBR Circular No.5 of 2003.

During scrutiny of tax record of four taxpayers assessed in RTO Gujranwala, it was observed that department had not recovered tax u/s 235(B) from these taxpayers for the tax years 2015 to 2018 and instead issued income tax refund to them for the same tax years. Due to irregular issuance of refund, Government sustained a revenue loss of Rs. 114, 920,824.

Management Response

The lapse was pointed out to the department during September, 2019. The department replied that the taxpayers had furnished an irrevocable option to withhold and pay tax u/s 153(1)(a) of the Income Tax Ordinance 2001 on scrap purchases and fulfilled all the responsibilities / liabilities as withholding agents under the said section 153 of the Income Tax Ordinance 2001. Accordingly, the taxpayers got exemption from the provision of section 235B of the Income Tax Ordinance 2001.

DAC Decision

The DAC discussed the issue in its meeting held on 20th December, 2019 and while disagreeing with the departmental reply, directed the RTO Gujranwala to initiate statutory proceedings u/s 161 and after finalizing the same, get the departmental stance verified from Audit and report final compliance by 31.01.2020. Compliance of these directives has not been ensured.

Audit Recommendations

The department is required to check the monthly withholding statements. Audit requires submission of specific reply along with documentary evidence on case to case basis as directed by DAC.

[Annexure-95]

5.1.3 Excess tax credit claimed on goods imported and electricity consumed - Rs 48.06 million

The Collector of Customs shall collect advance tax u/s 148 from every importer of goods on the value of the goods at the rate specified in Part II of the First Schedule of Income Tax Ordinance, 2001. The tax required to be collected under this section shall be a final tax on the income of the importer arising from the imports.

M/s Lahore Steel Mills (Proprietor, Bakht Muhammad) having NTN 1279172 assessed in RTO Peshawar derived income from manufacturing of steel products. Taxpayer declared tax deducted on import as Rs 49,233,139 in its income tax returns for the tax year 2017, whereas, Audit observed that tax deducted on import was Rs 5,930,620 as per FBR e-portal. Similarly, taxpayer claimed tax credit on electricity at Rs 4,759,483 against meter reference number 30262140007300U whereas no amount of income tax was deducted on this reference number as per PESCO record. Therefore, due to excess tax credit claim on import and electricity, Government sustained a revenue loss of Rs. 48,062,002.

Management Response

The lapse was pointed out to the department during September, 2019. The department replied that notice was issued to the taxpayer for compliance on 23.12.2019.

DAC Decision

The DAC in its meeting held on 20th December, 2019 directed the RTO Peshawar to finalize the proceedings / reconcile the tax paid / credit claimed and report final compliance by 31.01.2020.

Audit Recommendations

Audit stresses to expedite the legal proceedings and reconcile the tax paid as directed by the DAC.

[Annexure-96]

5.1.4 Non-production of record regarding exemption certificates and withholding statements

Section 12 of the Auditor-General's Ordinance, 2001 empowered the Auditor-General of Pakistan to conduct audit of Receipts. Any person or authority hindering the audit function of the Auditor-General regarding inspection of accounts is to be subject to disciplinary action under Efficiency and Discipline Rules, 1973.

The audit team requisitioned record from CRTO, Lahore regarding exemption certificates u/s 235(B) and withholding statements filed u/s 165 of the Income Tax Ordinance, 2001 for the period July 2016 to June 2019 vide letter

No.09-FAT-01/DGAIR/Misc dated 26-9-19. The department in response to Audit requisition provided partial record of exemption certificates for the period July 2016 to June 2017 and provided withholding statements for the period July 2017 to June 2018. Audit again issued reminder to Chief Commissioner (IR) vide letter No.15- FAT No.01/DGAIR/Misc dated 25.10.2019 to provide the requisitioned record for the remaining period. However, department did not provide above requisitioned record.

Management Response

The department replied that record was duly provided to the audit team alongwith soft data of withholding statements filed u/s 165 of the Income Tax Ordinance, 2001.

The reply is not tenable as the subject record was not provided by CRTO Lahore till the finalization of audit.

DAC Decision

The DAC in its meeting held on 20th December, 2019 observed with serious concern that the record was not timely provided to Audit and directed the Chief Commissioner Inland Revenue, CRTO Lahore to personally intervene, conduct fact finding enquiry and direct the relevant officers to immediately provide requisite record to Audit.

Audit Recommendations

Audit recommends that responsibility may be fixed for non provision of record and the fact finding report be shared with Audit as directed by the DAC.

5.2 Sales Tax

5.2.1 Non-recovery of sales tax payable on electricity bills - Rs. 8,407.87 million

According to Rule 58H of Sales Tax Special Procedure Rules, 2007 “every steel-melter, steel re-roller and composite unit of steel melting and re-rolling, shall pay sales tax at specified rate per unit of electricity consumed for the production of steel billets, ingots and mild steel (MS) products which will be considered as their final discharge of sales tax liability”.

Forty Four taxpayers, assessed in CRTO Lahore, RTO Gujranwala, Sialkot, Islamabad, LTU Islamabad and Lahore, were using electricity for steel and iron production. These taxpayers had to pay sales tax as per rate of sales tax defined in Special Sales Tax Procedures Rules, 2007 (Steel Sector), but as per LESCO, GEPCO and IESCO record it was observed that these taxpayers had not paid sales tax along with electricity bills. Audit is of the view that due care was not exercised by the department which resulted into revenue loss of Rs. 8,407,866,998.

Management Response

The lapse was pointed out to the department in September and November, 2019. The LTU Lahore, Islamabad and RTO Sialkot replied that show-cause notices had been issued to the taxpayers for an amount of Rs. 685.82 million. CRTO, Lahore replied that reconciliation was required from the taxpayers for an amount of Rs 4,114.15 million. RTO Gujranwala replied that an amount of Rs. 6.20 million had already been deposited and balance amount of Rs. 12.75 million was recoverable. RTO Islamabad contested the para for an amount of Rs. 3,588.95 million on the ground that FESCO billing software was not working properly.

DAC Decision

The DAC in its meeting held on 20th December, 2019 directed the RTOs/LTUs to get their stance verified from audit and report final compliance by 31.12.2019.

Audit Recommendations

Audit recommends to expedite the legal proceedings and submit specific reply along with documentary evidence on case to case basis as directed by the DAC.

[Annexure-97]

5.2.2 Non-deposit of cheques and issuance of bogus exclusion/adjustment certificates of sales tax - Rs 776.13 million

According to sub rule 3(A) of rule 58H of Sales Tax Special Procedure Rules, 2007 “the Commissioner of Inland Revenue may, if he considers it expedient in the interest of revenue, collect sales tax directly from steel melters and re-rollers at the rates prescribed in sub rule (1) and (2) as the case may be. In

case of such direct collection of sales tax, the Commissioner shall issue adjustment certificate to the electricity distribution company, which shall adjust the amount of sales tax so paid in the electricity bills of the registered person”.

Forty two taxpayers assessed in CRTO Lahore, RTO Gujranwala, Sialkot, Islamabad, were using electricity for steel and iron production. These taxpayers were required to pay sales tax as per rate of sales tax defined in Special Sales Tax Procedure Rules, 2007 (Steel Sector) in different tax periods. During Audit it was observed that department had issued adjustment/exclusion certificates of sales tax in which it was mentioned that taxpayers had paid tax through various cheques, however, during scrutiny of FBR VERITAX system showed that either no amount or lesser amount was paid against the same instruments. It means that department had not deposited those cheques in the Government treasury for which the department had issued adjustment certificate as mentioned in the annexure. In some cases adjustment certificates were issued for the post-dated cheques.

Management Response

CRTO, Lahore replied that an amount of Rs. 368.27 million had been charged, legal proceedings had been initiated for an amount of Rs. 350.15 million. RTO Gujranwala replied that an amount of Rs. 5.97 million had already been deposited. RTO Islamabad replied that an amount of Rs. 20.00 million had also been deposited in the Government treasury and surety cheques retained for remaining amount of Rs. 20.00 million for the correction of CPR. RTO Sialkot replied that exclusion certificates for an amount of Rs. 11.74 million were issued against the import made by the taxpayers.

DAC Decision

The DAC in its meeting held on 20th December, 2019 discussed the issue in detail and apprehended some malafide intension involved in this case. The DAC decided that Member IR(Operation) FBR shall constitute a fact finding committee comprising one officer of BPS-20 and two officers of BPS-19 to investigate this matter and fact finding report be submitted to Member (Accounting) FBR and D.G Audit (North), Lahore by 31.01.2020. DAC settled the para to the extent of Rs 5.97 million and Rs. 40.00 million and directed the department to charge default surcharge and penalty and get their stance verified from Audit by 31th December, 2019. No further progress was intimated to Audit.

Audit Recommendations

Audit stresses fact finding inquiry should be finalized early and action be taken against the defaulters.

[Annexure-98]

5.2.3 Mis-declaration of electricity units in the sales tax returns resulting in revenue loss - Rs 73.14 million

According to section 21(2) of the Sales Tax Act, 1990 where the Commissioner is satisfied that a registered person is found to have issued fake invoices or otherwise committed tax fraud, he may blacklist such person or suspend his registration. Further as per section-33(11)(c), any person who knowingly or fraudulently makes false statement, false declaration, false representation, false personification, gives any false information or issues or uses a document which is forged or false, such person shall pay a penalty of twenty five thousand rupees or one hundred per cent of the amount of tax involved, whichever is higher.

- a) M/s Ittehad Steel Industries an AOP having NTN 0345163-1 assessed in RTO Islamabad was using electricity for steel and iron production as per detail given in annexure. During scrutiny of tax record, it was observed that taxpayer had filed its sales tax returns for the tax period July 18 to June 2019 and declared electricity units against the meter reference No. 28-131525200538R which were on lower side than actually consumed as per FESCO record (as the taxpayer also doing business in Faisalabad with this electricity meter). The department instead of recovering the arrear amount for the month of July 2018, regularly issued the adjustment certificates in forthcoming months addressed to the Revenue Officer, FESCO. The department also did not initiate any legal action against the taxpayer.
- b) During scrutiny of tax record, it was observed that PESCO had filed its sales tax returns for the tax period July 18 to June 2019 (except May 2019) and declared in the Annexure C of the sales tax returns the electricity units of the steel melters along with their electricity meter reference numbers which were on lower side than actual units consumed by the steel melters shown in the PESCO website. The department did not initiate any legal action against PESCO. Therefore, due to under

declaration of electricity units and short deposit of sales tax by PESCO as a withholding agent in the treasury, Government sustained a revenue loss of Rs 73,144,700.

Management Response

The lapse was pointed out to the department during September, 2019. The RTO Islamabad contested that FESCO billing software was not working properly due to which electricity units could not be declared correctly in the sales tax returns. The RTO, Peshawar informed that show cause notice had been issued to the taxpayer and the matter was under pursuance.

DAC Decision

The DAC in its meeting held on 20th December, 2019 directed the RTO Faisalabad to get its contention verified from Audit and the RTO Peshawar to finalize the legal proceedings by 31.01.2020.

Audit Recommendations

Audit recommends to expedite the legal proceedings and submit specific reply along with documentary evidence as directed by the DAC.

[Annexure-99]

5.2.4 Irregular issuance of exclusion/adjustment certificates of Sales Tax on electricity bills resulting in loss of revenue - Rs. 43.63 million

According to sub rule 3(A) of rule 58H of Sales Tax Special Procedure Rules, 2007 “the Commissioner of Inland Revenue may, if he considers it expedient in the interest of revenue, collect sales tax directly from steel melters and re-rollers at the rates prescribed in sub rule(1) and (2) as the case may be. In case of direct collection of sales tax, the Commissioner shall issue adjustment certificate to the electricity distribution company, which shall adjust the amount of sales tax so paid in the electricity bills of the registered person”.

Two taxpayers M/s Malik Steel Center Pvt Ltd having NTN 2266221 and M/s M.R Traders having NTN 4277271-7 assessed in CRTO Lahore were using electricity for steel and iron production. The taxpayers had to pay sales tax as per rate of sales tax defined in Special Sales Tax Procedures Rules, 2007 (Steel Sector). During scrutiny of record, it was observed that these taxpayers were not registered with sales tax and were also not allotted STRN by the department as

per profile of the taxpayers. Despite that the department had issued exclusion certificates of Rs 18,722,826 against meter reference No.24-113149908600U and Rs 24,910,575 against meter reference No.24-111510040006U without obtaining CPR challans for various months.

Management Response

The lapse was pointed out to the department during November, 2019. The Corporate Regional Tax Office, Lahore informed the DAC that matter was under pursuance.

DAC Decision

The DAC in its meeting held on 20th December, 2019 discussed the issue in detail. The DAC decided that Member IR(Operation) FBR shall constitute a fact finding committee comprising of one officer of BPS-20 and two officers of BPS-19 to investigate this matter and fact finding report be submitted to Member (Accounting) FBR and D.G Audit (North), Lahore by 31.01.2020. No further progress was intimated to Audit.

Audit Recommendations

Audit stresses fact finding inquiry should be finalized early and action be taken against the defaulters.

[Annexure-100]

5.2.5 Non-deposit of original cheques of sales tax and issuance of exclusion certificates of sales tax on electricity bills

According to sub rule 3(A) of rule 58H of Sales Tax Special Procedure Rules, 2007 “the Commissioner of Inland Revenue may, if he considers it expedient in the interest of revenue, collect sales tax directly from steel melters and re-rollers at the rates prescribed in sun rule(1) and (2) as the case may be. In case of such direct collection of sales tax, the Commissioner shall issue adjustment certificate to the electricity distribution company, which shall adjust the amount of sales tax so paid in the electricity bills of the registered person”.

Commissioner of Zone 4 of CRTO, Lahore had issued exclusion certificates of sales tax to M/s Chenab Steel Re-rolling Mills for various months as detailed in the annexure and mentioned in these certificates that taxpayer had paid an amount of sales tax through cheques. However, Audit observed that

different amounts of post dated cheques were found in the FBR VERITAX system against the cheques mentioned in exclusion certificates.

The above state of affairs shows that department had not deposited those original cheques in the Government treasury for which the department had issued exclusion certificates for the months and instead received and deposited different cheques as mentioned in the annexure against meter reference numbers mentioned in the certificates. This is tantamount to violation of rules in order to extend undue favour to the taxpayer.

Management Response

The lapse was pointed out to the department during November, 2019. The Corporate Regional Tax office Lahore replied that cheques were obtained but due to insufficient amount in said account, different cheques of different dates were received from the registered person and CPRs/Challans were generated.

DAC Decision

The DAC in its meeting held on 20th December, 2019 directed the RTO to get the contention verified from Audit by 31.12.2019 along with supporting documents.

Audit Recommendations

Issuing exclusion certificates without ensuring payment of sales tax into the government treasury needs to be justified. Action may also be taken against the persons involved in violation of rules.

Annexure-1**Details of MFDAC for the year 2019-20**
DGAIR & Customs, Lahore

(Rs. in million)

S. No.	Name of Formation	AIR No./ No. of Paras / DP No.	Title of Para	Amount of Audit Observations				Total Amount	Nature of Audit Observation
				Direct Taxes	Indirect Taxes	Custom	Expenditure		
1.	DC Custom Imp., Railway Station, Lhr.	6217-Cus	Short real. of rev. due to Application of incorrect rate of I.Tax	0.512	0.00	0.00	0.00	0.512	Violation of Law / Rules
2.	DC Custom Imp., Railway Station, Lhr.	6224-Cus	Blockage of rev. due to non-finalization of provisional assessment	0.00	0.00	5.546	0.00	5.546	-Do-
3.	DC Cus. (SWH), Shahnoor, Lhr.	6227-Cus	Short Real. of WH tax on sales proceeds of Auction	0.00	0.077	0.00	0.00	0.077	-Do-
4.	DC Cus. (Imp.), Dryport, Isd.	6264-Cus	Loss of rev. due to existence of duplicate tariff lines in Free Trade Agreement with China	0.00	0.00	0.00	0.00	0.00	-Do-
5.	DC Cus. (Imp.), AFU, Isd.	6265-Cus	Non-real. of ST on retail price	0.00	0.00	0.00	0.00	0.00	-Do-
6.	DC Cus. (DTRE), MCC Dryport, Fsd	6311-Cus	Completion of Audit without audit of taxable activity	0.00	0.00	0.00	0.00	0.00	-Do-
7.	DC Cus. (DTRE), MCC Dryport, Fsd	6314-Cus	Non-conduct of post exportation audit of DTRE approvals	0.00	0.00	0.00	0.00	0.00	-Do-
8.	DC Cus. (Bonds), MCC, App., Fsd (Old Mtn.)	6332-Cus	Non realization of penal Surcharge	0.00	0.00	0.373	0.00	0.373	-Do-
9.	DC Cus. (Bonds), MCC, App., Fsd (Old Mtn.)	6333-Cus	Non maintenance of record of manufacturing Bonds/Export oriented units	0.00	0.00	0.00	0.00	0.00	-Do-

10.	DC Cus. (DTRE), MCC, App., Fsd	6334- Cus	Non-conducting of post exportation audit of the DTRE approvals involving duty and taxes	0.00	0.00	2261.11	0.00	2261.11	-Do-
11.	DC Cus. Manufacturing Bonds, MCC App., Lhr.	6352- Cus	Non-conducting of mandatory audit of licensees of manufacturing bonds	0.00	0.00	0.00	0.00	0.00	-Do-
12.	DC Cus. Manufacturing Bonds, MCC App., Lhr.	6354- Cus	Non-payment of leviable duty and taxes on wastage	0.00	0.00	0.689	0.00	0.689	-Do-
13.	DC Cus. (Imp.) Dryport, M.Pura, Lhr.	6385- Cus	Clearance of Imported glass wares without confirmation of weight of damaged goods	0.00	0.00	0.00	0.00	0.00	-Do-
14.	DC Cus. (Imp.) Dryport, M.Pura, Lhr.	6395- Cus	Short real. of WH I.Tax from commercial Imp.er	0.057	0.00	0.00	0.00	0.057	-Do-
15.	DC Cus. (Bonds/DT RE), AFU, Psh. (App.)	6403- Cus	Non conduct of post exportation audit of DTRE approvals	0.00	0.00	0.00	0.00	0.00	-Do-
16.	AC Cus. (SWH) Nowshera, MCC, Psh. (Prev.)	6417- Cus	Pilferage of government rev.	0.00	0.00	0.00	0.00	0.00	-Do-
17.	DC Cus. (Auction) MCC, Psh. (Prev.)	6422- Cus	Non Compliance with WHO Frame Work Convention on Tobacco Control (FCTC) Treaty	0.00	0.00	0.00	0.00	0.00	-Do-
18.	DC Cus., DTRE, M.Pura, Lhr.	6471- Cus	Non-production of DTRE record	0.00	0.00	0.00	0.00	0.00	-Do-
19.	DC Cus., B.G Cell, M.Pura, Lhr.	6472- Cus	Non-real. of I.Tax	0.088	0.00	0.00	0.00	0.088	-Do-
20.	DC Cus., (Imp.) MCC, Dryport, NLC, Lhr.	6493- Cus	Short real. of Govt. Rev. due to application of lesser exchange rate	0.00	0.00	6.312	0.00	6.312	-Do-
21.	DC Cus., (Imp.) MCC, Dryport, NLC, Lhr.	6494- Cus	Non-recovery of I.Tax	169.59	0.00	0.00	0.00	169.590	-Do-
22.	DC Cus., (Imp.) MCC, Dryport, NLC, Lhr.	6502- Cus	Loss to national exchequer due to late payment of assessed rev.	0.00	0.00	6.376	0.00	6.376	-Do-

23.	DC Cus., (Imp.) MCC, Dryport, NLC, Lhr.	6505- Cus	Short real. of Govt. Rev.	0.00	0.00	0.058	0.00	0.058	-Do-
24.	DC Cus., (Imp.) MCC, Dryport, NLC, Lhr.	6511- Cus	Under valuation of Imported goods (Ceramic Tiles PCT 6907- 2119)	0.00	0.00	3.190	0.00	3.190	-Do-
25.	DC Cus., (Imp.) MCC, Dryport, NLC, Lhr.	6515- Cus	Under valuation of Imported goods (Auto Parts)	0.00	0.00	0.999	0.00	0.999	-Do-
26.	DC Cus., (Imp.) AFU, Isd.	6520- Cus	Proof of payment of Cus. duty relating to Imports made by defense stores	0.00	0.00	0.00	0.00	0.00	-Do-
27.	DC Cus., (EPZ), MCC, Psh. (App.)	6523- Cus	Non- determination of input/output ratio and percentage of wastage in EPZ resulted in loss of govt. revenue	0.00	0.00	0.881	0.00	0.881	-Do-
28.	DC Cus., (Bonds), MCC, Fsd	6566- Cus	Non disposal of wastage	0.00	0.00	0.075	0.00	0.075	-Do-
29.	DC Cus., (Bonds), MCC, Fsd	6568- Cus	Consumption of bonded goods after the expiry of prescribed period without approval	0.00	0.00	0.00	0.00	0.00	-Do-
30.	AC Cus., (Bonds), AFU, Isd.	6576- Cus	Short-real. of Federal Excise Duty	0.00	0.140	0.00	0.00	0.140	-Do-
31.	AC Cus., (Manufactu ring/Private Bonds), Skt.	6602- Cus	Non-conducting of mandatory audit of licensees of manufacturing bonds	0.00	0.00	0.00	0.00	0.00	-Do-
32.	AC Cus., (R&R), Sambrial, Skt.	6604- Cus	Inadmissible Payment of rebate	0.00	0.00	0.325	0.00	0.325	-Do-
33.	DC, Cus. (Bonds) MCC, App, Fsd.	6332	Non-realization of penal surcharge due to ex-bonding of warehoused goods after prescribed period	0.00	0.00	0.373	0.00	0.373	-Do-
34.	DC Cus., (Rebate), MCC, Fsd	6631- Cus	Non finalization of pending cases of rebate	0.00	0.00	0.00	0.00	0.00	-Do-
35.	AC Cus., (BG), AFU, Isd.	6646- Cus	Release of bank guarantee without real. of duty & taxes	0.00	0.00	0.183	0.00	0.183	-Do-

36.	AC Cus., (BG), AFU, Isd.	6647- Cus	Release of bank guarantee without real. of duty & taxes	0.00	0.00	0.126	0.00	0.126	-Do-
37.	Directorate of I & I, (SWH), Fsd	6651- Cus	Evasion of ST due to inadmissible exemption	0.00	0.040	0.00	0.00	0.040	-Do-
38.	AC Cus., (EPZ), MCC, Skt.	6660- Cus	Short real. of regulatory duty by misclassifying Hot Dip Coils classified under PCT heading 7210.4910 instead of 7208.1010 at the time of Imp.	0.00	0.00	0.270	0.00	0.270	-Do-
39.	DC Cus., (DTRE), MCC, Skt.	6667- Cus	Irregular release of security instruments (IB/ BG)-due to non- confirmation of real. of foreign exchange remittance	0.00	0.00	0.00	0.00	0.00	US \$ 0.04
40.	Comm. IR, Corporate Zone, Isd.	18623- IT	Non deduction of IT u/s 7 of ITO 2001	115.00	0.00	0.00	0.00	115.001	-Do-
41.	Comm. (IR), Zone- I, RTO, Grw.	18654- IT	Incorrect adjustment of refund	115.69	0.00	0.00	0.00	115.697	-Do-
42.	Comm. (IR), WH zone, RTO, Mtn.	18718- IT	loss due to claim of adjustable/PTR taxes without credit verification	3203.70	0.00	0.00	0.00	3203.70	-Do-
43.	Comm. (IR), Corporate Zone, RTO, Psh.	18753- IT	loss of rev. due to non invoking the provision of section 182	0.00	0.00	0.00	0.00	0.00	-Do-
44.	Corporate Zone, RTO, Fsd	18816- IT	loss of rev. due to excess claim of tax credit	24.511	0.00	0.00	0.00	24.511	-Do-
45.	Corporate Zone, RTO, Fsd	18822- IT	assessment made on the basis of wrong audited accounts	0.00	0.00	0.00	0.00	0.00	-Do-
46.	Corporate Zone, RTO, Fsd	18826- IT	irregular issuance of exemption certificate	0.00	0.00	0.00	0.00	0.00	-Do-
47.	Comm. (IR), zone- III, RTO-II, Lhr.	18887- IT	non provision of payment proof on foreign income	0.00	0.00	0.00	0.00	0.00	-Do-

48.	Comm. (IR), WH Zone RTO, Grw.	18998-IT	Non-recv. of arrears of tax demand	34.478	0.00	0.00	0.00	34.478	-Do-
49.	Comm. (IR), zone-I, RTO, Atd.	19007-IT	Short levy due to non invoking the provision of minimum tax	0.03	0.00	0.00	0.00	0.03	-Do-
50.	Comm. (IR), zone-II, RTO, Grw.	19015-IT	Wrong Issuance of Exemption Certificate	0.00	0.00	0.00	0.00	0.00	-Do-
51.	Comm. (IR) Zone-II, CRTO, Lhr.	19036-IT	Short real. of I.Tax due to excess claim of WH tax credit against normal tax	6.71	0.00	0.00	0.00	6.71	-Do-
52.	Comm. (IR) WH Zone, RTO, Rwp.	19071-IT	Non-imposition of penalty on non-filer of WH statements	129.92	0.00	0.00	0.00	129.92	-Do-
53.	Comm. (IR) WH Zone, RTO, Rwp.	19072-IT	Improper assessment by the WH Zone resulting in high ratio of deletion of arrears tax demand	0.00	0.00	0.00	0.00	0.00	-Do-
54.	Comm. (IR) Zone-I, LTU, Lhr.	19093-IT	Loss of rev. due to allowance of inadmissible expenses	12,526.23	0.00	0.00	0.00	12,526.23	-Do-
55.	Comm. (IR) Zone-III, CRTO, Lhr.	19098-IT	Excess claim of WH tax credit against normal tax liability	0.75	0.00	0.00	0.00	0.75	-Do-
56.	Comm. (IR) Zone-III,LTU Isd.	19170-IT	Inadmissible deduction on account of provision against gas infrastructure development cases	40,882.19	0.00	0.00	0.00	40,882.19	-Do-
57.	Comm. (IR) Zone-IV, CRTO, Lhr.	19212-IT	Short levy of I.Tax	31.68	0.00	0.00	0.00	31.68	-Do-
58.	Comm. Zone-II, RTO Atd.	19258-IT	Non WH of IT on a/c of commission	0.00	0.00	0.00	0.00	0.00	-Do-
59.	Comm. (IR), East Zone, RTO, Isd.	19318-IT	Non recovery of arrears of tax demand	549.26	0.00	0.00	0.00	549.26	-Do-
60.	Comm. (IR), Zone - VII, CRTO, Lhr.	19334-IT	Short real. of IT due to excess claim of WHT	8.81	0.00	0.00	0.00	8.81	-Do-
61.	LTU, Lhr. (NPR)	18554-IT	Non-taxation of recouped Exp.	1.98	0.00	0.00	0.00	1.98	-Do-
62.	Comm. (IR), D.I.K. Zone, RTO, Psh.	19375-IT	Excessive assessment of refund	8.499	0.00	0.00	0.00	8.499	-Do-

63.	Comm. (IR), Mardan Zone, RTO, Psh.	19281-IT	Excessive assessment of refund	4.236	0.00	0.00	0.00	4.236	-Do-
64.	Comm. (IR), West Zone, RTO, Isd.	19306-IT	Non real. of IT due to claim of exempt income	27.38	0.00	0.00	0.00	27.38	-Do-
65.	Comm. (IR), Zone 1, RTO, Grw.	18664-IT	Short real. of income tax due to suppression of sales	1.821	0.00	0.00	0.00	1.821	-Do-
66.	Comm. (IR), Zone 1, LTU, Isd.	18698-IT	Loss of rev. due to claiming of irregular /inadmissible deductions	444.618	0.00	0.00	0.00	444.618	-Do-
67.	Comm. (IR), Mtn. Zone, RTO, Mtn.	19033-IT	Incorrect claim of exemption of agricultural income	33.810	0.00	0.00	0.00	33.810	-Do-
68.	CRTO Lhr.	18615-Exp	Overpayment of conveyance allowance to the officers/officials during leave period	0.00	0.00	0.00	0.13	0.13	-Do-
69.	CRTO Lhr.	18616-Exp	Inadmissible payment of Ad-hoc allowance 2010 @ 50% due to weak internal controls	0.00	0.00	0.00	0.10	0.10	-Do-
70.	RTO Fsd	18936-Exp	Inadmissible payment of conveyance allowance	0.00	0.00	0.00	0.01	0.01	-Do-
71.	RTO Fsd	18931-Exp	Overpayment of pay and allowances after retirement	0.00	0.00	0.00	0.74	0.74	-Do-
72.	MCC Fsd	6322-Exp	Excess Payment of Pay & Allowance	0.00	0.00	0.00	0.45	0.45	-Do-
73.	Directorate of IOCO Lhr.	6432-Exp	Irregular payment of performance and Conveyance allowance during LFP	0.00	0.00	0.00	0.07	0.07	-Do-
74.	RTO Grw.	18652-Exp	Non recovery of conveyance allowance	0.00	0.00	0.00	0.01	0.01	-Do-
75.	Directorate of IOCO Lhr.	6428-Exp	Inadmissible payment on account of Instructional Allowance	0.00	0.00	0.00	0.06	0.06	-Do-
76.	Directorate of I&I(IR) Isd.	19379-Exp	Inadmissible payment/ reimbursement of Medical Charges	0.00	0.00	0.00	0.07	0.07	-Do-

77.	CRTO Lhr.	18605-Exp	Unjustified payment on account of legal/law charges	0.00	0.00	0.00	16.00	16.00	-Do-
78.	RTO-II Lhr.	18443-Exp	Irregular pay of professional fee due to non-compliance of policy guidelines.	0.00	0.00	0.00	9.10	9.10	-Do-
79.	RTO-II Lhr.	18459-Exp	Illegal payment of professional fee to advocate Instead of advocate-on-record	0.00	0.00	0.00	0.06	0.06	-Do-
80.	RTO Mtn.	18871-Exp	irregular payment of law charges	0.00	0.00	0.00	5.50	5.50	-Do-
81.	Directorate of IOCO Lhr.	6425-Exp	Unjustified payment on account of legal charges	0.00	0.00	0.00	0.20	0.20	-Do-
82.	RTO Atd.	19166-Exp	Unjustified payment on account of legal charges	0.00	0.00	0.00	1.00	1.00	-Do-
83.	MCC Isd.	6634-Exp	Excess Payment of Professional Fee	0.00	0.00	0.00	0.74	0.74	-Do-
84.	Director I & I Rwp.	6656-Exp	Non recovery of Excess Payment of Professional Fee	0.00	0.00	0.00	0.15	0.15	-Do-
85.	Director I & I Rwp.	6657-Exp	Excess Payment of Professional Fee	0.00	0.00	0.00	0.08	0.08	-Do-
86.	LTU Lhr.	19303-Exp	Unjustified payment on a/c of law charges	0.00	0.00	0.00	11.99	11.99	-Do-
87.	RTO B.Pur	18570-Exp	Non recovery of house building advances	0.00	0.00	0.00	11.80	11.80	-Do-
88.	RTO B.Pur	18569-Exp	Non recovery of motor car advances	0.00	0.00	0.00	1.80	1.80	-Do-
89.	RTO Mtn.	18870-Exp	non/short recovery of house building & motor car advances	0.00	0.00	0.00	10.37	10.37	-Do-
90.	RTO B.Pur	18872-Exp	non recovery of interest on house building & motor car advances	0.00	0.00	0.00	1.29	1.29	-Do-
91.	MCC Mtn.	6342-Exp	Non recovery on installment on HBA/MCA	0.00	0.00	0.00	2.49	2.49	-Do-
92.	MCC Mtn.	6343-Exp	Short accountal of Principal Amount of MCA	0.00	0.00	0.00	0.88	0.88	-Do-
93.	MCC Mtn.	6341-Exp	Non-recv. of interest on MCA	0.00	0.00	0.00	0.05	0.05	-Do-

94.	MCC Psh.	6437-Exp	Non-recv. of interest on HBA	0.00	0.00	0.00	1.45	1.45	-Do-
95.	FBR (HQ)	19352-Exp	Unauthorized payment to M/s PRAL	0.00	0.00	0.00	413.792	413.792	-Do-
96.	FBR (HQ)	19345-Exp	Inadmissible payment of Mobile Phone Charges	0.00	0.00	0.00	259.66	259.66	-Do-
97.	I&I Rwp.	6652-Exp	Excess Payment of Spl: Performance Allowance	0.00	0.00	0.00	0.00	0.00	-Do-
98.	I&I Rwp.	6654-Exp	Excess Payment of Spl: Performance Allowance	0.00	0.00	0.00	0.00	0.00	-Do-
99.	MCC Isd.	6641-Exp	Excess Payment of Spl: Performance Allowance	0.00	0.00	0.00	0.00	0.00	-Do-
100.	MCC Isd.	6640-Exp	Excess Payment of Spl: Performance Allowance	0.00	0.00	0.00	0.00	0.00	-Do-
101.	FBR HQ	19387-Exp	Irregular/Inadmissible Payment of Differential amount of transfer grant	0.00	0.00	0.00	0.002	0.002	-Do-
102.	FBR HQ	19347-Exp	Illegal/Unlawful Exp. on Establishment of "Refund Settlement Co."	0.00	0.00	0.00	0.301	0.301	-Do-
103.	RTO Psh.	18741-ST	non WH of ST on advertising services	0.00	3.14	0.00	0.00	3.14	-Do-
104.	RTO Rwp.	18967-ST	Short-real. of ST due to non-apportionment of input tax between exempt and taxable supplies	0.00	0.39	0.00	0.00	0.39	-Do-
105.	RTO Rwp.	18968-ST	Non-real. of ST under special procedure for payment of ST rules, 2007	0.00	0.94	0.00	0.00	0.94	-Do-
106.	Comm. (IR) RTO Mtn.	19027-ST	Non-rejection of in-admissible refund of ST	0.00	2.85	0.00	0.00	2.85	-Do-
107.	RTO Grw.	19391-ST	Short Real. of ST from CNG Sector	0.00	0.00	0.00	0.00	0.00	-Do-
108.	RTO-II Lhr.	18503-ST	Non-registration of taxpayer in ST regime resulting in potential loss of ST	0.00	5.61	0.00	0.00	5.61	-Do-
109.	RTO Grw.	18648-ST	Short real. of ST on subsidy received by GEPCO	0.00	4331.96	0.00	0.00	4331.96	-Do-

110.	CRTO Lhr.	18912-ST	non real. of ST on subsidy from government on sale of electricity	0.00	3886.90	0.00	0.00	3886.90	-Do-
111.	RTO Psh.	18734-ST	short real. of ST on miscellaneous receipts	0.00	6044.48	0.00	0.00	6044.48	-Do-
112.	LTU Lhr.	19092-ST	Non real. of ST due to concealment of Sales	0.00	9941.90	0.00	0.00	9941.90	-Do-
113.	Comm. (IR), Corporate Zone, RTO, Psh.	F-4541	Non recv. of arrears of I.Tax	140.61	0.00	0.00	0.00	140.61	-Do-
114.	DDO Chief Collector Central Lhr.	F-385	Splitting of orders due to lack of planning of annual requirements resulted in squandering of government resources	0.00	0.00	0.00	0.00	0.00	-Do-
115.	-do-	-do-	Irregular payment through cash instead of cross cheques	0.00	0.00	0.00	0.00	0.00	-Do-
116.	-do-	-do-	Irregular Exp. on courier and pilot services	0.00	0.00	0.00	0.00	0.00	-Do-
117.	-do-	-do-	Non-disposal of old newspapers & other stores periodicals	0.00	0.00	0.00	0.00	0.00	-Do-
118.	-do-	-do-	Non-conduction of internal audit	0.00	0.00	0.00	0.00	0.00	-Do-
119.	-do-	-do-	Non-surrendering of unspent balances / savings	0.00	0.00	0.00	0.00	0.00	-Do-
120.	DDO Exp. Directorate of Valuation Lhr.	F-386	Irregular use of government vehicles for operational purposes resulting into doubtful Exp.	0.00	0.00	0.00	1.371	1.371	-Do-
121.	-do-	-do-	Irregular Exp. on courier and pilot services	0.00	0.00	0.00	0.00	0.00	-Do-
122.	-do-	-do-	Unjustified Exp. on account of stationary / other stores due to non-maintenance of stock register	0.00	0.00	0.00	0.00	0.00	-Do-
123.	-do-	-do-	Non disposal of replaced parts	0.00	0.00	0.00	0.00	0.00	-Do-

124.	Directorate of Valuation performance Evaluation Lhr.	F-387	Drastic increase in the cases of provisional assessment showing a poor performance of Collectorate of Valuation to address the valuation issues	0.00	0.00	0.00	0.00	0.00	-Do-
125.	DDO Collector Adjudication Lhr.	F-388	Irregular / un-authorized use of government vehicles for operational purposes	0.00	0.00	0.00	0.00	0.00	-Do-
126.	-do-	-do-	Doubtful drawl of POL charges	0.00	0.00	0.00	0.057	0.057	-Do-
127.	-do-	-do-	Attempt to incur fictitious Exp. on account of purchase of furniture and fixture	0.00	0.00	0.00	0.150	0.150	-Do-
128.	-do-	-do-	Attempt to incur doubtful Exp. on account of repair of vehicles	0.00	0.00	0.00	0.100	0.100	-Do-
129.	-do-	-do-	Short real. of Benevolent Fund	0.00	0.00	0.00	0.006	0.006	-Do-
130.	-do-	-do-	Non deduction of conveyance allowance during leave with full pay	0.00	0.00	0.00	0.005	0.005	-Do-
131.	-do-	-do-	Non-disposal of old newspapers & other stores periodicals	0.00	0.00	0.00	0.00	0.00	-Do-
132.	-do-	-do-	Non-existence of internal control	0.00	0.00	0.00	0.00	0.00	-Do-
133.	-do-	-do-	Non-conduction of internal audit	0.00	0.00	0.00	0.00	0.00	-Do-
134.	-do-	-do-	Non-conduct of physical verification of stores/stock	0.00	0.00	0.00	0.00	0.00	-Do-
135.	DC Imp. NLC MCC Lhr.	F-389	Defective system of clearance of goods after payment of all dues and keeping of record	0.00	0.00	0.00	0.00	0.00	-Do-
136.	DC Imp. M.Pura MCC Lhr.	F-396	Short real. of govt rev. due to undervaluation of Imported goods	0.00	0.00	0.315	0.00	0.31	-Do-
137.	DDO Exp. PCA Lhr.	F-397	Un-authorized Exp. on pay and allowances	0.00	0.00	0.00	1.524	1.524	-Do-

138.	-do-	-do-	Inadmissible payment of Special Allowance under defunct head of account	0.00	0.00	0.00	11.741	11.741	-Do-
139.	-do-	-do-	Non surrendering /excess utilization Budget Grant	0.00	0.00	0.00	2.336	2.336	-Do-
140.	-do-	-do-	Non retention of amount against warrant for one year as per recommendations of Purchase Committee	0.00	0.00	0.00	0.039	0.039	-Do-
141.	-do-	-do-	Non/short recv. of Group Insurance from Gazetted Officers	0.00	0.00	0.00	0.012	0.012	-Do-
142.	-do-	-do-	Inadmissible Exp. on pay and allowances	0.00	0.00	0.00	0.020	0.020	-Do-
143.	-do-	-do-	Non deduction of Conveyance allowance during leave	0.00	0.00	0.00	0.009	0.009	-Do-
144.	-do-	-do-	Non/ short deduction of Benevolent Fund	0.00	0.00	0.00	0.006	0.006	-Do-
145.	-do-	-do-	Excess payment of Non retention of amount against warrant for one year as per recommendations of Purchase Committee	0.00	0.00	0.00	0.003	0.003	-Do-
146.	DDO Exp Intelligence & Investigation (IRS) Lhr.	F-4507	Inadmissible payment of conveyance allowance during L.F.P period	0.00	0.00	0.00	0.015	0.015	-Do-
147.	-do-	-do-	Irregular Exp. on courier and pilot services	0.00	0.00	0.00	0.00	0.00	-Do-
148.	-do-	-do-	Non disposal of dead stock/ unserviceable stock	0.00	0.00	0.00	0.00	0.00	-Do-
149.	-do-	-do-	non-conduction of internal audit	0.00	0.00	0.00	0.00	0.00	-Do-
150.	-do-	-do-	non-conduct of physical verification of stores/stock	0.00	0.00	0.00	0.00	0.00	-Do-
151.	DDO Exp Directorate of Training (IRS) Lhr.	F-4508	Splitting of orders due to lack of planning of annual requirements	0.00	0.00	0.00	0.00	0.00	-Do-

152.	-do-	-do-	Non deduction of conveyance allowance during leave with full pay	0.00	0.00	0.00	0.005	0.005	-Do-
153.	-do-	-do-	Non-disposal of old newspapers & other stores periodicals	0.00	0.00	0.00	0.00	0.00	-Do-
154.	-do-	-do-	Irregular Exp. on courier and pilot services	0.00	0.00	0.00	0.00	0.00	-Do-
155.	-do-	-do-	Excess purchase of uniform as compared to available strength	0.00	0.00	0.00	0.263	0.263	-Do-
156.	-do-	-do-	Non-conduction of internal audit	0.00	0.00	0.00	0.00	0.00	-Do-
157.	Director of Internal Audit (IR) Lhr.	F-4519	Inadmissible payment on conferences / seminars/ workshops	0.00	0.00	0.00	0.050	0.050	-Do-
158.	-do-	-do-	Non/short recv. of Group Insurance and Benevolent Fund	0.00	0.00	0.00	0.013	0.013	-Do-
159.	-do-	-do-	In-admissible payment on account of Integrated Allowance	0.00	0.00	0.00	0.011	0.011	-Do-
160.	-do-	-do-	Inadmissible payment of Special Allowance under defunct head of account	0.00	0.00	0.00	15.300	15.300	-Do-
161.	-do-	-do-	Excess payment of daily allowance	0.00	0.00	0.00	0.006	0.006	-Do-
162.	-do-	-do-	Non deduction of Benevolent Fund	0.00	0.00	0.00	0.006	0.006	-Do-
163.	-do-	-do-	Irregular payment of instruction & Additional allowance	0.00	0.00	0.00	0.003	0.003	-Do-
164.	DC Imp. MCC Fsd	F-130	No-levy of RD due to misclassification of goods	0.00	0.00	0.038	0.00	0.038	-Do-
165.	-do-	-do-	Short real. of I.Tax at value of separately charged additional Cus. duty	0.034	0.00	0.00	0.00	0.034	-Do-

166.	-do-	-do-	Short-real. of government rev. due to application of less rate of exchange for determination of Cus. value of Imported goods	0.00	0.00	0.023	0.00	0.023	-Do-
167.	DC DTRE MCC Fsd	F-132	Late-conduct of post exportation audit of DTRE approvals	0.00	0.00	0.00	0.00	0.00	-Do-
168.	-do-	-do-	Irregular conducting the Desk Audit	0.00	0.00	0.00	0.00	0.00	-Do-
169.	DDO MCC Fsd	F-133	Non surrendering /excess utilization Budget Grant	0.00	0.00	0.00	3.446	3.446	-Do-
170.	-do-	-do-	Inadmissible payment of Special Allowance under defunct head of account	0.00	0.00	0.00	0.00	0.00	-Do-
171.	-do-	-do-	In-admissible payment on account of Integrated Allowance	0.00	0.00	0.00	0.016	0.016	-Do-
172.	-do-	-do-	Non /Short recv. of Group Insurance from Gazetted Officers	0.00	0.00	0.00	0.013	0.013	-Do-
173.	-do-	-do-	Inadmissible payment of fixed TA/DA	0.00	0.00	0.00	0.005	0.005	-Do-
174.	-do-	-do-	Non conducting physical verification	0.00	0.00	0.00	0.00	0.00	-Do-
175.	DDO Adjudication Fsd	F-134	Non surrendering /excess utilization Budget Grant	0.00	0.00	0.00	1.022	1.022	-Do-
176.	-do-	-do-	Non/Short deduction of ST / I.Tax	0.00	0.012	0.00	0.00	0.012	-Do-
177.	-do-	-do-	Excess payment of repair of machinery bill	0.00	0.00	0.00	0.010	0.010	-Do-
178.	-do-	-do-	Non conducting physical verification	0.00	0.00	0.00	0.00	0.00	-Do-
179.	DC Cus. (R & R) MCC Fsd	F-135	Non finalization of pending cases of rebate pending more than 90 days in One Cus.	0.00	0.00	0.00	0.00	0.00	-Do-
180.	-do-	-do-	Non issuance of check of sanctioned amount of rebate	0.00	0.00	0.00	0.00	0.00	-Do-

181.	-do-	-do-	Non-initiating the rebate payment through WeBOC resulting into non-finalization of rebate cases pending more than 90 days	0.00	0.00	0.00	0.00	0.00	-Do-
182.	Director I & I (SWH) Fsd	F-136	Non destruction/disposal of confiscated goods	0.00	0.00	0.00	0.00	0.00	-Do-
183.	-do-	-do-	Misclassification of Duty and Taxes collected at the time of auction	0.00	0.00	0.00	0.00	0.00	-Do-
184.	DC Cus. Bonds MCC Fsd	F-137	Short-real. of government rev.s due to excess consumption of bonded raw material	0.00	0.00	0.012	0.00	0.012	-Do-
185.	AC Cus. EPZ MCC Skt.	F-123	Non conduct of annual audit of units working in Export Processing Zone	0.00	0.00	0.00	0.00	0.00	-Do-
186.	DC Cus. NLC Dry port Lhr.	F-403	Short-real. of government rev. due to under valuation of Imported goods (Remote control)	0.00	0.00	0.014	0.00	0.014	-Do-
187.	Assistant Collector, Auction Cell MCC, Isd.	F-212	Non deposit 1/4 th auctioned amount in government exchequer	0.00	0.00	0.00	0.920	0.920	-Do-
188.	-do-	-do-	Non recv. of commission charges on refunded amount	0.00	0.00	0.00	0.006	0.006	-Do-
189.	-do-	-do-	Non deduction of WH tax	0.193	0.00	0.00	0.00	0.193	-Do-
190.	-do-	-do-	Non-submission of WH statements and payment of taxes in improper heads of Accounts	0.00	0.00	0.00	0.00	0.00	-Do-
191.	-do-	-do-	Issuance of refund on incomplete particulars and non signature of DA Register entries	0.00	0.00	0.00	0.00	0.00	-Do-

192.	-do-	-do-	Improper maintenance of lots/lots record during auction at AFU	0.00	0.00	0.00	0.00	0.00	-Do-
193.	Assistant Collector, DTRE Cell MCC, Isd.	F-213	Short Deposit of Duty and Taxes	0.00	0.00	0.235	0.00	0.235	-Do-
194.	-do-	-do-	Short Deposit of Additional Cus. Duty and other Taxes	0.00	0.00	0.153	0.00	0.153	-Do-
195.	-do-	-do-	Non recv. of Surcharge	0.00	0.00	0.100	0.00	0.100	-Do-
196.	-do-	-do-	Non payment of duty and tax on unconsumed stock	0.00	0.00	0.070	0.00	0.070	-Do-
197.	Assistant Collector, Auction Cell, Directorate of I&I, Isd.	F-214	Non forfeiture of earnest money	0.00	0.00	0.423	0.00	0.423	-Do-
198.	-do-	-do-	Non-submission of WH statements	0.00	0.00	0.00	0.00	0.00	-Do-
199.	-do-	-do-	Non-signature of DA Register entries	0.00	0.00	0.00	0.00	0.00	-Do-
200.	-do-	-do-	Incorrect payment of ST from Auction Proceeds	0.00	0.00	0.00	0.00	0.00	-Do-
201.	Exp. of Directorate General of I&I, Isd.	F-215	Shot deduction of WH I.Tax	0.024	0.00	0.00	0.00	0.024	-Do-
202.	-do-	-do-	Excess payment of ST	0.00	0.014	0.00	0.00	0.014	-Do-
203.	-do-	-do-	Non-recv. of interest on Motorcycle Advances	0.00	0.00	0.00	0.076	0.076	-Do-
204.	-do-	-do-	Non initiate recv. of interest at House Building Advance	0.00	0.00	0.00	0.311	0.311	-Do-
205.	-do-	-do-	Incorrect payment of Rent of Residential Building	0.00	0.00	0.00	0.011	0.011	-Do-
206.	-do-	-do-	Incorrect payment of TA to Drivers claiming over time	0.00	0.00	0.00	0.011	0.011	-Do-

207.	-do-	-do-	Incorrect payment of law charges time barred claim and identical cases	0.00	0.00	0.00	0.540	0.540	-Do-
208.	-do-	-do-	Incorrect payment of law charges	0.00	0.00	0.00	0.120	0.120	-Do-
209.	-do-	-do-	Misclassification and splitting of purchase of printer	0.00	0.00	0.00	0.209	0.209	-Do-
210.	-do-	-do-	Non-Disposal of Old News Papers / Unserviceable Store Items	0.00	0.00	0.00	0.500	0.500	-Do-
211.	-do-	-do-	Irregular claim of Mobile Phone Facility	0.00	0.00	0.00	0.111	0.111	-Do-
212.	-do-	-do-	Incorrect payment of TA to Driver claiming over time	0.00	0.00	0.00	0.024	0.024	-Do-
213.	-do-	-do-	Non/short recv. of Group Insurance from gazetted officers	0.00	0.00	0.00	0.006	0.006	-Do-
214.	-do-	-do-	Non Maintenance of G.P. Fund Ledger of Class-IV Employees / Broad Sheets	0.00	0.00	0.00	0.00	0.00	-Do-
215.	-do-	-do-	Incorrect payment of Rent of Residential Building	0.00	0.00	0.00	0.00	0.00	-Do-
216.	Exp. of Director General Post Clearance Audit, Isd.	F-216	Non recv. of interest on Motorcycle Advance	0.00	0.00	0.00	0.025	0.025	-Do-
217.	-do-	-do-	Undue payment on purchase of goods exempt from ST	0.00	0.012	0.00	0.00	0.012	-Do-
218.	-do-	-do-	Excess payment on account of daily allowance	0.00	0.00	0.00	0.004	0.004	-Do-
219.	-do-	-do-	Non/short recv. of Group Insurance from Gazetted Officers	0.00	0.00	0.00	0.003	0.003	-Do-
220.	-do-	-do-	Short deduction of WH Tax under section 153	0.003	0.00	0.00	0.00	0.003	-Do-

221.	-do-	-do-	Non - Maintenance Of G.P.F Ledger/ Broad Sheet Of Class-IV Employees	0.00	0.00	0.00	0.00	0.00	-Do-
222.	-do-	-do-	Non Conducting Of Physical Verification Of Stores / Stocks	0.00	0.00	0.00	0.00	0.00	-Do-
223.	Exp. of Collectorate (Appeal), Isd.	F-217	Excess payment of Travelling Allowance	0.00	0.00	0.00	0.092	0.092	-Do-
224.	-do-	-do-	Non deduction/recv. of ST on payments for repair services	0.00	0.00	0.00	0.037	0.037	-Do-
225.	-do-	-do-	Excess payment of rent of hired accommodation	0.00	0.00	0.00	0.021	0.021	-Do-
226.	-do-	-do-	Inadmissible reimbursement of medical charge	0.00	0.00	0.00	0.011	0.011	-Do-
227.	-do-	-do-	Non deduction of tax @ 5% on the payment of Transport Monetization	0.003	0.00	0.00	0.00	0.003	-Do-
228.	-do-	-do-	Inadmissible payment of conveyance allowance during leave period	0.00	0.00	0.00	0.004	0.004	-Do-
229.	-do-	-do-	Non - Maintenance Of G.P.F Ledger/ Broad Sheet Of Class-IV Employees	0.00	0.00	0.00	0.00	0.00	-Do-
230.	-do-	-do-	Non Conducting Of Physical Verification Of Stores / Stocks	0.00	0.00	0.00	0.00	0.00	-Do-
231.	Receipts through Comm. Zone-II, RTO, Grw.	F-4569-Rec	Non recv. of penalty and default surcharge from refund claimant of ST Refund	0.00	0.137	0.00	0.00	0.137	-Do-
232.	-do-	-do-	Short / Non payment of ST	0.00	15.220	0.00	0.00	15.22	-Do-
233.	-do-	-do-	Non real. of ST and further tax	0.00	18.701	0.00	0.00	18.701	-Do-
234.	-do-	-do-	Incorrect sanction of ST refund due to non compliance of section 73	0.00	0.240	0.00	0.00	0.24	-Do-
235.	-do-	-do-	Incorrect sanction of ST refund	0.00	0.017	0.00	0.00	0.017	-Do-

236.	-do-	-do-	Non real. of ST from BKO's due to weak internal control	0.00	0.00	0.00	0.00	0.00	-Do-
237.	-do-	-do-	Short payment I.Tax due to unexplained investment	11.343	0.00	0.00	0.00	11.343	-Do-
238.	-do-	-do-	Non payment I.Tax due to un-reconciled/unexplained assets	3.140	0.00	0.00	0.00	3.14	-Do-
239.	-do-	-do-	Non payment I.Tax due to unexplained exempt income	0.526	0.00	0.00	0.00	0.526	-Do-
240.	-do-	-do-	Incorrect payment of refund of I.Tax due to weak internal control	0.376	0.00	0.00	0.00	0.376	-Do-
241.	-do-	-do-	Non-recv. of penalty due late filing of I.Tax return	0.040	0.00	0.00	0.00	0.04	-Do-
242.	-do-	-do-	Short payment I.Tax due to concealment of production and Sales	152.182	0.00	0.00	0.00	152.182	-Do-
243.	Comm. IR Zone-V, CRTO Lhr.	F-4516	Non-real. of Default Surcharge against the advances received from customers	0.00	0.337	0.00	0.00	0.337	-Do-
244.	-do-	-do-	Short real. of WHST from Un-Registered suppliers and inadmissible adjustment of input tax	0.00	0.037	0.00	0.00	0.037	-Do-
245.	PRAL, Isd.	F-4520	Irregular Exp. on purchase of Mobile Phone	0.00	0.00	0.00	0.090	0.090	-Do-
246.	-do-	-do-	Recruitment of officers against Company Rules	0.00	0.00	0.00	0.00	0.00	-Do-
247.	-do-	-do-	Excess payment of salary against leave without pay	0.00	0.00	0.00	0.007	0.007	-Do-
248.	DR&S, Isd.	F-4521	Non-Utilization of Funds	0.00	0.00	0.00	7.588	7.588	-Do-
249.	-do-	-do-	Misclassification of Exp.	0.00	0.00	0.00	3.010	3.010	-Do-
250.	-do-	-do-	Non-real. of ST on Services	0.00	0.013	0.00	0.00	0.013	-Do-
251.	-do-	-do-	Inadmissible payment of Computer Allowance during leave period	0.00	0.00	0.00	0.003	0.003	-Do-

252.	-do-	-do-	Non disposal of old newspapers/ unserviceable items	0.00	0.00	0.00	0.00	0.00	-Do-
253.	-do-	-do-	Non Submission of Monthly WH Tax Return By the DDO to the Comm. Inland Rev.	0.00	0.00	0.00	0.00	0.00	-Do-
254.	-do-	-do-	Non-conducting of Internal Audit	0.00	0.00	0.00	0.00	0.00	-Do-
255.	-do-	-do-	Non-Finalization of Lump-sum Payment to the Family in Lieu of LPR of Deceased Government Officer (in service death)	0.00	0.00	0.00	0.00	0.00	-Do-
256.	LTU Isd.	F-4536	Non-deduction of 25% of reward money for Welfare Fund	0.00	0.00	0.00	7.457	7.457	-Do-
257.	-do-	-do-	Un-authorized issuance of notification regarding restoration of Performance Allowance	0.00	0.00	0.00	0.00	0.00	-Do-
258.	-do-	-do-	Un-authorized/misclassified Exp. Rs. 97,798 and non-recv. of ST	0.00	0.013	0.00	0.098	0.111	-Do-
259.	-do-	-do-	In-admissible payment on account of Integrated Allowance	0.00	0.00	0.00	0.011	0.011	-Do-
260.	-do-	-do-	In-admissible payments of Washing Allowance, Dress/Uniform Allowance and fixed TA/DA b) Payment of different allowances to different employees of same category	0.00	0.00	0.00	0.009	0.009	-Do-
261.	-do-	-do-	Non /Short recv. of Group Insurance from Gazetted Officers	0.00	0.00	0.00	0.022	0.022	-Do-

262.	Exp. Incurred Through DDO, RTO, B.Pur	F-4502	Non Surrendering Of Saving	0.00	0.00	0.00	2.005	2.005	-Do-
263.	-do-	-do-	Excess payment of house rent allowance	0.00	0.00	0.00	0.333	0.333	-Do-
264.	-do-	-do-	Non recv. of interest on Loan/Advances	0.00	0.00	0.00	0.190	0.190	-Do-
265.	-do-	-do-	Irregular payment of travelling allowance on transfer/transfer grant	0.00	0.00	0.00	0.189	0.189	-Do-
266.	-do-	-do-	Non recv. of conveyance allowance during leave period	0.00	0.00	0.00	0.095	0.095	-Do-
267.	-do-	-do-	Irregular payment of Performance Allowance	0.00	0.00	0.00	0.027	0.027	-Do-
268.	-do-	-do-	Excess Payment of Pay And Allowances After Retirement	0.00	0.00	0.00	0.019	0.019	-Do-
269.	-do-	-do-	Inadmissible payment on account of integrated allowance	0.00	0.00	0.00	0.011	0.011	-Do-
270.	-do-	-do-	Non deduction of WH ST	0.00	0.007	0.00	0.00	0.007	-Do-
271.	-do-	-do-	Non recv. of WH tax in government exchequer	0.00	0.00	0.00	0.003	0.003	-Do-
272.	-do-	-do-	Non maintenance of G.P. fund ledger of class-IV employees / broad sheets	0.00	0.00	0.00	0.00	0.00	-Do-
273.	-do-	-do-	Non-verification of service books	0.00	0.00	0.00	0.00	0.00	-Do-
274.	-do-	-do-	Non Disposal of old News Papers	0.00	0.00	0.00	0.00	0.00	-Do-
275.	-do-	-do-	Non-Carrying Out of Physical Verification	0.00	0.00	0.00	0.00	0.00	-Do-
276.	Comm. Zone-I, RTO, B.Pur	F-4503	Non Payment of Penalty	0.00	0.060	0.00	0.00	0.060	-Do-
277.	-do-	-do-	Non Payment of Penalty	0.00	0.060	0.00	0.00	0.060	-Do-
278.	Comm. Zone-II, RTO, B.Pur	F-4504	Short payment of ST and further tax	0.00	1.443	0.00	0.00	1.443	-Do-
279.	-do-	-do-	Non-real. of Extra Tax	0.00	0.077	0.00	0.00	0.077	-Do-

280.	-do-	-do-	Non payment of penalty and default surcharge	0.00	0.056	0.00	0.00	0.056	-Do-
281.	-do-	-do-	Non payment of penalty and default surcharge	0.00	0.020	0.00	0.00	0.020	-Do-
282.	Comm. WH Zone, RTO, B.Pur	F-4505	Non payment of ST and Further Tax	0.00	32.992	0.00	0.00	32.992	-Do-
283.	-do-	-do-	Non payment of ST	0.00	20.287	0.00	0.00	20.287	-Do-
284.	-do-	-do-	Non payment of Further Tax	0.00	3.461	0.00	0.00	3.461	-Do-
285.	-do-	-do-	Non payment of ST and Further Tax	0.00	2.663	0.00	0.00	2.663	-Do-
286.	-do-	-do-	Non/short payment of ST and Further Tax	0.00	1.272	0.00	0.00	1.272	-Do-
287.	-do-	-do-	Short payment of ST	0.00	0.999	0.00	0.00	0.999	-Do-
288.	-do-	-do-	Non payment of ST by CNG Sector	0.00	0.00	0.00	0.00	0.00	-Do-
289.	CRTO Lhr. Exp.	F-4561	Non Recv. of 5% House Rent Charges	0.00	0.00	0.00	0.027	0.027	-Do-
290.	-do-	-do-	Inadmissible payment on account of medical charges	0.00	0.00	0.00	0.012	0.012	-Do-
291.	DC Manufacturing bond MCC Skt.	F-116	Non-renewal of license of manufacturing bond	0.00	0.00	0.00	0.00	0.00	-Do-
292.	-do-	-do-	Non revision of Analysis Certificate for determination of input output ratio	0.00	0.00	0.00	0.00	0.00	-Do-
293.	-do-	-do-	Non-furnishing of monthly returns in the prescribed format	0.00	0.00	0.00	0.00	0.00	-Do-
294.	DC Refund and Rebate MCC Skt.	F-117	Non- real. of Export Development Surcharge and WH Tax	0.132	0.00	0.00	0.00	0.132	-Do-
295.	-do-	-do-	Incorrect payment of rebate	0.00	0.00	0.021	0.00	0.021	-Do-
296.	-do-	-do-	Non finalization of pending cases of rebate	0.00	0.00	2877.00	0.00	2877.00	-Do-
297.	DC Imp. MCC Skt.	F-119	Non- real. of WH tax on returned goods cleared under Sec 22 of the Cus. Act, 1969	0.00	0.00	2.518	0.00	2.518	-Do-

298.	DDO Exp. MCC Skt.	F-122	Un-authorized payment of Conveyance Allowance	0.00	0.00	0.00	0.013	0.013	-Do-
299.	-do-	-do-	Irregular Exp. due to mis-classification	0.00	0.00	0.00	0.157	0.157	-Do-
300.	-do-	-do-	Recv. of House Building Advance under wrong head of Account	0.00	0.00	0.00	0	0.00	-Do-
301.	Comm. (IR) Layllpur Zone , RTO Fsd	F-4522	Inadmissible adjustment of input tax on packing material	0.00	1.727	0.00	0.00	1.727	-Do-
302.	Comm. (IR) WH zone, RTO Fsd	F-4583	Loss of rev. due to non invoking the provision of section 161/205	0.103	0.00	0.00	0.00	0.103	-Do-
303.	Director Intelligence & Investigatio, Fsd	F-4550	Unlawful payment of rent on account of hired transit accommodation	0.00	0.00	0.00	1.632	1.632	-Do-
304.	-do-	-do-	Unjustified/inadmissible payments on account of TA/DA	0.00	0.00	0.00	0.149	0.149	-Do-
305.	-do-	-do-	Procurement of LED's/TV through splitting of Exp.	0.00	0.00	0.00	0.222	0.222	-Do-
306.	-do-	-do-	Non/short deduction of conveyance allowance on accounts of leave salary from pay of employees	0.00	0.00	0.00	0.018	0.018	-Do-
307.	-do-	-do-	Non-real. of group insurance from Government employees	0.00	0.00	0.00	0.029	0.029	-Do-
308.	-do-	-do-	Use of vehicles beyond sanctioned strength of drivers	0.00	0.00	0.00	0.00	0.00	-Do-
309.	-do-	-do-	Irregular Exp. on account of entertainment charges	0.00	0.00	0.00	0.052	0.052	-Do-
310.	-do-	-do-	Unjustified Exp. of pay and allowances in excess of sanctioned strength.	0.00	0.00	0.00	0.00	0.00	-Do-
311.	DC Manufacturing Bond, MCC App., Lhr.	F-401	Non-furnishing of monthly and quarterly returns	0.00	0.00	0.00	0.00	0.00	-Do-

312.	-do-	-do-	Non-initiation of action against the inactive licensee	0.00	0.00	0.00	0.00	0.00	-Do-
313.	DC DTRE, MCC Mtn.	F-78	Non-Recv. of duty and taxes on misused quantity of Imported material	0.00	0.00	0.040	0.00	0.040	-Do-
314.	-do-	-do-	Short levy of Cus. duty and Non-Recv. of duty and taxes on misused quantity of Imported material	0.00	0.00	0.026	0.00	0.026	-Do-
315.	Director, Internal Audit Cus., Lhr.	F-380	Inadmissible Payment of House Rent Allowance	0.00	0.00	0.00	0.108	0.108	-Do-
316.	-do-	-do-	Short deduction of I.Tax from gross Rent	0.00	0.00	0.00	0.011	0.011	-Do-
317.	-do-	-do-	Short deduction of I.Tax on repair & services	0.012	0.00	0.00	0.00	0.012	-Do-
318.	-do-	-do-	Excess Payment on purchase of stationery items	0.00	0.00	0.00	0.012	0.012	-Do-
319.	-do-	-do-	Irregular Exp. on account of courier and pilot services	0.00	0.00	0.00	0.025	0.025	-Do-
320.	-do-	-do-	Non-payment of I.Tax on payment of self-hired accommodation-	0.00	0.00	0.00	0.130	0.130	-Do-
321.	-do-	-do-	Non-disposal of newspapers and un-serviceable stores	0.00	0.00	0.00	0.050	0.050	-Do-
322.	-do-	-do-	Unauthorized use of government vehicles without authorization under policy for monetization of transport facility	0.00	0.00	0.00	0.00	0.00	-Do-
323.	Data Processing Unit, IR, Mtn.	F-4557	Non Carrying out of Physical Verification of Stores /Stocks	0.00	0.00	0.00	0.00	0.00	-Do-
324.	-do-	-do-	Non Maintenance of G.P. Fund Ledger /Broad Sheets of Class-IV Employees	0.00	0.00	0.00	0.00	0.00	-Do-

325.	DDO, RTO Fsd	F-4548	Excess Exp. due to payment of ST on supply of goods liable to zero percent tax	0.00	0.003	0.00	0.00	0.003	-Do-
326.	Directorate of Intelligence & Investigation Inland Rev., Mtn.	F-4572	Procurement of Stationery through splitting of Exp.	0.00	0.00	0.00	0.400	0.400	-Do-
327.	-do-	-do-	Procurement of Computer Stationery through splitting of Exp.	0.00	0.00	0.00	0.250	0.250	-Do-
328.	-do-	-do-	Doubtful and irregular purchase of Uniforms	0.00	0.00	0.00	0.200	0.200	-Do-
329.	-do-	-do-	Irregular Exp. on account of Repair & Maintenance of Garden	0.00	0.00	0.00	0.060	0.060	-Do-
330.	-do-	-do-	Non real. of ST from government supplier/vendor	0.00	0.012	0.00	0.00	0.012	-Do-
331.	-do-	-do-	Short-deduction of I.Tax on account of services rendering	0.008	0.00	0.00	0.00	0.008	-Do-
332.	Comm. Zone-III LTU, Lhr.	F-4587	Non-real. of default surcharge on advances from customers	0.00	84.996	0.00	0.00	84.996	-Do-
333.	-do-	-do-	Short-real. of I.Tax due to concealment of sales	44.695	0.00	0.00	0.00	44.695	-Do-
334.	-do-	-do-	Non-deduction of WH Tax on payment to Non Resident on account of Software and IT Support Services	25.614	0.00	0.00	0.00	25.614	-Do-
335.	-do-	-do-	Non real. of further tax on supplies made to un-registered persons	0.00	15.256	0.00	0.00	15.256	-Do-
336.	Comm. Zone-III LTU, Lhr.	F-4515	Non collection of advance tax on sales to retailers	120.241	0.00	0.00	0.00	120.241	-Do-
337.	-do-	-do-	Irregular refund of ST due to time barred claim	0.00	8.933	0.00	0.00	8.933	-Do-
338.	-do-	-do-	Excess sanction of ST refund	0.00	3.769	0.00	0.00	3.769	-Do-

339.	-do-	-do-	Excess claim of input tax on Import	0.00	1.312	0.00	0.00	1.312	-Do-
340.	-do-	-do-	Non-imposition of penalty on filing of incomplete ST returns	0.00	1.08	0.00	0.00	1.08	-Do-
341.	DPC RTO Rwp.	F-4539	Non-deduction of ST from Service provider	0.00	0.024	0.00	0.00	0.024	-Do-
342.	-do-	-do-	Excess payment of Travelling Allowance	0.00	0.00	0.00	0.007	0.007	-Do-
343.	-do-	-do-	Excess payment due to payment of ST from exempt items	0.00	0.006	0.00	0.00	0.006	-Do-
344.	-do-	-do-	Inadmissible payment of conveyance allowance during leave period	0.00	0.00	0.00	0.005	0.005	-Do-
345.	-do-	-do-	Inadmissible payment of integrated allowance	0.00	0.00	0.00	0.004	0.004	-Do-
346.	-do-	-do-	Short WH of ST from Service provider	0.00	0.003	0.00	0.00	0.003	-Do-
347.	-do-	-do-	Non-surrendering of saving in budget	0.00	0.00	0.00	0.223	0.223	-Do-
348.	-do-	-do-	Non-conducting of physical verification of stores / stocks	0.00	0.00	0.00	0.00	0.00	-Do-
349.	-do-	-do-	Non - Maintenance of G.P.F Ledger/ Broad Sheet of Class-IV Employees	0.00	0.00	0.00	0.00	0.00	-Do-
350.	-do-	-do-	Non-conducting of internal Audit	0.00	0.00	0.00	0.00	0.00	-Do-
351.	Chief Comm. RTO Rwp.	F-4549	Inadmissible reimbursement of medical charges	0.00	0.00	0.00	0.029	0.029	-Do-
352.	-do-	-do-	Undue payment on purchase of goods exempt from ST	0.00	0.026	0.00	0.00	0.026	-Do-
353.	-do-	-do-	Short-deduction of I.Tax from Advocates u/s 153 (1)(b) of ITO, 2001	0.017	0.00	0.00	0.00	0.017	-Do-
354.	-do-	-do-	Non WH of ST while making payment against purchase of software	0.00	0.00	0.00	0.016	0.016	-Do-

355.	-do-	-do-	Inadmissible payment of conveyance allowance	0.00	0.00	0.00	0.013	0.013	-Do-
356.	-do-	-do-	Non-surrendering of saving in budget	0.00	0.00	0.00	9.258	9.258	-Do-
357.	-do-	-do-	Non recv. of rent due to unauthorized retention of Government Accommodation by Ex-Comm.	0.00	0.00	0.00	0.00	0.00	-Do-
358.	-do-	-do-	Non - Maintenance of G.P.F Ledger/ Broad Sheet of Class-IV Employees	0.00	0.00	0.00	0.00	0.00	-Do-
359.	-do-	-do-	Non-conducting of Internal Audit	0.00	0.00	0.00	0.00	0.00	-Do-
360.	-do-	-do-	Non Conducting of Physical Verification of Stores / Stocks	0.00	0.00	0.00	0.00	0.00	-Do-
361.	Comm. IR Corporate Zone, RTO Rwp.	F-4537	Incorrect apportionment of expenses causing potential tax effect	6.493	0.00	0.00	0.00	6.493	-Do-
362.	-do-	-do-	Excess claim of WH tax credit in return resulting in short-real. of I.Tax	4.340	0.00	0.00	0.00	4.340	-Do-
363.	-do-	-do-	Inadmissible adjustment of Workers Welfare Fund against I.Tax refund	2.006	0.00	0.00	0.00	2.006	-Do-
364.	-do-	-do-	Non-imposition of penalty u/s 182 for late filing of return	0.680	0.00	0.00	0.00	0.680	-Do-
365.	Comm. IR WH Zone, RTO Rwp.	F-4576	Short-real. of WH I.Tax on Contracts	0.067	0.00	0.00	0.00	0.067	-Do-
366.	Comm. IR Zone-II, RTO Atd.	F-4594	Short-payment of tax due to refund without verification	2.223	0.00	0.00	0.00	2.223	-Do-
367.	-do-	-do-	Non-real. of WH Tax on Fee for Technical Services	1.122	0.00	0.00	0.00	1.122	-Do-
368.	-do-	-do-	Non-levy of default surcharge u/s 205(1B) of the I.Tax Ordinance, 2001	0.117	0.00	0.00	0.00	0.117	-Do-
369.	-do-	-do-	Non-real. of Further Tax	0.00	0.152	0.00	0.00	0.152	-Do-

370.	Comm. Zone-IV, CRTO LHR	F-4595	Loss of I.Tax rev. due to concealment of closing stock	0.549	0.00	0.00	0.00	0.549	-Do-
371.	Comm. (IR) Corporate Zone RTO Psh.	F-4541	Incorrect claim of exemption of tax credit	0.00	0.00	0.00	0.00	0.00	-Do-
372.	DDO, Chief Comm. (IR) RTO, Psh.	F-4558	Non disposal of non used Furniture approximate valuing Rs.	0.00	0.00	0.00	0.150	0.150	-Do-
373.	-do-	-do-	Non deduction of WH ST on repair of Machinery and Equipment	0.00	0.00	0.00	0.032	0.032	-Do-
374.	-do-	-do-	Non/short deduction of benevolent fund	0.00	0.00	0.00	0.026	0.026	-Do-
375.	-do-	-do-	Non withheld and deduction of Tax on Rent paid on the behalf of Govt. employees	0.00	0.00	0.00	0.023	0.023	-Do-
376.	-do-	-do-	Non disposal of unserviceable items and scraps	0.00	0.00	0.00	0.018	0.018	-Do-
377.	-do-	-do-	Inadmissible payment of integrated allowance to categories of employees not entitled to draw	0.00	0.00	0.00	0.015	0.015	-Do-
378.	-do-	-do-	Non-recv. of Performance Allowance during leave period	0.00	0.00	0.00	0.014	0.014	-Do-
379.	-do-	-do-	Non recv. of ST on Services	0.00	0.008	0.00	0.00	0.008	-Do-
380.	-do-	-do-	Non-Submission of Monthly WH Tax Return by the DDO to the Comm. Inland Rev.	0.00	0.00	0.00	0.00	0.00	-Do-
381.	-do-	-do-	Non-Carrying out of physical verification of Stores/Stocks	0.00	0.00	0.00	0.00	0.00	-Do-
382.	-do-	-do-	Non-Maintenance of G. P. Fund Ledger of Class-IV Employees/ Broad Sheets	0.00	0.00	0.00	0.00	0.00	-Do-
383.	DDO, Data Processing Unit RTO, Psh.	F-4554	Non Surrendering of Savings - Rs. 95,053/-	0.00	0.00	0.00	0.00	0.00	-Do-

384.	-do-	-do-	Irregular/Unauthorised payment under the head "Printing & Publications"	0.00	0.00	0.00	0.013	0.013	-Do-
385.	-do-	-do-	Non maintenance of GP Fund ledger of Class-IV employees	0.00	0.00	0.00	0.00	0.00	-Do-
386.	-do-	-do-	Non-Verification of Service Books by Audit Officer	0.00	0.00	0.00	0.00	0.00	-Do-
387.	-do-	-do-	Non Carrying out of physical verification of Stores/Stocks	0.00	0.00	0.00	0.00	0.00	-Do-
388.	-do-	-do-	Non conduct of Internal Audit	0.00	0.00	0.00	0.00	0.00	-Do-
389.	-do-	-do-	Non carried over of Internal Check of Cash Book	0.00	0.00	0.00	0.00	0.00	-Do-
390.	-do-	-do-	Non maintenance of Leave record	0.00	0.00	0.00	0.00	0.00	-Do-
391.	Comm. (IR) East Zone, RTO, Isd.	F-4571	Non-real. of penalty for late filling ST returns under section 33 of the ST Act 1990	0.00	0.060	0.00	0.00	0.060	-Do-
392.	Comm. (IR) East Zone, RTO, Isd.	F-4589	Loss of rev. due to non invoking the provision of section 182 of the I.Tax Ordinance, 2001	0.240	0.00	0.00	0.00	0.240	-Do-
393.	Data Processing Unit (IR) RTO, Grw.	F-4532	Non recv. of conveyance allowance	0.00	0.00	0.00	0.005	0.005	-Do-
394.	-do-	-do-	Non disposal of obsolete/unserviceable stores	0.00	0.00	0.00	0.00	0.00	-Do-
395.	-do-	-do-	Non submission of monthly WH tax return	0.00	0.00	0.00	0.00	0.00	-Do-
396.	Chief Comm. (IR) RTO, Grw.	F-4544	Irregular Exp. on account of repair & maintenance of Garden	0.00	0.00	0.00	0.050	0.050	-Do-
397.	-do-	-do-	Irregular payment on account of medical charges	0.00	0.00	0.00	0.062	0.062	-Do-
398.	-do-	-do-	Non carrying out of physical verification of stores / stocks	0.00	0.00	0.00	0.00	0.00	-Do-
399.	Comm. (IR) Zone-I RTO, Grw.	F-4525	Excess determination of I.Tax refund due to excess claim of advance tax	10.00	0.00	0.00	0.00	10.00	-Do-

400.	DC BWH& DTRE MCC Psh.	F-134	Short-real. of custom duty on Imported goods	0.00	0.00	10.340	0.00	10.340	-Do-
401.	-do-	-do-	Non feeding (debiting) locally procured inputs into Weboc computerized system	0.00	0.00	0.00	0.00	0.00	-Do-
402.	DC EPZ MCC Psh.	F-140	Irregular export of goods to tariff area in violation of EPZ rules	0.00	0.00	0.00	0.00	0.00	-Do-
403.	-do-	-do-	Non conduct of annual audit of units working in Export Processing Zone	0.00	0.00	0.00	0.00	0.00	-Do-
404.	DC Imp. AFU MCC Psh.	F-133	Non-real. of govt rev. due to inadmissible benefit of 5 th Schedule to the Cus. Act 1969	0.00	0.00	0.047	0.00	0.047	-Do-
405.	-do-	-do-	Non real. of additional custom duty under SRO. 630(I)/2018	0.00	0.00	0.028	0.00	0.028	-Do-
406.	DC SWH Nowshera MCC Psh.	F-137	Short- real. of government rev. due to application of incorrect rate of exchange	0.00	0.00	0.032	0.00	0.032	-Do-
407.	DDO ExpMCC Psh.	F-138	Irregular Exp. on courier and pilot services	0.00	0.00	0.00	0.082	0.082	-Do-
408.	-do-	-do-	Excess/ Irregular payment on account of hiring charges	0.00	0.00	0.00	0.058	0.058	-Do-
409.	-do-	-do-	Short-Deduction of I.Tax while making payment for supply of goods	0.025	0.00	0.00	0.00	0.025	-Do-
410.	-do-	-do-	Short recv. of house rent charges	0.00	0.00	0.00	0.018	0.018	-Do-
411.	Directorate of IOCO Cus. Lhr.	F-399	Doubtful Exp. on account of repair of machinery	0.00	0.00	0.00	0.241	0.241	-Do-
412.	-do-	-do-	Non deduction of conveyance allowance during leave on full pay	0.00	0.00	0.00	0.031	0.031	-Do-
413.	-do-	-do-	Non recv. of Interest on motorcycle advance	0.00	0.00	0.00	0.026	0.026	-Do-

414.	-do-	-do-	Excess claim of hotel charges without receipt at stations with ordinary daily rates	0.00	0.00	0.00	0.022	0.022	-Do-
415.	-do-	-do-	Inadmissible payment of mileage allowance	0.00	0.00	0.00	0.015	0.015	-Do-
416.	-do-	-do-	Inadmissible payment on account of conveyance allowance	0.00	0.00	0.00	0.011	0.011	-Do-
417.	-do-	-do-	Short real. of Benevolent Fund	0.00	0.00	0.00	0.015	0.015	-Do-
418.	-do-	-do-	Non-maintenance of cash book	0.00	0.00	0.00	0.00	0.00	-Do-
419.	-do-	-do-	Non disposal of unserviceable items/ stores	0.00	0.00	0.00	0.00	0.00	-Do-
420.	DDO/ Chief Comm. - RTO -II LHR	F-4506	Irregular payment on account of house requisition – Rs. 347,206	0.00	0.00	0.00	0.347	0.347	-Do-
421.	-do-	-do-	In-admissible payment on account of Ta/Da amounting to Rs.84,800	0.00	0.00	0.00	0.084	0.084	-Do-
422.	-do-	-do-	Overpayment of pay & allowance	0.00	0.00	0.00	0.033	0.033	-Do-
423.	-do-	-do-	Computer allowance to non computer personnel– Rs.18,000	0.00	0.00	0.00	0.018	0.018	-Do-
424.	-do-	-do-	In-admissible payment on account of ta/da amounting to rs.16,160	0.00	0.00	0.00	0.016	0.016	-Do-
425.	-do-	-do-	In-admissible payment on account of ta/da amounting to rs.6,375	0.00	0.00	0.00	0.006	0.006	-Do-
426.	-do-	-do-	In-admissible payment on account of ta/da amounting to rs.2,838	0.00	0.00	0.00	0.003	0.003	-Do-
427.	-do-	-do-	Non carrying out of physical verification of stores / stocks	0.00	0.00	0.00	0.00	0.00	-Do-
428.	-do-	-do-	Non maintenance of g.p.fund ledger/ broad sheets of class-iv employees	0.00	0.00	0.00	0.00	0.00	-Do-

429.	Comm. Zone -I - RTO -II LHR	F-4509	Incorrect claim of WH Tax and Advance Tax Rs. - RS. 8.021 million	8.021	0.00	0.00	0.00	8.021	-Do-
430.	-do-	-do-	Tax Loss due to non invoking the provisions of section 111 of the I.Tax Ordinance - Rs. 0.255 million	0.255	0.00	0.00	0.00	0.255	-Do-
431.	-do-	-do-	Short real. of Workers Welfare Fund - Rs. 0.210 million	0.210	0.00	0.00	0.00	0.210	-Do-
432.	-do-	-do-	Non recv. of Penalty due to late submission of return – Rs.10,000	0.010	0.00	0.00	0.00	0.010	-Do-
433.	Comm.- Zone II - RTO -II LHR	F-4512	Excess refund claim amounting to Rs. 2,451,798	2.452	0.00	0.00	0.00	2.452	-Do-
434.	-do-	-do-	Non real. of Worker Welfare Fund Rs. 137,200	0.137	0.00	0.00	0.00	0.137	-Do-
435.	-do-	-do-	Non real. of further ST on supplies made to un-registered person – Rs. 3,161,257	0.00	3.161	0.00	0.00	3.161	-Do-
436.	Comm.- Zone IV - RTO -II LHR	F-4513	Short real. of I.Tax on exports	0.248	0.00	0.00	0.00	0.248	-Do-
437.	Comm.- Zone V - RTO -II LHR	F-4510	Non deduction of WH tax – Rs.5,099,814	5.10	0.00	0.00	0.00	5.10	-Do-
438.	-do-	-do-	Short payment of tax due to incorrect adjustment of final tax against normal tax- Rs.938,380	0.938	0.00	0.00	0.00	0.938	-Do-
439.	-do-	-do-	Short real./payment of WH tax due to claimed excessive tax credit -Rs. 281,992	0.282	0.00	0.00	0.00	0.282	-Do-
440.	-do-	-do-	Non deduction of WH tax on advertisement under section 153 (1)(b) of the I.Tax Ordinance 2001 - Rs. 207,732	0.208	0.00	0.00	0.00	0.208	-Do-

441.	Comm. IR WH Zone RTO - Grw.	F-4565	Short deduction of WH tax on payment of profit on debt under section 151(1)(d) of I.Tax Ordinance 2001- Rs. 9,390,591	9.391	0.00	0.00	0.00	9.391	-Do-
442.	DDO / Chief Comm. RTO Atd. (Exp.)	F-4586	Excess payment of House Rent Allowance	0.00	0.00	0.00	0.017	0.017	-Do-
443.	-do-	-do-	Inadmissible payment of Conveyance Allowance	0.00	0.00	0.00	0.014	0.014	-Do-
444.	-do-	-do-	Inadmissible payment on account of Integrated Allowance	0.00	0.00	0.00	0.005	0.005	-Do-
445.	-do-	-do-	Non carrying of physical verification of stores/stocks.	0.00	0.00	0.00	0.00	0.00	-Do-
446.	FBR (Headquart ers), Isd. (2019-20)	F-4568	Non-conducting of Physical Verification of Stores / Stocks	0.00	0.00	0.00	0.00	0.00	-Do-
447.	-do-	-do-	Non-Conducting of Internal Audit	0.00	0.00	0.00	0.00	0.00	-Do-
448.	Chief Coordinator (MIS), Computer Wing, Isd.	F-4584	Non finalization of disciplinary proceeding	0.00	0.00	0.00	0.00	0.00	-Do-
449.	-do-	-do-	Non submission of monthly WH returns by DDO	0.00	0.00	0.00	0.00	0.00	-Do-
450.	-do-	-do-	Non-conducting of Internal Audit	0.00	0.00	0.00	0.00	0.00	-Do-
451.	-do-	-do-	Non-Carrying out of Physical Verification of Stores/Stocks	0.00	0.00	0.00	0.00	0.00	-Do-
452.	-do-	-do-	Non completion of service books of Non-Gazetted Employees	0.00	0.00	0.00	0.00	0.00	-Do-
453.	-do-	-do-	Non - maintenance of GPF ledger/ broad sheet of Class-IV Employees	0.00	0.00	0.00	0.00	0.00	-Do-
454.	Rev. Division, Isd.	F-4523	Inadmissible payment/reimbu rsement of medical charges	0.00	0.00	0.00	0.004	0.004	-Do-
455.	-do-	-do-	Improper /Non- maintenance of the record of official vehicles.	0.00	0.00	0.00	0.00	0.00	-Do-

456.	-do-	-do-	Non-conducting of Internal Audit	0.00	0.00	0.00	0.00	0.00	-Do-
457.	-do-	-do-	Non completion of service books of Non-Gazetted employees	0.00	0.00	0.00	0.00	0.00	-Do-
458.	-do-	-do-	Non-Carrying of Physical Verification of Stores/Stocks	0.00	0.00	0.00	0.00	0.00	-Do-
459.	Director General, (I&I), IR, Isd.	F-4524	Non completion of service books of Non-Gazetted employees	0.00	0.00	0.00	0.00	0.00	-Do-
460.	-do-	-do-	Non - maintenance of GPF ledger/ broad sheet of Class-iv employees	0.00	0.00	0.00	0.00	0.00	-Do-
461.	-do-	-do-	Non-Carrying of Physical Verification of Stores/Stocks.	0.00	0.00	0.00	0.00	0.00	-Do-
462.	DG Internal Audit, Isd.	F-4580	Non-conducting of Internal Audit	0.00	0.00	0.00	0.00	0.00	-Do-
463.	-do-	-do-	Non completion/verification of service books of Non-Gazetted employees	0.00	0.00	0.00	0.00	0.00	-Do-
464.	-do-	-do-	Non - maintenance of GPF ledger/ broad sheet of Class-IV employees	0.00	0.00	0.00	0.00	0.00	-Do-
465.	-do-	-do-	Non-Carrying of Physical Verification of Stores/Stocks	0.00	0.00	0.00	0.00	0.00	-Do-
466.	DC Cus. (Bonds) AFU, Isd.	F-211	Doubtful sales by M/s Iman Diplomatic Bonded Warehouse	0.00	0.00	0.00	0.00	0.00	-Do-
467.	-do-		Non-revision of input-output ratios	0.00	0.00	0.00	0.00	0.00	-Do-
468.	DC Cus. (BG) AFU, Isd.	F-218	Improper/incomplete maintenance and provision of incorrect record of bank guarantee	0.00	0.00	0.00	0.00	0.00	-Do-
469.	DDOMCC, Mtn.	F-80	Inadmissible payment of stationery items at higher rates	0.00	0.00	0.00	0.009	0.009	-Do-
470.	-do-	-do-	Non maintenance of log books and movement register	0.00	0.00	0.00	0.00	0.00	-Do-

471.	-do-	-do-	Un-equal assignment of law cases to advocates on penal	0.00	0.00	0.00	0.00	0.00	-Do-
472.	DC, Imp., MCC, Mtn.	F-81	Short-real. of rev. due to non-inclusion of insurance and landing charges in the assessed value of Imported goods	0.00	0.00	0.010	0.00	0.010	-Do-
473.	DC, T-10 Railway Station, Lhr.	F-381	Short real. of government rev. due to misclassification , thereon inadmissible exemption of sixth schedule	0.00	0.00	0.012	0.00	0.012	-Do-
474.	-do-	-do-	Illegal Clearance of banned Imported goods	0.00	0.00	0.00	0.00	0.00	-Do-
475.	-do-	-do-	Short-real. of government rev. due to under valuation of Imported goods	0.00	0.00	10.151	0.00	10.151	-Do-
476.	-do-	-do-	Non-real. of government rev. due to non-levy additional Cus. duty on Imported goods	0.00	0.00	1.114	0.00	1.114	-Do-
477.	-do-	-do-	Short-real. of government rev. due to under valuation of Imported goods	0.00	0.00	0.270	0.00	0.270	-Do-
478.	-do-	-do-	Short-real. of government rev. due to under valuation of Imported goods	0.00	0.00	0.014	0.00	0.014	-Do-
479.	-do-	-do-	Short-real. of government rev. due to non-collection of Additional ST	0.00	0.393	0.00	0.00	0.393	-Do-
480.	-do-	-do-	Short-real. of government rev. due to under valuation of Imported goods	0.00	0.00	0.232	0.00	0.232	-Do-
481.	-do-	-do-	Short-real. of government rev. due to under valuation of Imported goods	0.00	0.00	0.073	0.00	0.073	-Do-
482.	-do-	-do-	Short-real. of government rev. due to under valuation of Imported goods	0.00	0.00	0.378	0.00	0.378	-Do-

483.	DC, Cus., Baggage, AFU, Lhr.	F-382	Non-assessment of goods brought in commercial quantity at statuary rate	0.00	0.00	0.049	0.00	0.049	-Do-
484.	-do-	-do-	Non-real. of duty and taxes on items inadmissible under free allowance of the Baggage Rules	0.00	0.00	0.028	0.00	0.028	-Do-
485.	DC, Cus., Wagha Lhr.	F-383	Short - real. of I.Tax	1.752	0.00	0.00	0.00	1.752	-Do-
486.	-do-	-do-	Irregular Release and Inadmissible concession of 5 th Schedule to Cus. Act and 8 th Schedule to ST Act, 1990 to the goods that are locally manufactured under purview of CGO 11/2007.	0.00	6.654	0.00	0.00	6.654	-Do-
487.	-do-	-do-	Short real. of WH tax under SRO 1125(I)/2011	0.090	0.00	0.00	0.00	0.090	-Do-
488.	DC, Cus., SWH Shahnoor Lhr.	F-384	Loss of govt. Rev. due to non/ short real. of penalty	0.00	0.00	0.070	0.00	0.070	-Do-
489.	-do-	-do-	Improper maintenance of record	0.00	0.00	0.00	0.00	0.00	-Do-
490.	DC, Cus., GPO Lhr.	F-391	Blockade of government rev. due to non- disposal of un- delivered parcels	0.00	0.00	0.00	0.00	0.00	-Do-
491.	DC, Cus, Imp. AFU Lahore	F-392	Short-realization of govt revenue due to inadmissible benefit of 5 th Schedule	0.00	0.00	0.417	0.00	0.417	-Do-
492.	-do-	-do-	Non-realization of Federal Excise Duty	0.00	2.204	0.00	0.00	2.204	-Do-
493.	-do-	-do-	Non- realization of Sales Tax due to Inadmissible benefit under 6th Schedule	0.00	0.910	0.00	0.00	0.910	-Do-

494.	-do-	-do-	Non- realization of Sales tax and allied taxes due to Inadmissible benefit under 6th Schedule	0.00	1.002	0.00	0.00	1.002	-Do-
495.	-do-	-do-	Non- realization of Sales tax and allied taxes due to Inadmissible benefit under 6th Schedule	0.00	1.119	0.00	0.00	1.119	-Do-
496.	-do-	-do-	Short-realization of revenue due to non-inclusion of insurance at the time of assessment of customs value of imported goods	0.00	0.00	0.110	0.00	0.110	-Do-
497.	DG Internal Audit Isd.	F-4580	Non-Surrendering of un-Utilized Budget	0.00	0.00	0.00	1.533	1.533	-Do-
498.	CRTO, Lahore	18801-IT	Unlawful grant of tax refund	8.64	0.00	0.00	0.00	8.64	Do-
499.		18898-IT	Unlawful grant of tax refund	11.11	0.00	0.00	0.00	11.11	Do-
500.		19097-IT	Unlawful grant of tax refund	1.70	0.00	0.00	0.00	1.70	Do-
501.		19039-IT	Unlawful grant of tax refund	2.20	0.00	0.00	0.00	2.20	Do-
502.		19211-IT	Unlawful grant of tax refund	46.73	0.00	0.00	0.00	46.73	Do-
503.		19333-IT	Unlawful grant of tax refund	27.35	0.00	0.00	0.00	27.35	Do-
504.		RTO, Faisalabad	18825-IT	Unlawful grant of tax refund	20.81	0.00	0.00	0.00	20.81
505.	RTO Gujranwala	19014-IT	Unlawful grant of tax refund	2.07	0.00	0.00	0.00	2.07	Do-
506.	RTO Rawalpindi	18761-IT	Unlawful grant of tax refund	8.92	0.00	0.00	0.00	8.92	Do-

507.		18976-IT	Unlawful grant of tax refund	5.43	0.00	0.00	0.00	5.43	Do-
508.		19201-IT	Unlawful grant of tax refund	3.33	0.00	0.00	0.00	3.33	Do-
509.		19083-IT	Unlawful grant of tax refund	1.88	0.00	0.00	0.00	1.88	Do-
510.		18699-IT	Unlawful grant of tax refund	2.15	0.00	0.00	0.00	2.15	Do-
511.	LTU Islamabad	18676-IT	Unlawful grant of tax refund	542	0.00	0.00	0.00	542	Do-
512.		19114-IT	Unlawful grant of tax refund	885.75	0.00	0.00	0.00	885.75	Do-
513.		18546-IT	Unlawful grant of tax refund	35.41	0.00	0.00	0.00	35.41	Do-
514.		18543-IT	Unlawful grant of tax refund	81.69	0.00	0.00	0.00	81.69	Do-
515.	LTU Lahore	19173-IT	Unlawful grant of tax refund	68.51	0.00	0.00	0.00	68.51	Do-
516.		19175-IT	Unlawful grant of tax refund	30.76	0.00	0.00	0.00	30.76	Do-
517.		18485-IT	Unlawful grant of tax refund	1.35	0.00	0.00	0.00	1.35	Do-
518.	RTO Lahore	18483-IT	Unlawful grant of tax refund	1.69	0.00	0.00	0.00	1.69	Do-
Total Lahore				60,677.28	24,449.39	5,191.24	828.24	91,136.17	

Sectoral Audit Of Payment Of Taxes By Steel Sector

S. No.	Name of Formation	AIR No	Audit Observation No.	Subject of Audit Observation	Amount
1	RTO Peshawar	F- 4596	04-IT	Issuance of Income Tax exemption certificate without mentioning reference number of	0

				electricity bills	
2	RTO Gujranwala	F- 4596	04-ST	Adjustment certificate issued without certifying the transactions through banking channels	0
3	CRTO Lahore	F- 4596	06-IT	Wrong registration of taxpayers in Income Tax	0
4	CRTO Lahore	F- 4596	07-ST	Non registration of taxpayers Sales Tax	0

DGAIR & Customs Karachi

(Rs. in million)

S. No.	Name of Formation	No. of Paras /DP No.	Title of Para	Amount of Audit Observation				Total Amount	Nature of Audit Observation
				Direct Taxes	Indirect Taxes	Customs	Expenditure		
Inland Revenue (Karachi)									
1	Director Internal Audit Hyderabad	05	Un verified Head of A/C	0	0	0	0	0	Violation of Rules/Law
2		07	Non maintenance of record	0	0	0	0	0	Violation of Rules/Law
3		08	Non deduction of S.S.T on A/C of law charges	0	0	0	0.01	0.01	Sub-rule 3 of rule 3 sales tax special procedure (Withholding) Rules.
4	Asst. Director DPU, Quetta	03	Doubtful purchase of uniforms & Liveries	0	0	0	0.15	0.15	Violation of Rules/Law
5		04	Un authorized payment on A/C of Utility bills	0	0	0	0.21	0.21	Violation of Rules/Law
6		05	Non obtaining of Surety/ Fidelity bond	0	0	0	0	0	Violation of Rules/Law
7		06	Non conduction of physical verification of stores	0	0	0	0	0	Violation of Rules/Law
8		07	Non preparation	0	0	0	0	0	Violation of Rules/Law

			of TA appropriation register						
9	Federal Treasury Officer Hyderabad	04	Non conducting of internal Audit	0	0	0	0	0	Violation of Rules/Law
10		05	Non preparation of TA appropriation register	0	0	0	0	0	Violation of Rules/Law
11		06	Non conducting of physical verification of stores	0	0	0	0	0	Violation of Rules/Law
12	Asst. Director DPU, Hyderabad	03	Non conducting of internal Audit	0	0	0	0	0	Violation of Rules/Law
13		04	Non preparation of TA appropriation register	0	0	0	0	0	Violation of Rules/Law
14		05	Non conduction of physical verification of stores	0	0	0	0	0	Violation of Rules/Law
15	CCIR, LTU-II Karachi	522/Exp/k	Irregular payment on account of Law Charges	0	0	0	16.46	16.46	Violation of Rules/Law
16		14	Non obtaining of Surity/ Fidelity bond	0	0	0	0	0	Violation of Rules/Law
17		15	Non conducting of physical verification of stores	0	0	0	0	0	Violation of Rules/Law
18		16	Non preparation of TA appropriation register	0	0	0	0	0	Violation of Rules/Law
19		17	Non conducting of internal Audit	0	0	0	0	0	Violation of Rules/Law
20	CCIR, CRTO, Karachi	14	Un-authorized claim of Mobile Allowance	0	0	0	0	0	Violation of Rules/Law
21		15	Non conducting of internal Audit	0	0	0	0	0	Violation of Rules/Law
22		16	Non conducting of internal Audit	0	0	0	0	0	Violation of Rules/Law

23		17	Non conducting of physical verification of stores	0	0	0	0	0	Violation of Rule 10 of GFR Volume-I
24		18	Non obtaining of Surety/ Fidelity bond	0	0	0	0	0	Violation of Rule 10 of GFR Volume-I
25		553/ Exp/k	Irregular payment on account of Law Charges	0	0	0	14.00	14.00	Violation of Rule 10 of GFR Volume-I
26	CCIR, RTO, Hyderabad	537/ Exp/k	Irregular expenditure on DSL connections	0	0	0	0.75	0.75	Violation of Cabinet Division OM No.3(24)/2012-TCM/RA-IV dated 11th July 2012
27		534/ Exp/k	Irregular payment on account of Law Charges	0	0	0	2.30	2.30	Violation of Rule 10 of GFR Volume-I
28		13	Excess payment under the head of TA/DA	0	0	0	0.04	0.04	Violation of Rule 10 of GFR Volume-I
29		14	Non deduction of Income Tax	0	0	0	0.04	0.04	Violation of Rule 10 of GFR Volume-I
30		15	Irregular payment of A/C of Assistance package	0	0	0	45.00	45.00	Violation of Rule 10 of GFR Volume-I
31		16	Irregular payment on A/C of PM family assistance package	0	0	0	17.60	17.60	Violation of Rules/Law
32		17	Loss due to non execution of mortgage deed	0	0	0	11.80	11.80	Violation of Rules/Law
33		18	Non preparation of Medical reimbursement register	0	0	0	0	0	Violation of Rules/Law
34		19	Non conducting of internal Audit	0	0	0	0	0	Violation of Rules/Law
35		20	Non preparation of TA	0	0	0	0	0	Violation of Rules/Law

			appropriation register						
36		21	Non conducting of physical verification of stores	0	0	0	0	0	Violation of Rules/Law
37		22	Non obtaining of Surety/ Fidelity bond	0	0	0	0	0	Violation of Rules/Law
38		23	Non verification of Service Book	0	0	0	0	0	Violation of Rules/Law
39	Director IOCO, Karachi	10	Non conducting of physical verification of stores	0	0	0	0	0	Violation of Rules/Law
40		11	Non conducting of internal Audit	0	0	0	0	0	Violation of Rule 10 of GFR Volume-I
41		12	Non production of authorization of Vehicle	0	0	0	0	0	Violation of Rule 10 of GFR Volume-I
42		537/ Exp/k	Irregular expenditure on account of other services rendered	0	0	0	0.09	0.09	Violation of Rules/Law
43		537/ Exp/k	Irregular expenditure on account of other services rendered	0	0	0	0.20	0.20	Violation of Rule 10 of GFR Volume-I
44	Director I&I Hyderabad	11	Irregular payment under the head of water charges	0	0	0	0	0	Violation of Rules/Law
45		12	Excess payment under head of TA/DA	0	0	0	0.02	0.02	Violation of Rules/Law
46		13	Excess payment under head of Electricity	0	0	0	0.00	0.00	Violation of Rules/Law
47		14	Non production of authorization of Vehicle	0	0	0	0	0	Violation of Rules/Law
48		15	Non conducting of physical verification of stores	0	0	0	0	0	Violation of Rules/Law
		16	Non	0	0	0	0	0	Violation of

49			conducting of internal Audit						Rules/Law
50		17	Non execution of mortgage deed	0	0	0	0	0	Violation of Rules/Law
51	CCIR,RT O Sukkur	4	Non disposal of News papers	0	0	0	0.20	0.20	According to Para-23 GFR Vol.-I
52		5	Non verification of Service Books	0	0	0	0	0	Violation of Rules/Law
53		6	Non maintenance of record	0	0	0	0	0	Violation of Rules/Law
54		7	Non maintenance of register of advances	0	0	0	0	0	Violation of Rules/Law
55		8	Non verification of cash book	0	0	0	0	0	Violation of Rules/Law
56		9	Non conducting of internal Audit	0	0	0	0	0	Violation of Rules/Law
57		Director Training DOT Karachi	3	Non disposal of News papers	0	0	0	0.12	0.12
58		5	Non maintenance of record	0	0	0	0	0	Violation of Rules/Law
59	CCIR LTU Karachi	6673/ST/K	Irregular zero rating of Sales Tax on supply of sugar under DTRE	0	92.49	0	0	92.49	Violation of Section 4(a) of Sales Tax Act 1990
60		06	Irregular reimbursement of medical charges	0	0	0	0.25	0.25	Violation of Rule 10 of GFR Volume-I
61		07	Non disposal of News papers	0	0	0	0.36	0.36	Violation of Rule 10 of GFR Volume-I
62		08	Irregular payment of mobile phone charges	0	0	0	0.03	0.03	Violation of Rule 10 of GFR Volume-I
63		09	Non deposit of tender fee	0	0	0	0.04	0.04	Violation of Rules/Law
64		10	Non realization of stamp duty	0	0	0	0.01	0.01	Violation of Rules/Law
65		11	Non maintenance of record	0	0	0	0	0	Violation of Rules/Law
66	DPC Karachi	01	Non-Conduct of internal audit	0	0	0	0	0	Para -13 of GFR-Vol-I

67		02	Non maintenance of dead stock register	0	0	0	0	0	rule 154 of GFR Vol-I
68		04	Non preparation of TA appropriation register	0	0	0	0	0	format i.e. SY-329
69		05	Non conducting of physical verification of store stock	0	0	0	0.01	0.01	para 159 to 161 of GFR Volume-I
70	CCIR RTO-II Karachi	2	Non deduction of advances	0	0	0	8.96	8.96	Violation of Rules/Law
71		4	Non disposal of News papers	0	0	0	0.15	0.15	Violation of Rules/Law
72		5	Non deduction of zakkat	0	0	0	0.13	0.13	Violation of Rules/Law
73		9	Non deposit of tender fee	0	0	0	0.02	0.02	Violation of Rules/Law
74		10	Non conducting of physical verification of stores	0	0	0	0	0	Violation of Rules/Law
75		11	Non verification of cash book	0	0	0	0	0	Violation of Rules/Law
76	Director Internal Audit Karachi	3	Non finalization of departmental proceedings	0	0	0	0	0	Violation of Rule 10 of GFR Volume-I
77		4	Non deduction of conveyance allowance	0	0	0	0.01	0.01	Violation of Rule 10 of GFR Volume-I
78		5	Excess expenditure in pay	0	0	0	0.54	0.54	Violation of Rules/Law
79		6	Non recovery of HBA	0	0	0	0.09	0.09	Violation of Rules/Law
80		7	Improper maintenance of registers	0	0	0	0	0	Violation of Rules/Law
81		8	Non disposal of News papers	0	0	0	0.01	0.01	According to Para-23 GFR Vol.-I
82	Director I&I Karachi	1	Non invitation of tenders	0	0	0	3.20	3.20	Violation of Rule 10 of GFR Volume-I
83		2	Non surrendering of funds	0	0	0	3.10	3.10	Violation of Rule 10 of GFR Volume-I

84		3	Irregular payment of leave encashment	0	0	0	1.63	1.63	Violation of Rule 10 of GFR Volume-I
85		9	Non filling of IT return	0	0	0	1.68	1.68	Violation of Rule 10 of GFR Volume-I
86		10	Non deduction of conveyance allowance	0	0	0	0.04	0.04	Violation of Rule 10 of GFR Volume-I
87		11	Non deduction of withholding tax	0	0	0	0.10	0.10	Violation of Rules/Law
88		1	Unjustified payment on account of M.Phil/PHD allowance	0	0	0	0.06	0.06	Violation of Rules/Law
89		2	Unjustified payment on account of Audit and Accounts allowance	0	0	0	0.00	0.00	Violation of Rule 10 of GFR Volume-I
90		6	Irregular expenditure on account of POL	0	0	0	0	0	Violation of Rule 10 of GFR Volume-I
91		7	Non deduction of income tax on hiring	0	0	0	0.05	0.05	Violation of Rules/Law
92	CCIR RTO-III Karachi	8	Non disposal of News papers	0	0	0	0.19	0.19	According to Para-23 GFR Vol.-I
93		9	Non auction of junked/ unserviceable vehicles	0	0	0	0	0	Violation of Rules/Law
94		10	Non recovery of conveyance amount	0	0	0	0.03	0.03	Violation of Rules/Law
95		11	Non conducting of physical verification of stores	0	0	0	0	0	Violation of Rules/Law
96		12	Non conducting of internal Audit	0	0	0	0	0	Violation of Rules/Law
97	CCIR RTO Quetta	3	Unjustified payment on account of M.Phil/ Phd. allowance	0	0	0	0	0	Violation of Rules/Law

98		4	Irregular expenditure of conveyance charges	0	0	0	0.03	0.03	Violation of Rules/Law
99		9	Non disposal of News papers	0	0	0	0	0	Violation of Rules/Law
100		10	Non disposal of old tyres	0	0	0	0	0	Violation of Rules/Law
101		11	Non conducting of physical verification of stores	0	0	0	0	0	Violation of Rules/Law
102		12	Non conducting of internal Check	0	0	0	0	0	Violation of Rules/Law
103		13	Non recovery of conveyance amount	0	0	0	0.01	0.01	Violation of Rules/Law
104		14	Non deduction of income tax on hiring	0	0	0	0.02	0.02	Violation of Rules/Law
105		15	Non completion of service books	0	0	0	0	0	Violation of Rules/Law
106	Commissioner Zone-IV CRTO Karachi	17	inadmissible adjustment of input tax against exempt supplies	0	6.68	0	0	6.68	Section 8(2) of the Sales Tax Act, 1990 read with Rule 25 of Sales Tax
107	CRTO Zone –III Karachi	5	Irregular claim of sales tax	0	1.37	0	0	1.37	section 3 of the Sales Tax Act 1990
108		6	Non realization of Income Tax U/S 236 (H) of ITO 2001	0.04	0	0	0	0.04	Section 236H of ITO-2001
109	CCIR,RT O-II Zone-III Karachi	14	Loss of Revenue due non deduction of Tax on payment of Interest / markup U/S 151 of ITO 2001	0.02	0	0	0	0.02	Section 151 of ITO-2001
110		15	Nonpayment of sales Tax	0	0.10	0	0	0.10	Section 3 of Sales Tax Act
111	CCIR LTU-II Zone-IV Karachi	22	Irregular Claim of exemption of Sales Tax	0	11.28	0	0	11.28	Section 3 of Sales Tax act 1990

112	CCIR LTU-II Karachi	561/ Exp/k	Irregular payment on account of Law Charges	0	0	0	3.00	3.00	Violation of Rules/Law
113	CCIR RTO-III, Zone-IV Karachi	3	Non payment of extra Tax	0	0.22	0	0	0.22	58T(1) OF Sales Tax Act special procedures rule 2007
114	CCIR LTU-II Zone-II Karachi	18	Short realization of Sales Tax	0	3.65	0	0	3.65	SRO 1125(I)/201 1 dated 31.12.2011
115		34	Non realization of Further Tax	0	0.61	0	0	0.61	SRO 584(I)/2017 dated 01.07.2017
116	CCIR LTU-II, Zone-I Karachi	27	Non realization of Sales Tax	0	7.79	0	0	7.79	SRO 1125(I)/201 1 dated 31.12.2011
117		38	Loss of revenue due to excess tax credit	0.06	0	0	0	0.06	Section 148(1) in Part II of the First Schedule.
118	CCIR, CRTO Zone-VI Karachi	10	Short payment of Sales Tax	0	22.39	0	0	22.39	SRO 504(I)/2013 dated 12.6.2013
119		12	Short payment of Sales Tax	0	6.96	0	0	6.96	SRO 1125(I) /2011 dated 31.12.2011
120	CCIR RTO-III Zone-II Karachi	6542- ST/K	Short payment of Sales Tax	0	0.63	0	0	0.63	section 3 of the Sales Tax Act 1990
121	CCIR, RTO- III,Zone-I Karachi	6601- ST/K	Short payment of Sales Tax	0	0.18	0	0	0.18	section 3 of the Sales Tax Act 1990
122	CCIR,Zon e Sukkur, RTO Sukkur,	6673- ST/K	Non payment of Sales Tax	0	62.28	0	0	62.28	section 3 of the Sales Tax Act 1990
123	CCIR Zone-II, RTO Quetta	6669- ST/K	Irregular claim of exemption of Sales Tax	0	9.03	0	0	9.03	section 3 of the Sales Tax Act 1990
124	CCIR Zone-IV, CRTO Karachi,	6697- ST/K	Short payment of Sales Tax	0	2.61	0	0	2.61	SRO 660(1)/2007 dated 30-06- 2007
125	RTO Quetta Zone-II	27	non- imposition of penalty & default	0	0.13	0	0	0.13	Section 34 sales tax act 1990
126		28	non- realization of further tax	0	0.05	0	0	0.05	Section- 3(1A) of the Sales Tax Act,1990

127		29	loss of revenue due to non-payment of income tax	0.04	0	0	0	0.04	Section 41 read with Section 111 of Income Tax Ordinance 2001
128		6506-ST/K	Non payment of Sales Tax	0	2.60	0	0	2.60	Rule 58 H (i) of Special procedures of Rule 2007
129	RTO Quetta Zone-I	18	non-realization of workers welfare fund	0.12	0	0	0	0.12	Section 4 of Workers Welfare Fund Ordinance, 1971
130		19	irregular claim/adjustment of refund adjustment	0.03	0	0	0	0.03	section 170 of ITO-2001
131	DPU Karachi	587/Exp/k	Irregular/excess amount paid on residential hiring	0	0	0	0.07	0.07	According to Ministry of Housing and Works memo No.2(3) 2003 policy dated 31-07-14 (Part IV)
132		585/Exp/K	Lapse of government money due to non-surrendering of savings	0	0	0	3.13	3.13	According to Para 13.4 of Accounting Policies and Procedures Manual all departments/entities will maintain a "Fixed Assets Register"(form 13A)
133	Incharge Data Processing Center, Karachi	586/Exp/K	Non-disposal of old news papers	0	0	0	0.06	0.06	According to Para-23 GFR Vol.-I
134	LTU Karachi	1907	Unlawful grant of tax refund	9,190.96	0	0	0	9,190.96	Rules/ Law
135		2008	Unlawful grant of tax refund	3,142.71	0	0	0	3,142.71	Rules/ Law

136		1684	Unlawful grant of tax refund	232.31	0	0	0	232.31	Rules/ Law
137	LTU-II Karachi	1691	Unlawful grant of tax refund	781.22	0	0	0	781.22	Rules/ Law
138		1783	Unlawful grant of tax refund	564.23	0	0	0	564.23	Rules/ Law
139		1703	Unlawful grant of tax refund	50.94	0	0	0	50.94	Rules/ Law
140	CRTO Karachi	1717	Unlawful grant of tax refund	6.98	0	0	0	6.98	Rules/ Law
141		1984	Unlawful grant of tax refund	501.27	0	0	0	501.27	Rules/ Law
142	RTO-II Karachi	1763	Unlawful grant of tax refund	4.71	0	0	0	4.71	Rules/ Law
143		1816	Unlawful grant of tax refund	547.74	0	0	0	547.74	Rules/ Law
144	RTO-III Karachi	1874	Unlawful grant of tax refund	615.69	0	0	0	615.69	Rules/ Law
145	RTO Hyderabad	1836	Unlawful grant of tax refund	88.41	0	0	0	88.41	Rules/ Law

146		1881	Unlawful grant of tax refund	65.29	0	0	0	65.29	Rules/ Law
147		1895	Unlawful grant of tax refund	0.32	0	0	0	0.32	Rules/ Law
148		1879	Unlawful grant of tax refund	0.86	0	0	0	0.86	Rules/ Law
149	RTO Quetta	1837	Unlawful grant of tax refund	35.51	0	0	0	35.51	Rules/ Law
150		1960	Unlawful grant of tax refund	14.69	0	0	0	14.69	Rules/ Law
151	LTU Karachi	1917	Non levy of penalty on late/ non filing of returns	95.84	0	0	0	95.84	Rules/ Law
152		1954	Non levy of penalty on late/ non filing of returns	0.46	0	0	0	0.46	Rules/ Law
153		2011	Non levy of penalty on late/ non filing of returns	1139.95	0	0	0	1139.95	Rules/ Law
154		2016	Non levy of penalty on late/ non filing of returns	36.28	0	0	0	36.28	Rules/ Law
155	LTU-II Karachi	1682	Non levy of penalty on late/ non filing of returns	348.53	0	0	0	348.53	Rules/ Law

156		1690	Non levy of penalty on late/ non filing of returns	0.13	0	0	0	0.13	Rules/ Law
157		1730	Non levy of penalty on late/ non filing of returns	39.78	0	0	0	39.78	Rules/ Law
158		1733	Non levy of penalty on late/ non filing of returns	12.00	0	0	0	12.00	Rules/ Law
159		1736	Non levy of penalty on late/ non filing of returns	10.00	0	0	0	10.00	Rules/ Law
160		1739	Non levy of penalty on late/ non filing of returns	13.69	0	0	0	13.69	Rules/ Law
161		1772	Non levy of penalty on late/ non filing of returns	38.62	0	0	0	38.62	Rules/ Law
162		1777	Non levy of penalty on late/ non filing of returns	816.72	0	0	0	816.72	Rules/ Law
163		1978	Non levy of penalty on late/ non filing of returns	1.42	0	0	0	1.42	Rules/ Law
164	CRTO Karachi	1708	Non levy of penalty on late/ non filing of returns	9.31	0	0	0	9.31	Rules/ Law
165		1720	Non levy of penalty on late/ non filing of returns	0.42	0	0	0	0.42	Rules/ Law
166		1803	Non levy of penalty on late/ non filing of returns	5.48	0	0	0	5.48	Rules/ Law

167	1806	Non levy of penalty on late/ non filing of returns	4.52	0	0	0	4.52	Rules/ Law
168	1858	Non levy of penalty on late/ non filing of returns	3.54	0	0	0	3.54	Rules/ Law
169	1989	Non levy of penalty on late/ non filing of returns	69.42	0	0	0	69.42	Rules/ Law
170	1993	Non levy of penalty on late/ non filing of returns	25.17	0	0	0	25.17	Rules/ Law
171	1725	Non levy of penalty on late/ non filing of returns	5.63	0	0	0	5.63	Rules/ Law
172	1727	Non levy of penalty on late/ non filing of returns	1.42	0	0	0	1.42	Rules/ Law
173	1760	Non levy of penalty on late/ non filing of returns	315.92	0	0	0	315.92	Rules/ Law
174	1762	Non levy of penalty on late/ non filing of returns	4.80	0	0	0	4.80	Rules/ Law
175	1796	Non levy of penalty on late/ non filing of returns	0.55	0	0	0	0.55	Rules/ Law
176	1810	Non levy of penalty on late/ non filing of returns	4.78	0	0	0	4.78	Rules/ Law

RTO-II
Karachi

177		1812	Non levy of penalty on late/ non filing of returns	1.12	0	0	0	1.12	Rules/ Law
178		1815	Non levy of penalty on late/ non filing of returns	108.56	0	0	0	108.56	Rules/ Law
179		1817	Non levy of penalty on late/ non filing of returns	156.77	0	0	0	156.77	Rules/ Law
180		1871	Non levy of penalty on late/ non filing of returns	62.71	0	0	0	62.71	Rules/ Law
181	RTO-III Karachi	1740	Non levy of penalty on late/ non filing of returns	293.87	0	0	0	293.87	Rules/ Law
182		1746	Non levy of penalty on late/ non filing of returns	3.47	0	0	0	3.47	Rules/ Law
183		1792	Non levy of penalty on late/ non filing of returns	13.85	0	0	0	13.85	Rules/ Law
184		1850	Non levy of penalty on late/ non filing of returns	0.44	0	0	0	0.44	Rules/ Law
185		1876	Non levy of penalty on late/ non filing of returns	178.23	0	0	0	178.23	Rules/ Law
186		1972	Non levy of penalty on late/ non filing of returns	0.18	0	0	0	0.18	Rules/ Law

187	RTO Hyderabad	1899	Non levy of penalty on late/ non filing of returns	136.63	0	0	0	136.63	Rules/ Law
188		1902	Non levy of penalty on late/ non filing of returns	16.25	0	0	0	16.25	Rules/ Law
189	RTO Sukkur	1825	Non levy of penalty on late/ non filing of returns	5.64	0	0	0	5.64	Rules/ Law
190		1949	Non levy of penalty on late/ non filing of returns	60.68	0	0	0	60.68	Rules/ Law
191	RTO Quetta	1750	Non levy of penalty on late/ non filing of returns	30.62	0	0	0	30.62	Rules/ Law
192		1752	Non levy of penalty on late/ non filing of returns	4.40	0	0	0	4.40	Rules/ Law
193		1944	Non levy of penalty on late/ non filing of returns	1.56	0	0	0	1.56	Rules/ Law
194		2001	Non levy of penalty on late/ non filing of returns	197.47	0	0	0	197.47	Rules/ Law
Sub Total Inland Revenue Services				20,120.98	231.05	0	136.00	20,488.03	
Customs (Karachi)									
195	MCC Preventive, Karachi	Para-06/E xp & 09/E xp	Non-conducting of physical verification	0	0	0	0	0	Para-159 of GFR Vol-I
196	MCC Preventive, Karachi	Para-07/E xp	Irregular use of confiscated / tampered vehicle	0	0	0	0	0	Section 182 of Customs Act, 1969

197	MCC Preventive, Karachi	Para-08/Exp	Non-carrying out internal check.	0	0	0	0	0	Rule-13 of GFR Vol-I
198	MCC Preventive, Karachi	Para-10/Exp	Non-maintenance of dead stock / fixed assets register	0	0	0	0	0	Para 13.4 of APPM
199	MCC Preventive, Karachi	Para-12/Exp	Non-maintenance of cash book.	0	0	0	0	0	Rule 77 of FTR Vol-I
200	MCC Preventive, Karachi	Para-14/Exp	Non-recovery of conveyance allowance of the leave period	0	0	0	0.02	0.02	Supplementary Rule 7-A
201	MCC Preventive, Karachi	164/Exp/Cus/K	Irregular payment on account of Law Charges	0	0	0	0.56	0.56	
202	MCC Preventive, Karachi	165/Exp/Cus/K	Rush of expenditure in the month of June	0	0	0	75.96	75.96	According to Rule 96 of the GFR Vol-I,
203	Director General Training Institute Karachi	Para-09/Exp	Annual physical verification of stock and stores were not conducted.	0	0	0	0	0	Rule 159 of GFR Vol-I
204	Director General Training Institute Karachi	Para-10/Exp	Internal audit not conducted.	0	0	0	0	0	Rule 13 of GFR Vol-I
205	MCC Appraisement East, Karachi	158-Exp/Cus/K	Irregular payment on account of Law Charges	0	0	0	0.38	0.38	
206	MCC Appraisement East, Karachi	Para-01/Exp	Unjustified payment of A01232 - Performance Evaluation Allowance	0	0	0	0.04	0.04	FBR notification No: C.No.6(96)S (BIC)/2013-14 Islamabad dated: 06-03-2015, Circular No.01 of 2015
207	MCC Appraisement East, Karachi	Para-02/Exp	Non-carrying out of physical verification of dead stock/stores	0	0	0	0	0	Rule 159 of GFR Vol-I
208	MCC	Para-	Non-	0	0	0	0	0	Rule 159 of

	Appraisement East, Karachi	03/Exp	carrying out of Internal Check						GFR Vol-I
209	MCC Appraisement East, Karachi	Para-04/Exp	Non-recovery of Conveyance Allowance	0	0	0	0.02	0.02	Supplementary Rule 7-A of SRFR-Vol-I
210	MCC Appraisement East, Karachi	Para-05/Exp	Non-Deduction of Group Insurance	0	0	0	0.01	0.01	6A (4) of Federal Employee Benevolent Fund and Group Insurance Rule 1972
211	MCC Appraisement East, Karachi	Para-08/Exp	Improper maintenance of dead stock/fixed assets register.	0	0	0	0	0	Para 13.4 (Fixed Assets Management) of the Accounting Policies and Procedures Manual
212	MCC Appraisement East, Karachi	Para-10/Exp	Irregular payment of Pay & Allowance of officers / staff transferred to other departments / MCCs	0	0	0	0	0	-
213	MCC Appraisement East, Karachi	Para-12/Exp	Non-completion of service books of non-gazetted staff.	0	0	0	0	0	Para 120 and 121 of GFR Vol-I
214	MCC Appraisement East, Karachi	Para-14/Exp	Improper maintenance of Cash Book	0	0	0	0	0	Rule 77 of Federal Treasury Rules, Vol-I
215	MCC Appraisement East, Karachi	Para-15/Exp	Non-recovery of Conveyance Allowance	0	0	0	0.01	0.01	Supplementary Rule 7-A of SRFR-Vol-I
216	MCC Exports (PMBQ), Karachi	Para-03/Exp	Non-conducting of physical verification of store / stock	0	0	0	0	0	Para 159 of GFR Vol-I
217	MCC Exports (PMBQ), Karachi	Para-04/Exp	Non-carrying out internal check	0	0	0	0	0	Rule-13 of GFR Vol-I
218	MCC Exports (PMBQ), Karachi	Para-05/Exp	Non-maintenance of dead stock / fixed assets register.	0	0	0	0	0	Para 13.4 of Accounting Policies and Procedures Manual
219	MCC Exports	Para-06/Exp	Non-maintenance	0	0	0	0	0	Rule 77 of Federal

	(PMBQ), Karachi	xp	of cash book						Treasury Rules, Vol-I
220	MCC Exports (PMBQ), Karachi	Para- 07/E xp	Non- completion of service books of non-gazetted staff.	0	0	0	0	0	Para 120 and 121 of GFR Vol-I
221	MCC Exports (PMBQ), Karachi	Para- 09/E xp	Non- deduction of income tax on self- hiring of residential building	0	0	0	0.03	0.03	section 15 and deduction of tax under section 155 of the Income Tax Ordinance, 2001 Circular No. 3 2007 (Income Tax) issued by FBR vide No. F.4(29) ITP/2002-S- 155 Islamabad September 29,2007
222	MCC Exports (PMBQ), Karachi	Para- 10/E xp	Non- disposal of newspapers purchased since creation of model Collectorate	0	0	0	0	0	Rule- 167 of GFR- Vol-I
223	MCC Exports (PMBQ), Karachi	Para- 11/E xp	Irregular payment working of officers / staff transferred to other departments /MCCs	0	0	0	0	0	-
224	Director IPR, Karachi	Para- 02/E xp	Non- conducting Of Physical Verification of Store / Stock.	0	0	0	0	0	Para 159 of GFR Vol-I
225	Director IPR, Karachi	Para- 03/E xp	Non- carrying out internal check.	0	0	0	0	0	Rule-13 of GFR Vol-I
226	Director IPR, Karachi	Para- 05/E xp	Non - maintenance of dead stock / fixed assets register.	0	0	0	0	0	Para 13.4 of Accounting Policies and Procedures Manual

227	Director IPR, Karachi	Para 06/Exp	Non-disposal of newspapers purchased during the financial year 2018-19	0	0	0	0.07	0.07	rule 167 of GFR Vol-I
228	Director IPR, Karachi	Para-9/Exp	Irregular expenditure without obtaining quotations under the head of account A-09701 purchase of furniture	0	0	0	0.05	0.05	Para 42(b)(i) of Public Procurement Rules 2004
229	Director IPR, Karachi	Para-10/Exp	Irregular expenditure without obtaining payees acknowledgment under the head of account A03901 stationery	0	0	0	0.09	0.09	Para 10 of the GFR
230	Director IPR, Karachi	Para 11/Exp	Vouchers were not stamped as paid and cancelled a03970 others	0	0	0	0.06	0.06	Para 10 of the GFR
231	Collectorate MCC Exports, Karachi	Para 01/Exp	Rush of expenditure in the month of June.	0	0	0	0	0	Rule 96 of GFR Vol-I
232	Collectorate MCC Exports, Karachi	Para 02/Exp	Non-conducting of physical verification of store / stock	0	0	0	0	0	Para 159 of GFR Vol-I
233	Collectorate MCC Exports, Karachi	Para 03/Exp	Non-carrying out internal check.	0	0	0	0	0	Rule-13 of GFR Vol.-I
234	Collectorate MCC Exports, Karachi	Para-04/Exp	Non-maintenance of dead stock / fixed assets register	0	0	0	0	0	Para 13.4 of Accounting Policies and Procedures Manual
235	Collectorate MCC Exports, Karachi	Para-05/Exp	Non-maintenance of cash book.	0	0	0	0	0	Rule 77 of Federal Treasury Rules, Vol-I

236	Collectorate MCC Exports, Karachi	Para- 06/E xp	Non- completion of service books of non-gazetted staff.	0	0	0	0	0	Para 120 and 121 of GFR Vol-I
237	Collectorate MCC Exports, Karachi	Para- 07/E xp	Non- deduction of income tax on rental income	0	0	0	0.00	0.00	Section 15 and deduction of tax under section 155 of the Income Tax Ordinance, 2001 Circular No. 3 2007 (Income Tax) issued by FBR vide No. F.4(29) ITP/2002-S- 155 Islamabad September 29,2007
238	Collectorate MCC Exports, Karachi	Para 08/E xp	Non- disposal of newspapers purchased since creation of model Collectorate	0	0	0	0	0	RULE 167 OF GFR Vol-I
239	Collectorate MCC Exports, Karachi	Para- 09/E xp	Irregular payment of pay & allowance of officers / staff transferred to other departments / MCCS	0	0	0	0	0	-
240	Collectorate MCC Imports (PMBQ), Karachi	Para 01/E xp	Less deduction of income tax under the head law charges law charges	0	0	0	0.00	0.00	Finance act 2019 updated upto June 30, 2019 section 153(1)(b) ii.
241	Collectorate MCC Imports (PMBQ), Karachi	Para 07/E xp	Non- disposal of newspapers purchased	0	0	0	0.05	0.05	Rule 167 of GFR Vol-I
242	Collectorate MCC Imports (PMBQ), Karachi	Para- 08/E xp	Non- conducting of physical verification of store / stock	0	0	0	0	0	Para 159 of GFR Vol-I

243	Collectorate MCC Imports (PMBQ), Karachi	Para 09/Exp	Non-carrying out internal check.	0	0	0	0	0	Para 13 of GFR Vol-I
244	Collectorate MCC Imports (PMBQ), Karachi	Para-10/Exp	Non-auctioned of junked / unserviceable vehicle.	0	0	0	0	0	Rule 167 of GFR Vol-I
245	Collectorate MCC Imports (PMBQ), Karachi	Para 13/Exp	Non-recovery of conveyance allowance	0	0	0	0.01	0.01	Supplementary Rule 7-A
246	Ac / Dc Unaccompanied Baggage East Wharf, Karachi	Para-01/Rev	Non-reconciliation of revenue realized amounting to with concern treasury	0	0	538.40	0	538.40	Paragraph 3.4.2.12 of Manual of Accounting Principles
247	Ac / Dc Unaccompanied Baggage East Wharf, Karachi	Para 02/Rev	Non-providing details of confiscated goods, non-valuation of confiscated Goods and non-transfer of confiscated goods to the concern office.	0	0	0	0	0	Section 182 of Pakistan Customs Act 1969
248	Ac / Dc Unaccompanied Baggage East Wharf, Karachi	Para 05/Rev	Less valuation of furniture items	0	0	0.01	0	0.01	Valuation ruling 955/2016 dated: 25-10-2016 at sr# 06
249	Ac / Dc Unaccompanied Baggage East Wharf, Karachi	Para-06/Rev	Unjustified import of toys manual under PCT heading of fancy lights PCT 9405-3000	0	0	0.00	0	0.00	SRO 682(1) 2006, at sr#75
250	Ac / Dc Unaccompanied Baggage East Wharf, Karachi	Para 07/Rev	Non-conducted of internal audit	0	0	0	0	0	Para 13 of GFR
251	The Collector Of Adjudication I & II Karachi	Para-03/Exp	Irregular expenditure incurred due to non-maintenance of cash book	0	0	0	0	0	Rule-77 of Federal Treasury Rules, Volume-I

252	The Collector Of Adjudication I & II Karachi	Para-07/Exp	Lack of internal control for proper utilization of government money	0	0	0	0	0	Rule 13 of General Financial Rules, volume-I
253	The Collector Of Adjudication I & II Karachi	Para-09/Exp	Non-Completion of Service Books of Non-Gazetted Staff.	0	0	0	0	0	Para 120 and 121 of GFR Vol-I
254	The Collector Of Adjudication I & II Karachi	Para-11/Exp	Non utilization and surrendering of unutilized budget under the head unforeseen expenditure	0	0	0	5.24	5.24	Para-10 of General Financial Rules
255	The Collector Of Adjudication I & II Karachi	Para-15/Exp	Non-disposal of newspapers & periodicals	0	0	0	0.14	0.14	Para-10 of General Financial Rules
256	The Collector Of Adjudication I & II Karachi	Para-16/Exp	Unauthorized payment on account of conveyance charges	0	0	0	0.00	0.00	Rule 10 (i) and (iv) of General Financial Rules, volume-I
257	The Collector Of Adjudication I & II Karachi	Para-18/Exp	Unauthorized payment on account of telephone charge allowance	0	0	0	0.01	0.01	Rule 10 (i) and (iv) of General Financial Rules, volume-I
258	The Collector Of Adjudication I & II Karachi	Para-19/Exp	Non-maintenance of fixed assets/dead stock register	0	0	0	0	0	Para 13.4 of Accounting Policies and Procedures Manual
259	Model Customs Collectorate , Quetta	Para-02/Exp	Non-recovery of Conveyance Allowance	0	0	0	0.04	0.04	Supplementary Rule 7-A
260	Model Customs Collectorate , Quetta	Para-03/Exp	Improper maintenance of dead stock/fixed assets register.	0	0	0	0	0	Para 13.4 (Fixed Assets Management) of the Accounting Policies and Procedures Manual
261	MCC, Quetta	Para-06/Exp	Non-completion.	0	0	0	0	0	Para 120 and 121 of GFR Vol-I

262	Model Customs Collectorate , Quetta	Para-07/Exp	Non-conducting of physical verification of store / stock	0	0	0	0	0	Para 159 of GFR Vol-I
263	Model Customs Collectorate , Quetta	Para-09/Exp	Non-disposal of old newspapers during the financial year 2018-19	0	0	0	0	0	Rule 167 of GFR Vol-I
264	Model Customs Collectorate , Quetta	Para-10/Exp	Non-auctioned of junked / unserviceable vehicle.	0	0	0	0	0	Rule 167 of GFR Vol-I
265	Model Customs Collectorate , Quetta	Para-11/Exp	Non-updating of log books	0	0	0	0	0	Rule 15 of Staff Car Rules-1980
266	Director Intelligence & Investigation, Gwadar	243/Exp/Cus/K	Irregular payment on account of Law Charges	0	0	0	0.10	0.10	
267	Director Intelligence & Investigation, Gwadar	Para-04/Exp	Irregular expenditure under the head courier and pilot service	0	0	0	0.01	0.01	Pakistan Post Act 1898, read with Cabinet Division letter No. 7-1/2018-Min-I dated 20-03-2018
268	Director Intelligence & Investigation, Gwadar	Para-05/Exp	Non-recovery of conveyance allowance	0	0	0	0.00	0.00	Supplementary Rule 7-A
269	Director Intelligence & Investigation, Gwadar	Para-06/Exp	Non-disposal of old newspapers.	0	0	0	0	0	Rule 167 of GFR Vol-I
270	Director Intelligence & Investigation, Gwadar	Para-07/Exp	Non-conducting of physical verification of store / stock	0	0	0	0	0	Para 159 of GFR Vol-I
271	Director Intelligence & Investigation, Gwadar	Para-08/Exp	Non-carrying out internal check.	0	0	0	0	0	Rule-13 of GFR Vol.-I
272	Director Intelligence & Investigation, Gwadar	Para-03/PDP-793	Non-providing details of confiscated goods, non-valuation of confiscated goods.	0	0	0	0	0	Section 182 of Pakistan Custom Act 1969

273	Director Intelligence & Investigation, Gwadar	Para-05/R ev	Non-auctioned of junked vehicle.	0	0	0	0	0	Section 182 of the custom act read with section 82 and 201 of the act, and rule 58(1) of the customs rules-2001
274	Model Custom Collectoraet, Gwadar	Para-04/E xp	Non-recovery of conveyance allowance	0	0	0	0.01	0.01	Supplementary Rule 7-A
275	Model Custom Collectorate, Gwadar	Para-07/E xp	Irregular expenditure under the head courier and pilot service	0	0	0	0.02	0.02	Pakistan Post Act 1898, read with Cabinet Division letter No. 7-1/2018-Min-I dated 20-03-2018
276	Model Custom Collectorate, Gwadar	Para-08/E xp	Improper maintenance of dead stock/ fixed assets register.	0	0	0	0	0	Para 13.4 (Fixed Assets Management) of the Accounting Policies and Procedures Manual
277	Model Custom Collectorate, Gwadar	Para-10/E xp	Non-disposal of old newspapers during the financial year 2018-19	0	0	0	0	0	Rule 167 of GFR Vol-I
278	Model Custom Collectorate, Gwadar	Para-11/E xp	Non-Completion of Service Books of Non-Gazetted Staff.	0	0	0	0	0	Para 120 and 121 of GFR Vol-I
279	Model Custom Collectorate, Gwadar	Para-12/E xp	Non-conducting of physical verification of store / stock	0	0	0	0	0	Para 159 of GFR Vol-I
280	Ac/Dc Unaccompanied Baggage, (PMBQ) Karachi	Para-01/R ev	Non-declaration of goods under personal wearing.	0	0	0	0	0	Custom act 1969 and custom rules 2001.
281	Ac/Dc Unaccompanied Baggage, (PMBQ) Karachi	Para-02/R ev	Non-reconciliation of revenue realized with concern treasury	0	0	0	0	0	Paragraph 3.4.2.12 of Manual of Accounting Principles

282	Ac/Dc Unaccompanied Baggage, (PMBQ) Karachi	Para-04/Rev	Less imposition of penalty	0	0	0.05	0	0.05	Section 194 (A) of Pakistan Customs Act 1969
283	Ac/Dc Unaccompanied Baggage, (PMBQ) Karachi	Para-05/Rev	Less valuation of vacuum cleaner	0	0	0.00	0	0.00	SRO 682(1) 2006 Vacuum Cleaner at sr# 207 PCT Heading 8509- 1000
284	Ac/Dc Unaccompanied Baggage, (PMBQ) Karachi	Para-06/Rev	Less valuation of microwave oven	0	0	0.00	0	0.00	Valuation ruling no. 1291/2018 at Sr# 20(c)
285	Ac/Dc Unaccompanied Baggage, (PMBQ) Karachi	Para-07/Rev	Non-conducted of internal audit	0	0	0	0	0	Para 13 of GFR
286	The Collector, Appraisement (West), Karachi	Para-04/Rev	Short-realization of duty taxes on import of Juicer single function	0	0	0.02	0	0.02	Sr. No. 1(B) of Table to the Valuation Ruling 1291/2018 dated 20.04.2018
287	The Collector, Appraisement (West), Karachi	Para-08/Exp	Non Verification of degree/Certificates of University Employees/Faculty Members	0	0	0	0	0	Establishment Division Letter No.D.O.No. 6(28)2011-DG-II dated March 8, 2011
288	The Collector, Appraisement (West), Karachi	Para-09/Exp	Non-completion of service books of non-gazetted staff	0	0	0	0	0	Para 120 and 121 of GFR Vol-I Service Book
289	The Collector, Appraisement (West), Karachi	Para-10/Exp	Non-maintenance of G.P. Fund Registers in respect of Class - IV employees	0	0	0	0	0	Para 10.35 of DDO Hand Book
290	The Collector, Appraisement (West), Karachi	Para-11/Exp	Non-obtaining of fidelity bond for cash deposit from the cashier.	0	0	0	0	0	Para 77 of FTR and Para 40 of Audit Manual

291	The Collector, Appraisement (West), Karachi	Para-14/Exp	Doubtful expenditure	0	0	0	0.05	0.05	Para 10 of the GFR
292	The Collector, Appraisement (West), Karachi	Para-15/Exp	Doubtful expenditure	0	0	0	0.05	0.05	Para 10 of the GFR
293	The Deputy Collector International Arrival, Model Custom Collectorate (JIAP), Karachi	Para-1/Rev	Non-Recovery of Adjudged Penalty	0	0	0	0	0	Order in Original No. dated 09.-5.2018 against Case No. P-257/2018-JIAP dated 09.05.2018
294	The Deputy Collector International Arrival, Model Custom Collectorate (JIAP), Karachi	Para-2/Rev	NON-RECOVERY OF ADJUDGED PENALTY	0	0	0.03	0	0.03	Order in Original No. dated 12.-06.2018 against Case No. P-1062/2018-JIAP dated 12.06.2018
295	The Deputy Collector International Arrival, Model Custom Collectorate (JIAP), Karachi	Para-3/Rev	Non-Recovery of Adjudged Penalty	0	0	0.01	0	0.01	Order in Original No. dated 04.06.2018 against Case No. P-258/2018-JIAP dated 04.06.2018
296	The Deputy Collector International Arrival, Model Custom Collectorate (JIAP), Karachi	Para-4/Rev	Non-Finalization of Contravention Case Made Against M/S. Makkah Enterprises Involving Duty and Taxes	0	0	144.98	0	144.98	Violation of rule
297	The Deputy Collector International Arrival, Model Custom Collectorate (JIAP), Karachi	Para-5/Rev	Non-Finalization Of Contravention Case Made Against M/S. Saani Impex Involving Duty And Taxes	0	0	163.17	0	163.17	Violation of rule

298	The Deputy Collector International Arrival, Model Custom Collectorate (JIAP), Karachi	Para-6/Rev	Non-Finalization Of Contravention Case Made Against M/S. Rubab Corporation Involving Duty And taxes	0	0	92.05	0	92.05	Violation of rule
299	The Deputy Collector International Arrival, Model Custom Collectorate (JIAP), Karachi	Para-16/Rev	Procedural Lapses	0	0	0	0	0	Violation of rule
300	The Deputy Collector International Arrival, Model Custom Collectorate (JIAP), Karachi	Para-15/Rev	Blockage Of Government Revenue Due To Non-Disposal Of Pending Seized Goods	0	0	0.08	0	0.08	Violation of rule
301	The Deputy Collector, Law Branch Model Custom Collectorate PMBQ, Karachi	Para-02/Rev	Non-finalization of cases due to lack of proper pursuance	0	0	0	0	0	Violation of rule
302	The Deputy Collector, Law Branch Model Custom Collectorate PMBQ, Karachi	Para-04/Rev	Non-Finalization Of Cases Remanded Back To The Adjudicating Authority	0	0	0	0	0	Violation of rule
303	The Director, Intelligence & Investigation, Karachi	Para-01/Exp	Non-disposal of Newspapers purchased during 2018-19	0	0	0	0	0	Rule 167
304	The Director, Intelligence & Investigation, Karachi	Para-02/Exp	Non-verification of Service Books	0	0	0	0	0	Para 120 and 121 of GFR Vol.I
305	The Director, I&I, Karachi	Para-03/Exp	Non-deduction of conveyance allowance	0	0	0	0	0	SR-7A

306	The Director, Intelligence & Investigation, Karachi	Para-04/Exp	Non-carrying out of physical verification of dead stock stores	0	0	0	0	0	rules-159 of GFR Vol-I
307	The Director, Intelligence & Investigation, Karachi	Para-07/Exp	Improper maintenance of Cash Book	0	0	0	0	0	Rule 77 of the Federal Treasury Rules-Vol-I
308	The Director, Intelligence & Investigation, Karachi	Para-08/Exp	Irregular expenditure on payment against liabilities of previous year	0	0	0	0.03	0.03	Rule 289 of FTR Vol-I
309	The Director, Intelligence & Investigation, Karachi	Para-11/Exp	Non-maintenance of G.P. Fund Registers in respect of Class - IV employees	0	0	0	0	0	Para 10.35 of DDO Hand Book
310	The Director, Intelligence & Investigation, Karachi	Para-12/Exp	Non-obtaining of fidelity bond for cash deposit from the cashier	0	0	0	0	0	Para 77 of FTR and Para 40 of Audit Manual
311	The Director, Intelligence & Investigation, Karachi	Para-13/Exp	Non Verification of Degree/Certificates of employees	0	0	0	0	0	Establishment Division Letter No.D.O.No. 6(28)2011-DG-II dated March 8, 2011
312	Director Transit Trade Quetta	Para-06/Exp	non-obtaining of surety/fidelity bond by the officials concerned	0	0	0	0	0	In terms of Para 274 read with Para-277 (vi) and Para-279 of GFR Vol-I,
313	Director Transit Trade Quetta	Para-07/Exp	non-conducting of physical verification of store/stock as required under rules 159 to 161 GFR	0	0	0	0	0	Under para 159 to 161 of GFR Volume-I,
314	Director Transit Trade Quetta	Para-08/Exp	non-conduct of internal audit	0	0	0	0	0	As per para 13 of General Financial Rules, Volume-1

315	Director Transit Trade Karachi	Para 03/R ev, PDP - 5856 /CD/ K/20 19- 20	Non Conduct Of Post Importation Audit Of Afghan Transit Trade On Weekly Basis	0	0	0	0	0	SRO 601(1)/2011 Section 650
316	MCC, Exports, PMBQ, Karachi	PDP - 690/ CD/ K/20 19- 20	Blockage of government revenue due to non- disposal of wastage	0	0	0.17	0	0.17	Rule 352 (10) of the Customs Rules 2001
317	Directorate Of Intelligence & Investigation , Gwadar	PDP - 517/ CD/ K/20 19- 20	Non submission of surety bond by the auctioneer	0	0	0.05	0	0.05	SRO-450 (I) 2001 dated 18-06-2001
318	Director Transit Trade Quetta	Para- 2/Re v	Progress regarding pending cases decided by the Collector Adjudication	0	0	40.77	0	40.77	According to section 182 of the Customs Act, 1969 read with sections 169 and 201 of the Customs Rules 2001 the
319	Director Transit Trade Quetta	Para- 3/Re v	Non Receipt of T1's (Acknowl gement from Afghan Customs NATO / ISAF)	0	0	0	0	0	According to Rule No.601 of the Customs Rules, 2001,
320	Director Transit Trade Quetta	Para- 4/Re v	Non Receipt of T1's (Acknowl gement from Afghan Customs in respect of US Aid – (Non- Commercial) .	0	0	0	0	0	Rule No.601 of the Customs Rules, 2001,
321	Director Transit Trade Quetta	Para- 5/Re v	Un- justification delay en- rout in transit of goods	0	0	0	0	0	Rule 634. Unavoidable delay
322	Director Transit Trade Quetta	Para- 6/Re v	Non- maintenance of record.	0	0	0	0	0	Rule 211 of Customs Act 1969,

323	MCC, Hyderabad	Para-9/Exp	Non-accountal of receipt & stores	0	0	0	1.25	1.25	Para-148 of GFR Volume-I,
324	MCC, Hyderabad	Para-10/Exp	Non-obtaining of surety/fidelity bond by the officials concerned	0	0	0	0	0	Para 274 read with Para-277 (vi) and Para-279 of GFR Vol-I,
325	MCC, Hyderabad	Para-11/Exp	Non-conducting of physical verification of store/stock as required under rules 159 to 161 GFR	0	0	0	0	0	para 159 to 161 of GFR Volume-I,
326	MCC, Hyderabad	Para-12/Exp	Non-conduct of Internal Audit	0	0	0	0	0	para 13 of General Financial Rules, Volume-1
327	Director Internal Audit (Customs), Karachi	Para-2/Exp	Irregular payment on account of cash reward	0	0	0	0.76	0.76	Rule 7 & Rule 11 of Inland Revenue Reward Rules, 2016
328	Director Internal Audit (Customs), Karachi	Para-3/Exp	Non-conducting of physical verification of store/stock	0	0	0	0	0	159 to 161 of GFR Volume-I
329	Director Internal Audit (Customs), Karachi	Para-5/Exp	Non-disposal of the newspapers	0	0	0	0.01	0.01	Rule-167 of General Financial Rules, volume-I
330	Director Internal Audit (Customs), Karachi	Para-6/Exp	Non-deduction of Income Tax on account of house hiring	0	0	0	0.00	0.00	155 Income Tax Ordinance 2001
331	Director Internal Audit (Customs), Karachi	Para-7/Exp	Non-maintenance of leave account of non-gazetted employees (BPS-1 to 15 & 16)	0	0	0	0	0	Para 76 of GFR Volume-I

332	Director Internal Audit (Customs), Karachi	Para-8/Exp	Non-deduction of Income Tax on account of Honorarium	0	0	0	0.02	0.02	Para-23 GFR Vol-I
333	Director Internal Audit (Customs), Karachi	Para-10/Exp	Expenditure not reconciled from AGPR office	0	0	0	0	0	Para 10 (1) of GFR Vol-I
334	Director Internal Audit (Customs), Karachi	Para-11/Exp	Irregular drawl of transfer grant	0	0	0	0.08	0.08	Para-23 GFR Vol-I
335	Director Internal Audit (Customs), Karachi	Para-12/Exp	Irregular expenditure on a/c of "others"	0	0	0	0.21	0.21	Para 10 (1) of GFR Vol-I
336	Chief Collector Enforcement South Karachi	Para-2/Exp	Non-conducting of physical verification of store/stock	0	0	0	0	0	Para 159 of GFR Vol-I
337	Chief Collector Enforcement South Karachi	Para-3/Exp	Non-carrying out of internal audit	0	0	0	0	0	Rule-13 of GFR Vol.-I
338	Chief Collector Enforcement South Karachi	Para-4/Exp	Non-maintenance of dead stock/fixer asset register	0	0	0	0	0	Para 13.4 of Accounting Policies and Procedures Manual
339	Chief Collector Enforcement South Karachi	Para-5/Exp	Non-disposal of newspaper since creation of model collectorate	0	0	0	0	0	Rule 167 GFR
340	DG Transit Trade Karachi	Para-2/RevPD P-585-CD/K/2019	Loss of government revenue due to non-disposal of goods pending under auction.	0	0	0	0	0	Rule 58 (1) of the Customs Rules 2001
341	Data Processing Centre Karachi	Para-5/Exp	Non-conducting of physical verification of store/stock	0	0	0	0	0	Para 159-161 of GFR Vol-I

342	Data Processing Centre Karachi	Para-6/Exp	Non-disposal of old news papers	0	0	0	0.06	0.06	
343	Data Processing Centre Karachi	Para-7/Exp	Irregular/excess amount paid on residential hiring	0	0	0	0	0	Ministry of Housing and Works memo No.2(3) 2003 policy dated 31-07-14 (Part IV)
344	Data Processing Centre Karachi	Para-8/Exp	Non deduction of conveyance allowance	0	0	0	0.01	0.01	-
345	Chief Collectorate (Appraisement) Customs, Customs House Karachi	Para-1/Exp	Non-conduct of internal check during the year 2018-19	0	0	0	0	0	Para-13 of General Financial Rules
346	Chief Collectorate (Appraisement) Customs, Customs House Karachi	Para-2/Exp	Non-maintenance of dead stock register	0	0	0	0	0	Sub section i,ii,iii,iv,v,vi ,of rule 154 of GFR Volume-I
347	Chief Collectorate (Appraisement) Customs, Customs House Karachi	Para-3/Exp	Non-maintenance of service book of non-gazetted employees BPS-1-15 &16	0	0	0	0	0	Para-121 of GFR Volume-I
348	Chief Collectorate (Appraisement) Customs, Customs House Karachi	Para-4/Exp	Non-maintenance of cash book	0	0	0	0	0	Para-34(a) and rule-77 of treasury rules
349	Chief Collectorate (Appraisement) Customs, Customs House Karachi	Para-6/Exp	Non-conducting of physical verification of store/stock	0	0	0	0	0	Para 159 to 161 of GFR Volume-I
350	Collector Of Customs (Appeals), Karachi	Para-3/Exp	Non-maintenance of dead stock register	0	0	0	0	0	Sub section i,ii,iii,iv,v,vi ,of rule 154 of GFR Volume-I
351	Collector Of Customs (Appeals), Karachi	Para-5/Exp	Non-maintenance of stationery register	0	0	0	0	0	13.4 of Accounting Policies and Procedures Manua

352	Collector Of Customs (Appeals), Karachi	Para-8/Exp	Non-conduct of internal check during the year 2018-19	0	0	0	0	0	Para-13 of General Financial Rules, Volume-I
353	Collector Of Customs (Appeals), Karachi	Para-9/Exp	Non-conducting of physical verification of store/stock	0	0	0	0	0	Para 159 to 161 of GFR Volume-I
354	Deputy Director, Intelligence and Investigation (Customs) range office Sukkur	Para-1/Rev	Blockage of revenue due to non-disposal of confiscated betel nuts involving duty and taxes.	0	0	18.92	0	18.92	Section 182 of the Customs Act, 1969
355	Customs Anti Smuggling organization / State warehouse, Sukkur	Para-2/Rev	Blockage of revenue due to non-disposal of confiscated betel nuts involving duty and taxes.	0	0	7.56	0	7.56	Section 182 of the Customs Act, 1969
356	MCC, Gwadar	Para-2/Exp	Loss of government money on account of late payment surcharge due to late deposit of electricity charges.	0	0	0	0.01	0.01	Para 10 of the GFR
357	MCC, Gwadar	Para-4/Exp	Non-completion of service books of non-gazetted staff	0	0	0	0	0	Para 120 and 121 of GFR Vol-I Service Book
358	MCC, Gwadar	Para-6/Exp	Unjustified expenditure on maintenance of garden	0	0	0	0.10	0.10	Para 10 of the GFR
359	MCC, Gwadar	Para-9/Exp	Non-maintenance of fixed assets/dead stock register	0	0	0	0	0	Para 13.4 of Accounting Policies and Procedures Manual
360	MCC, Gwadar	Para-13/Exp	Non-carrying out internal check	0	0	0	0	0	Rule-13 of GFR Vol.-I

361	MCC, Gwadar	Para-10/Exp	Non recovery of conveyance allowance	0	0	0	0.01	0.01	Supplementary Rule 7-A, a conveyance allowance
362	Deputy Collector, DTRE / Bonds MCC, Gwadar	Para-5/Rev	Non deduction EDS	0	0	0.06	0	0.06	SRO 10 (1)/2003
363	Deputy Collector, Imports , MCC, Gwadar	Para-9/Rev	Non realization of ACD	0	0	0.02	0	0.02	SRO 630(I)/2018 dated 24.05.2015
364	Deputy Collector, Ship Breaking, MCC, Gwadar	Para-5/Rev, PDP - 495-CD/K/2019-20	Late payment surcharge	0	0	0.06	0	0.06	Section 83 (2) of the Customs Act 1969
365	Deputy Collector, Ship Breaking, MCC, Gwadar	Para 6/Rev	Short realization of Government Revenue due to under valuation of marine	0	0	0.03	0	0.03	section 25 of customs act 1969
366	Deputy Collector, BP- 250, MCC, Gwadar	Para-9/Rev	Non realization of ACD	0	0	0.01	0	0.01	SRO 1178(I)/2015 dated 30.11.2015
367	Deputy Collector, BP- 250, MCC, Gwadar	Para-7/Rev	Non Submission of surety bond by the auctioneer	0	0	0.05	0	0.05	SRO-450 (1) 2001 dated 18-6-2001
368	Deputy Collector, Dry Port, MCC, Hyderabad	Para-6/Rev	Non maintained of recovery / master register	0	0	0	0	-	Rules 136 of Chapter XI of Customs Rules 2001
369	DDO, Directorate, Intelligence & Investigation, Hyderabad	Para-9/Exp	Mobile phone charges	0	0	0	0.01	0.01	O.M No.2/26/2005-RA-IV dated 11th May, 2009
370	DDO, Directorate, Intelligence & Investigation, Hyderabad	Para-13/Exp	Service Book	0	0	0	0	0	Para 120 and 121 of GFR Vol-I

371	DDO, Directorate, Intelligence & Investigation, Hyderabad	Para-14/Exp	Daily Allowance	0	0	0	0.00	0.00	Para 8.189(i)(a) of DDO hand book
372	DDO, Directorate, Intelligence & Investigation, Hyderabad	Para-15/Exp	Non conduct Internal Audit	0	0	0	0	0	para 7 (ix) of Financial Control and Budgeting
373	Deputy Collector, SWH, MCC, Hyderabad	Para-5/Rev	Late payment surcharge/Non conduct of stock taking	0	0	0.01	0	0.01	Section 202 of the Customs Act, 1969
374	Deputy Collector, SWH, MCC, Hyderabad	Para-6/Rev	Late payment surcharge/Non conduct of stock taking	0	0	0	0	0	CGO 12 of 2002 dated 15 th June, 2002, Chapter – IX
375	Assessment Group –Iv, MCC, Appraisement, East, Karachi	Para-11/Rev	Under valuation. VR 1270/2018	0	0	0.03	0	0.03	Valuation Ruling No. 1270/2018 dated 15.03.2018
376	Assessment Group –Iv, MCC, Appraisement, East, Karachi	Para-12/Rev	Under valuation. VR 996/2016	0	0	0.04	0	0.04	Valuation Ruling No. 996/2016 dated 11.11.2016
377	Assessment Group –Iv, MCC, Appraisement, East, Karachi	Para-13/Rev	Under valuation. VR 1195/2017	0	0	0.02	0	0.02	Valuation Ruling No. 1195/2017 dated 26.07.2017
378	Assistant Collector Customs IMO, MCC, Preventive, JIAP, Karachi	Para-2/Rev	Non realization of Additional Custom Duty.	0	0	0.00	0	0.00	SRO 1178(I)/2015 dated 30.11.2015
379	Assistant Collector Customs IMO, MCC, Preventive, JIAP, Karachi	Para-3/Rev	Non realization of Additional Custom Duty.	0	0	0.01	0	0.01	SRO 1178(I)/2015 dated 30.11.2015

380	Assistant Collector Customs IMO, MCC, Preventive, JIAP, Karachi	2/Rev	Under valuation TV	0	0	0.01	0	0.01	Valuation Ruling No. 1089/2017 dated 17.03.2017
381	Assistant Collector Customs IMO, MCC, Preventive, JIAP, Karachi	Para-3/Rev	Inadmissible exemption to pushcarts toy	0	0	0.00	0	0.00	Rule 3A(vi) of SRO 666(1)/2006 dated 28.06.2006
382	Director General, Input Output Co-Efficient Organization, Karachi	Para-6/Exp	Non-carrying out Internal Check	0	0	0	0	0	Rule-13 of GFR Vol.-I
383	Director General, Input Output Co-Efficient Organization, Karachi	Para-7/Exp	Non-carrying out physical verification of Stores/Stocks	0	0	0	0	0	Rule-159 of GFR Vol.-I
384	Director General, Input Output Co-Efficient Organization, Karachi	Para-8/Exp	Division No. SRO-1 (2008) dated 23.09.2008 and para 3	0	0	0	0	0	Division No. SRO-1 (2008) dated 23.09.2008 and para 3
385	Director General, Input Output Co-Efficient Organization, Karachi	Para-1/Rev	Late finalization/determination of input-output ratios and wastages	0	0	0	0	0	Rule 299(4) of the Customs Rules, 2001
386	Director General, Input Output Co-Efficient Organization, Karachi	Para-3/Rev	Late finalization/determination of input-output ratios and wastages	0	0	0	0	0	Rule 299(4) of the Customs Rules, 2001

387	Director General, Input Output Co-Efficient Organization, Karachi	Para-4/Rev	Late finalization/determination of input-output ratios and wastages	0	0	0	0	0	Rule 299(4) of the Customs Rules, 2001
388	Director General, Input Output Co-Efficient Organization, Karachi	Para-5/Rev	Non-reconciliation of annual financial statement with DGPR	0	0	0	0	0	Rule 299(4) of the Customs Rules, 2001
389	Director General, Input Output Co-Efficient Organization, Karachi	Para-13/Rev	Non-realization of advance income tax from the bidder	0	0	0.01	0	0.01	Section 236(1) of Income Tax Ordinance, 2001
390	Director General, Input Output Co-Efficient Organization, Karachi	Para-6/Exp	Non-accountal of uniforms & protective clothing	0	0	0	0.05	0.05	Para 13.4 of Accounting Policies
391	The Assistant / Deputy Collector, Auction Of MCC Appraisement (West), Karachi	Para-7/Exp	Non-starting recovery of House Building Advance	0	0	0	0.01	0.01	Rules 251, 252, 265 and 268 of GFR Vol-I
392	Directorate Of Reforms & Automation, Karachi	Para-8/Exp	Non-deposit of tender documents fee/price into Government account	0	0	0	0.01	0.01	Rule 23(5) of PPRA Rules 2004
393	Directorate Of Reforms & Automation, Karachi	Para-9/Exp	Non-deduction of income tax on rental income		0	0	0.00	0.00	Section 155 of the Income Tax Ordinance, 2001
394	Directorate Of Reforms & Automation, Karachi	Para-10/Exp	Non-carrying out Internal Check	0	0	0	0	0	Rule-13 of GFR Vol.-I

395	Directorate Of Reforms & Automation, Karachi	Para-11/Exp	Non-carrying out physical verification of Stores/Stocks	0	0	0	0	0	Rule-159 of GFR Vol.-I
396	Directorate Of Reforms & Automation, Karachi	Para-9/Rev	Irregular exemption of duty & taxes under 5th Schedule of the Customs Act, 1969 and 6th Schedule of the Sales Tax Act, 1990	0	0	0	0	0	S. No. 12 of Table to Part-I of 5 th Schedule of the Customs Act, 1969
397	Directorate Of Reforms & Automation, Karachi	Para-9/Rev	Non-imposition of penalty on late submission of reconciliation statement	0	0	0.12	0	0.12	Rule 307D of the Customs Rules 2001
398	Assistant / Deputy Collector, Auction of MCC Appraisement (West), Karachi	Para-2/Rev	Loss of government revenue due to non-realization of value addition sales tax	0	0	0.15	0	0.15	Rule 58B of Sales Tax Special Procedures Rules, 2007 (I)
399	Ac / Dc Manufacturing Bond / Eou / DTRE / R&R Of The MCC Exports, PMBQ, Karachi	Para-4/Rev	Irregular expenditure incurred under the head of a/c stationary	0	0	0.13	0	0.13	Rule 10 (i) and (iv) of General Financial Rules, volume-I
400	MCC Collectorate Gwadar	Para-4/Exp & Para-5/Exp	Splitting Of Expenditure To Avoid Tenders	0	0	0	0.73	0.73	Rule 146 of GFR

401	Director, Input Output Co- Efficient Organizatio n, Custom House, Karachi	Para- 6/Exp p	Short/less deduction of income tax on account purchases	0	0	0	0.01	0.01	Section 153 (1) (a) (ii) of the 'Income Tax Ordinance, 2001
402	Collector Model Customs Collectorate , Hyderabad	Para- 8/Exp p	Short/less deduction of income tax on account of law charges	0	0	0	0.01	0.01	Section 153 (1) (b) (ii) of the 'Income Tax Ordinance, 2001
403	Collector Model Customs Collectorate , Hyderabad	Para- 1/Re v to Para- 4/Re v	Non- reconciliatio n of challans deposited in npb bank	0	0	4.95	0	4.95	Para 3,4,2,12 of Manual of Accounting Principles
404	Collector Model Customs Collectorate , Hyderabad	-	Non- maintenance of receipts register & seizure register	0	0	0	0	0	Para 10 of GFR
405	Director Intelligence & Investigatio n, Hyderabad	Para- 10/Exp p	Un- authorized utilization of public money	0	0	0	0.08	0.08	Rule 157(2) of FTR Vol.-1
406	Director Intelligence & Investigatio n, Hyderabad	Para- 1/Exp p	Misclassifica tion of expenditure	0	0	0	0.02	0.02	Para 10 of GFR
407	Director Intelligence & Investigatio n, Hyderabad	119/ Exp/ Cus/ K	Irregular expenditure due to non- maintenance of cash book	0	0	0	0	0	As per Rule- 77 of Federal Treasury Rules, Volume-I,
408	Director Intelligence & Investigatio n, Hyderabad	125/ Exp/ Cus/ K	Non- maintenance of fixed assets/dead stock register	0	0	0	0.29	0.29	According to Para 13.4 of APPMall departments /entities will maintain a "Fixed Assets Register"(fo rm 13A)

409	DDO Model Customs Collectorate Preventive, Karachi	Para-3/Exp	Non-accountal of stationery items	0	0	0	0.21	0.21	Rule 148 of G.F.R V-I
410	DG Customs, Valuation, Karachi	Para-4/Exp	Irregular expenditure of 'Others'	0	0	0	0.16	0.16	Para 10 of General Financial Rules
411	Deputy Copllector Unaccompa nied Baggage, East Wharf Karachi	Para-03/Rev PDP - 788-CD/K/20 19-20	Less imposition of penalty.	0	0	0.09	0	0.09	Section 194 (A) of Pakistan Customs Act 1969
412	Deputy Copllector Unaccompa nied Baggage, East Wharf Karachi	Para-04/Rev PDP - 789-CD/K.20 19-20	Unjustified depreciation allowed upto 50%	0	0	0.37	0	0.37	S.R.O.682(I)/2006 (c)
413	AC/DC Unaccompa nied Baggage, (PMBQ) Karachi	Para-03/Rev PDP - 790-CD/K/20 19-20	Non-providing details of confiscated goods, non-valuation of confiscated goods and non-auctioned of confiscated goods by the concerned office.	0	0	0	0	0	Section 182 of Pakistan Custom Act 1969
414	Director Intelligence & Investigation, Gwadar	Para-03/Rev PDP -793	Non-providing details of confiscated goods, non-valuation of confiscated goods and non-auctioned of confiscated goods by the concerned office.	0	0	0	0	0	Section 182 of Pakistan Custom Act 1969
415	Deputy Collector Customs Station, Chaman	Para 5/Rev	Irregular import of dry fruits due to non-observance of law	0	0	0	0	0	sr # 05 of Appendix-B of import policy 2016

416	Deputy Collector NLC Dry Port, MCC Quetta	Para 9/Rev	Short realization of Government revenue due to under valuation	0	0	0.01	0	0.01	Valuation Ruling 881/2016 dated: 29.06.2016
417	Deputy Collector NLC Dry Port, MCC Quetta	Para 10/Rev	Short realization of Government revenue due to under valuation	0	0	0.03	0	0.03	Valuation Ruling 978/2016 dated: 25.11.2016
418	Director General Training Institute Karachi	Para-12/Exp	Expenditure incurred under the head subscription charges	0	0	0	0.01	0.01	Supplementary Rule 7-A
419	Director General Training Institute Karachi	Para-13/Exp	Non-recovery of conveyance allowance	0	0	0	0.01	0.01	Supplementary Rule 7-A
420	Assistant / Deputy Collector, Group -V Of MCC Appraisement (East), Karachi	Para 9/Rev	Irregular exemption of duty & taxes under 5th Schedule of the Customs Act, 1969 and 6th Schedule of the Sales Tax Act, 1990	0	0	0	0	0	S. No. 12 of Table to Part-I of 5 th Schedule of the Customs Act, 1969
421	DG Transit Trade Karachi	Para 01/Exp	Non-conduct of internal audit	0	0	0	0	0	Para 13 of General Financial Rules, Volume-1
422	DG Transit Trade Karachi	Para 02/Exp	Non-maintenance of dead stock register	0	0	0	0	0	Rule 154 of GFR Volume-I
423	DG Transit Trade Karachi	Para 03/Exp	Non-maintenance of stock register	0	0	0	0	0	Para -148 of GFR-Vol-I,
424	DG Transit Trade Karachi	Para 04/Exp	Irregular posting of 39 officials of MCCs Karachi to the establishment of the	0	0	0	0	0	Violation of rule

			directorate of transit trade Karachi						
425	DG Transit Trade Karachi	Para 05/E xp	Irregular expenditure on account of employee related expenses rs-22.563 million	0	0	0	22.56	22.56	Violation of rule
426	DG Transit Trade Karachi	Para 07/E xp	Non-preparation of t.a. appropriation register	0	0	0	0	0	Violation of rule
427	DG Transit Trade Karachi	Para 08/E xp	Irregular expenditure in respect of Salary for the month of may	0	0	0	0	0	Violation of rule
428	DG Transit Trade Karachi	Para 09/E xp	Irregular expenditure in respect of salary for the month of May 2019 and June 2019	0	0	0	0	0	Violation of rule
429	DG Transit Trade Karachi	Para 10/E xp	Irregular expenditure in respect of salary for the month of May 2019 and June 2019	0	0	0	0	0	Violation of rule
430	Collector, Appraisement (West), Karachi	Para 04/E xp	Non-carrying out of physical verification of dead stock stores	0	0	0	0	0	rules-159 of GFR Vol-I
431	Collector, Appraisement (West), Karachi	Para 13/E xp	Over/undue payment to courier company	0	0	0	0.01	0.01	Violation of rule
432	Collector, Appraisement (West), Karachi	Para 17/E xp	Irregular expenditure on payment of liabilities of previous years	0	0	0	0.01	0.01	rule 289 of FTR Vol-I

433	Collector, Appraisement (West), Karachi	Para 19/Exp	Improper maintenance of LOG Books	0	0	0	0	0	Violation of rule
434	Collector Adjudication I, Karachi	211-Exp/Cus/K	Irregular payment on account of Law Charges	0	0	0	0.35	0.35	
435	Collector Of Customs Adjudication, Ch, Karachi	94/Exp/Cus/K	Rush of expenditure in the month of June	0	0	0	1.51	1.51	According to Rule 96 of the GFR Vol-I,
436	Collector Of Customs Adjudication, Ch, Karachi	96/Exp/Cus/K	Lapse of government money due to non-surrendering of savings	0	0	0	0.27	0.27	According to Rule 95 of the GFR Vol-I,
437	Collector of Customs Adjudication, CH, Karachi	92/Exp/Cus/K	Irregular expenditure due to non-maintenance of cash book	0	0	0	5.06	5.06	As per Rule-77 of Federal Treasury Rules, Volume-I,
438	Mcc Quetta	219/Exp/Cus/K	Irregular payment on account of Law Charges	0	0	0	0.64	0.64	
439	Chief Collectorate Enforcement, (S) Karachi	183/Exp/Cus/K	Irregular payment on account of Law Charges	0	0	0	1.08	1.08	
440	Director, Intelligence & Investigation, Ch, Gaddani	100/Exp/Cus/K	Rush of expenditure in the month of June	0	0	0	1.63	1.63	According to Rule 96 of the GFR Vol-I,
441	Director General Training, Karachi	100/Exp/Cus/K	Rush of expenditure in the month of June	0	0	0	3.00	3.00	According to Rule 96 of the GFR Vol-I,
442	Director General Training, Karachi	153/Exp/Cus/K	Irregular/Unjustified expenditure on maintenance of garden	0	0	0	0.14	0.14	Para 10 of GFR
443	Director General Training, Karachi	151/Exp/Cus	Non-maintenance of fixed assets/dead stock register	0	0	0	0.29	0.29	According to Para 13.4 of Accounting Policies and Procedures

									Manual all departments /entities will maintain a "Fixed Assets Register"(form 13A)
444	Deputy Collector Of Customs, (HQ), Ch, Gaddani	102/ Exp/ Cus/ K	Lapse of government money due to non-surrendering of savings	0	0	0	27.16	27.16	According to Rule 95 of the GFR Vol-I,
445	Director General Valuation, CH, Karachi	117/ Exp/ Cus/ K	Lapse of government money due to non-surrendering of savings	0	0	0	3.74	3.74	According to Rule 95 of the GFR Vol-I,
446	Director General Valuation, CH, Karachi	115/ Exp/ Cus/ K	Lapse of government money due to non-surrendering of savings	0	0	0	3.13	3.13	According to Para 13.4 of Accounting Policies and Procedures Manual all departments / entities will maintain a "Fixed Assets Register"(form 13A)
447	Directorate General of Customs Valuation, Karachi	92/Exp/ Cus/ K	Irregular expenditure due to non-maintenance of cash book	0	0	0	0.00	0.00	As per Rule-77 of Federal Treasury Rules, Volume-I,
448	Directorate General of Customs Valuation, Karachi	109/ Exp/ Cus/ K	Irregular payment of internet and smart TV charges	0	0	0	0.06	0.06	According to Cabinet Division Letter No. F.3/9/STC-GC-2006 dated 31.05.2006
449	Collector MCC Preventive, Karachi	153/ Exp/ Cus/ K	Irregular/Unjustified expenditure under the head maintenance of garden	0	0	0	0.40	0.40	Para 10 of GFR
450	Director Internal Audit, Customs, Karachi	194/ Exp/ Cus	Non-maintenance of fixed assets/dead stock register	0	0	0	0.36	0.36	According to Para 13.4 of Accounting Policies and Procedures Manual all departments /entities will maintain a "Fixed

									Assets Register"(form 13A)
451	Director, Intelligence & Investigation, Hyderabad	123/Exp/Cus	Non-verification of degree/certificates of the employees	0	0	0	0.00	0.00	As per Establishment Division Letter No.D.O.No. 6(28)2011-DG-II dated March 8, 2011
452	MCC Appraisement (West) Karachi	173/Exp/Cus	Doubtful expenditure	0	0	0	0.28	0.28	Para 10 of GFR
453	D.T.T Quetta	707/CD/K	Cross border certificates	0	0	137.45	0	137.45	SRO 777(1)/2009
Total Custom Karachi				0	0	1,149.93	158.77	1308.7	
Grand Total (Lhr + KHI)				20,120.98	231.05	1,149.93	294.77	21,796.73	

Annexure-2

(Para 4.1.1)

Non-payment of sales tax - Rs. 11,585.20 million

(Rs. in million)

S. No.	Office	DP No.	No. of Cases	Value of supply	Amount
1	RTO Sukkur	6585-ST/K	01	2,406.91	409.17
		6586-ST/K	02	1,036.24	176.16
		6571-ST/K	01	1,458.87	248.01
		6580-ST/K	01	801.69	136.29
2	LTU Karachi	6644-ST/K	01	14,718.99	2,502.23
		6661-ST/K	07	27,374.77	4,653.71
		6662-ST/K	06	18,092.09	3075.66
3	RTO Hyderabad	6618-ST/K	01	2,133.62	362.72
4	RTO Peshawar	19358-ST	01	124.98	21.25
Total			21	68,148.16	11,585.20

Annexure-3

(Para 4.1.2)

**Non/short realization of sales tax due to difference of sales declared in
income tax returns and sales tax returns - Rs. 5,706.89 million**

(Rs. in million)

S. No.	Office	DP No.	No. of cases	Amount	Remarks
1	RTO Peshawar	18735-ST	01	2,061.60	Section 3(1)(a) of the Sales Tax Act 1990
		18739-ST	01	71.61	-do-
		18738-ST	01	115.20	Eighth Schedule of the Sales Tax Act 1990
2	CRTO Lahore	18927-ST	01	6.17	Section 3(1)(a) of the Sales Tax Act 1990
		19222-ST	1	15.22	Rule 58Hb of Special Procedure Rules 2007
		18669-ST	03	13.49	Section 3(1)(a) of the Sales Tax Act 1990
3	RTO-II Lahore	18517-ST	01	0.47	SRO 488(I)/2016 dt 30.06.2016
		18522-ST	02	2.25	Section 3(1)(a) of the Sales Tax Act 1990
		18502-ST	04	12.05	-do-
		18512-ST	03	11.83	-do-
		18518-ST	02	5.11	-do-
4	RTO Gujranwala	19017-ST	01	0.57	-do-
5	RTO Faisalabad	18829-ST	02	299.53	SRO 1125(I)/2011
6	LTU Lahore	18722-ST	01	0.69	Section 3(1)(a) of the Sales Tax Act 1990

7	RTO Islamabad	19314-ST	04	23.73	Islamabad Capital Territory (Tax on Services) Ordinance 2001
		19310-ST	05	383.65	-do-
		19290-ST	02	10.47	-do-
		19307-ST	01	6.51	Section 3(1)(a) of the Sales Tax Act 1990
8	LTU Karachi	6645-ST/K	01	115.02	Section 3 of the Sales Tax Act 1990
		6674-ST/K	06	402.63	section 3 read with eighth schedule of the Sales Tax Act 1990
9	LTU-II Karachi	6468-ST/K	01	2.04	Section 3(1)(a) of the Sales Tax Act 1990
		6476-ST/K	01	28.38	-do-
		6513-ST/K	02	905.09	Section 3 of the Sales Tax Act 1990
		6677-ST/K	02	11.11	-do-
10	RTO-II Karachi	6482-ST/K	01	18.78	-do-
		6535-ST/K	03	24.50	-do-
11	RTO Quetta	6500-ST/K	02	575.50	Section 3(1)(a) of the Sales Tax Act 1990
		6658-ST/K	08	219.95	Section 3 of the Sales Tax Act 1990
12	RTO-III Karachi	6525-ST/K	03	94.51	-do-
		6606-ST/K	01	15.98	-do-
		6704-ST/K	02	18.38	-do-
13	CRTO Karachi	6548-ST/K	02	1.23	-do-
		6627-ST/K	03	57.53	-do-
		6652-ST/K	03	176.11	-do-
Total			77	5,706.89	

Annexure-4
(Para 4.1.3)

Non-recovery of adjudged dues / arrears- Rs. 4,417.67million

(Rs. in million)

S. No.	Office	DP No.	No. of cases	Amount
1	LTU Islamabad	18986-ST	26	2,023.53
		18987-ST	07	188.24
		19138-ST	6	504.43
2	RTO Rawalpindi	18775-ST	12	62.33
		19194-ST	18	6.71
3	RTO Multan	19028-ST	22	617.19
4	RTO Quetta	6501-ST/K	03	181.35
		6671-ST/K	15	61.07
5	RTO-III Karachi	6498-ST/K	09	754.77
6	RTO Sukkur	6579-ST/K	02	18.05
Total			120	4,417.67

Annexure-5
(Para 4.1.4)

Inadmissible adjustment of input tax without fulfilling legal requirements
Rs. 3,886.30 million

(Rs. in million)

S. No.	Office	DP No.	No of cases	Amount	Law/rule violated
1	LTU Islamabad	18668-ST	03	21.63	Section 8(1)(i) of the Sales Tax Act, 1990
		18687-ST	02	32.89	Section 8(1) of the Sales Tax Act, 1990, SRO 490(I)/2004 dt 12.06.04
		19133-ST	01	14.90	Section 8(1)(b) of the Sales Tax Act, 1990, SRO 549(I)/2006 dt 05.06.06 & 597(I)/2017 dt 01.07.17
		19134-ST	11	129.76	Section 8(1) of the Sales Tax Act, 1990, SRO 490(I)/2004 dt 12.06.04
		19108-ST	02	24.35	Section 8(1)(a)(h)(i) of the Sales Tax Act, 1990
2	LTU Lahore	18557-ST	05	363.35	Section 8(1)(a)(f)(g)(h)(i) of the Sales Tax Act, 1990
		18719-ST	05	55.00	-do-
		19186-ST	02	6.87	Section 8(1)(i) of the Sales Tax Act, 1990
		19185-ST	03	39.24	Section 8(1)(h) of the Sales Tax Act, 1990
		19182-ST	02	155.18	Section 8(1)(i) of the Sales Tax Act, 1990
3	RTO Faisalabad	18824-ST	05	0.93	Section 8(1)(ca) of the Sales Tax Act, 1990
		18828-ST	02	93.58	Section 8(1)(f)(g)(h)(i) of the Sales Tax Act, 1990
		18823-ST	03	20.92	Section 8(1)(d) of the Sales Tax Act, 1990
		18827-ST	02	1.02	Section 8(1)(d) of the Sales Tax Act, 1990
		18830-ST	05	29.63	Section 8(1) of the Sales Tax Act, 1990, SRO 490(I)/2016 dt 30.06.16

		19151-ST	01	0.62	Section 8(1)(a)(f)(g)(h)(i) of the Sales Tax Act, 1990
		19152-ST	02	0.81	Section 8(1)(i) of the Sales Tax Act, 1990
4	RTO Multan	18713-ST	02	0.47	Section 8(1)(i) of the Sales Tax Act, 1990
		18709-ST	01	3.56	Section 8(1)(h) of the Sales Tax Act, 1990
5	RTO Peshawar	18740-ST	04	39.44	Section 8(1)(a)(f)(g)(h)(i) of the Sales Tax Act, 1990
		19362-ST	02	7.28	-do-
		19361-ST	01	0.94	-do-
		19360-ST	01	3.56	-do-
		19357-ST	01	2.00	-do-
		19356-ST	01	2.02	-do-
		19355-ST	01	0.79	-do-
		19240-ST	09	78.47	-do-
		19239-ST	05	10.09	-do-
6	RTO Gujranwala	18657-ST	03	0.44	Section 8(1)(a)(h) of the Sales Tax Act, 1990
		19016-ST	04	59.11	Section 8(1)(a)(i) of the Sales Tax Act, 1990
7	RTO Rawalpindi	18772-ST	03	0.30	Section 8(1)(a)(f)(g)(h)(i) of the Sales Tax Act, 1990
		18969-ST	01	0.18	-do-
		19088-ST	01	48.79	Section 8(1)(k) of the Sales Tax Act, 1990
		19091-ST	05	1.51	Section 8(1)(a)(f)(g)(h)(i) of the Sales Tax Act, 1990
		18764-ST	01	39.74	Section 8(1)(a) of the Sales Tax Act, 1990
		19193-ST	04	0.24	-do-
		19192-ST	01	0.33	Section 8(1)(a)(f)(g)(h)(i)(j) of the Sales Tax Act, 1990
8	CRTO Lahore	18895-ST	04	4.15	-do-
		18907-ST	03	13.68	-do-
		18910-ST	03	2.69	-do-
		18914-ST	06	377.21	Section

					8(1)(a)(f)(g)(h)(i)(j) of the Sales Tax Act, 1990, Section 16B of the Punjab Sales Tax on Services Act, 2012
		18917-ST	01	32.13	Section 8(1)(e) & Section 26 of the Sales Tax Act, 1990, Rule 14 of the Sales Tax Rules 2006
		18918-ST	03	21.87	Section 8(1)(a)(f)(h)(i) of the Sales Tax Act, 1990
		18926-ST	07	18.45	Section 8(1)(a)(f)(h)(i) of the Sales Tax Act, 1990
		19226-ST	1	0.18	Section 8(1)(a)(ca)(f)(h)(i)(j) of the Sales Tax Act, 1990
		19101-ST	01	3.73	Section 8(1)(a)(f)(h)(i) of the Sales Tax Act, 1990
		19035-ST	02	0.62	Section 8(1)(a)(ca)(f)(h)(i)(j) of the Sales Tax Act, 1990
		18909-ST	01	3.07	Section 8(1) & 3B of the Sales Tax Act, 1990
		19337-ST	02	4.84	Section 8(1)(a)(ca)(f)(h)(i)(j) of the Sales Tax Act, 1990
10	RTO Bahawalpur	18584-ST	03	2.31	Section 8(1)(i) of the Sales Tax Act, 1990
11	RTO Islamabad	18640-ST	03	1.49	Section 8(1)(a)(f)(g)(h)(i) of the Sales Tax Act, 1990
		19312-ST	01	0.33	Section 8(1)(a)(f)(h)(i) of the Sales Tax Act, 1990
12	RTO Abbottabad	19246-ST	02	20.00	Section 8(1)(a)(f)(h)(i) of the Sales Tax Act, 1990
13	LTU Karachi	6643-ST/K	01	1,862.74	Excess UFG was claimed
		6646-ST/K	01	53.85	Section 8(1)(a) of the Sales Tax Act, 1990
		6648-ST/K	01	37.10	Section 8(1)(i) of the Sales Tax Act, 1990

14	LTU-II Karachi	6469-ST/K	02	0.66	Section 8(1)(a) & (i) of the Sales Tax Act, 1990
		6512-ST/K	01	3.14	Section 73 of the Sales Tax Act, 1990
		6680-ST/K	03	0.53	Section 8(1)(a) of the Sales Tax Act, 1990
		6682-ST/K	01	0.18	Section 8(1)(i) of the Sales Tax Act, 1990
15	CRTO Karachi	6483-ST/K	01	9.70	Section 8(1)(a)&(f) of the Sales Tax Act, 1990
		6489-ST/K	03	1.78	Section 8(1)(i) of the Sales Tax Act, 1990
		6490-ST/K	01	1.36	Section 8(1)(h) of the Sales Tax Act, 1990
		6495-ST/K	01	0.22	Section 8(1)(a)&(f) of the Sales Tax Act, 1990
		6546-ST/K	01	1.73	Section 8(1)(h) of the Sales Tax Act, 1990
		6549-ST/K	03	0.87	Section 8(1)(i) of the Sales Tax Act, 1990
		6609-ST/K	05	20.45	Section 8(1)(a) of the Sales Tax Act, 1990
		6611-ST/K	01	0.10	Section 8(1) (f) of the Sales Tax Act, 1990
		6612-ST/K	03	1.14	Section 8(1)(i) of the Sales Tax Act, 1990
		6626-ST/K	01	0.27	-do-
		6631-ST/K	04	5.86	Section 8(1)(a) of the Sales Tax Act, 1990
		6633-ST/K	01	0.77	Section 8(1)(i) of the Sales Tax Act, 1990
		6691-ST/K	06	12.23	Section 8(1)(a) of the Sales Tax Act, 1990
		6694-ST/K	01	0.70	Section 8(1)(i) of the Sales Tax Act, 1990
6698-ST/K	01	1.37	Section 8(1)(a) of the Sales Tax Act, 1990		
16	RTO Quetta	6504-ST/K	03	5.70	Section 8(1)(a) of the Sales Tax Act, 1990
		6657-ST/K	01	8.33	Section 73 of the Sales Tax Act, 1990
17	RTO-III Karachi	6518-ST/K	01	2.15	Section 73 of the Sales Tax Act, 1990
		6519-ST/K	03	5.61	Section 8(1)(a)&(f) of the Sales Tax Act, 1990
		6538-ST/K	01	14.90	Section 8(1)(h) of the Sales Tax Act, 1990

		6540-ST/K	05	4.77	Section 8(1)(i) of the Sales Tax Act, 1990
		6598-ST/K	01	0.34	-do-
		6602-ST/K	03	1.26	Section 8(1)(a) of the Sales Tax Act, 1990
		6603-ST/K	03	1.36	Section 8(1)(i) of the Sales Tax Act, 1990
		6642-ST/K	01	0.10	-do-
		6685-ST/K	01	0.45	-do-
		6686-ST/K	02	0.45	Section 8(1)(a) of the Sales Tax Act, 1990
18	RTO-II Karachi	6534-ST/K	01	0.31	Section 8(1)(i) of the Sales Tax Act, 1990
		6555-ST/K	01	1.30	Section 73 of the Sales Tax Act, 1990
		6557-ST/K	01	3.20	Section 73 of the Sales Tax Act, 1990
		6558-ST/K	01	3.13	Section 73 of the Sales Tax Act, 1990
19	RTO Sukkur	6578-ST/K	04	15.98	Section 8(1)(i) of the Sales Tax Act, 1990
20	RTO Hyderabad	6622-ST/K	01	3.52	-do-
Total			227	3,886.30	

Annexure-6
(Para 4.1.5)

Non/short realization of sales tax on taxable supplies- Rs. 3,300.05 million

(Rs. in million)

S. No.	Office	DP No.	No of cases	Amount
1	LTU Islamabad	19107-ST	01	15.65
		19104-ST	01	600.56
		18690-ST	01	49.01
		18671-ST	02	9.78
		18666-ST	05	116.22
		19136-ST	01	0.66
		19105-ST	06	249.94
2	RTO Rawalpindi	18770-ST	01	0.51
		18771-ST	01	0.43
3	RTO-II Lahore	18509-ST	01	16.23
4	RTO Islamabad	18634-ST	01	1,158.96
		19320-ST	04	3.43
		18633-ST	01	7.21
5	RTO Bahawalpur	18603-ST	23	59.17
6	LTU Lahore	18556-ST	18	500.73
		18721-ST	11	106.38
		19184-ST	05	22.84
		19183-ST	04	31.85
7	CRTO Lahore	18896-ST	03	1.06
		19102-ST	02	0.74
		19224-ST	2	2.72
		19034-ST	02	0.73
		19338-ST	02	5.73

8	RTO Abbottabad	19248-ST	01	0.65
9	RTO Peshawar	19245-ST	01	100.65
10	LTU Karachi	6647-ST/K	04	39.91
		6664-ST/K	09	17.61
11	LTU-II Karachi	6479-ST/K	03	4.30
		6516-ST/K	01	1.35
		6676-ST/K	02	14.33
12	RTO-III Karachi	6539-ST/K	01	11.71
		6526-ST/K	02	2.99
		6638-ST/K	01	3.44
		6689-ST/K	01	0.08
		6599-ST/K	04	0.83
13	CRTO Karachi	6486-ST/K	06	0.62
		6491-ST/K	03	0.81
		6547-ST/K	04	1.71
		6608-ST/K	07	4.23
		6629-ST/K	06	9.32
		6650-ST/K	03	0.31
		6693-ST/K	05	0.96
		6703-ST/K	01	0.01
		6496-ST/K	01	0.10
14	RTO Quetta	6502-ST/K	02	67.52
15	RTO Hyderabad	6590-ST/K	03	56.07
Total			169	3,300.05

Annexure-7
(Para 4.1.6)

Non-realization of sales tax on services - Rs. 1,761.99 million

(Rs. in million)

S. No.	Office	DP No.	No of cases	Amount
1	LTU Islamabad	19103-ST	01	840.26
		18689-ST	02	52.93
		18691-ST	01	3.90
2	RTO Islamabad	18636-ST	02	594.12
		18637-ST	01	113.76
		18638-ST	02	157.02
Total			09	1,761.99

Annexure-8

(Para 4.1.7)

**In-admissible adjustment of input tax against invoices issued by
blacklisted/non-active taxpayers - Rs. 1512.12 million**

(Rs. in million)

S. No.	Name of formation	DP No.	No. of cases	Amount
1	CRTO Lahore	18906-ST	01	40.31
2	RTO-II Karachi	6466-ST/K	02	15.20
		6480-ST/K	01	21.34
		6530-ST/K	01	16.95
		6556-ST/K	49	490.00
		6559-ST/K	07	70.00
		6561-ST/K	102	50.00
		6562-ST/K	01	46.66
		6563-ST/K	05	69.58
		6564-ST/K	47	470.00
		6566-ST/K	01	24.83
6567-ST/K	06	34.35		
3	LTU-II Karachi	6465-ST/K	04	162.90
Total			227	1512.12

Annexure-9
(Para 4.1.8)

**Inadmissible adjustment of input tax against exempt supplies
- Rs. 910.17 million**

(Rs. in million)

S. No.	Office	DP No.	No. of cases	Amount
1	LTU Islamabad	18685-ST	01	112.65
		18686-ST	01	10.02
2	LTU Lahore	18560-ST	03	193.32
		18720-ST	02	315.61
3	RTO Rawalpindi	18768-ST	01	2.83
		19089-ST	02	9.93
4	CRTO Lahore	18894-ST	01	6.87
		18908-ST	03	7.62
		18911-ST	02	2.00
		18925-ST	01	22.00
		19100-ST	01	14.21
5	RTO-II Lahore	18511-ST	02	12.65
		18500-ST	01	21.37
6	RTO Multan	19024-ST	03	49.83
7	RTO Sukkur	6570-ST/K	01	100.35
8	RTO Hyderabad	6613-ST/K	01	28.91
Total			26	910.17

Annexure-10

(Para 4.1.11)

Non-realization of further and extra sales tax- Rs. 771.05 million

(Rs. in million)

S. No.	Office	DP No.	No. of cases	Amount	Remarks
1	LTU Lahore	18561-ST	04	173.22	Further tax @ 1% SRO 584(I)/2017 dt 01.07.17
2	RTO Faisalabad	18821-ST	01	5.37	Further tax @ 2%
		19153-ST	01	6.12	Further tax @ 1% SRO 584(I)/2017 dt 01.07.17
		19053-ST	02	0.85	-do-
3	RTO Multan	18708-ST	01	4.24	Extra tax @ 2%
		18710-ST	02	1.99	Further tax @ 2%
		19025-ST	01	2.78	Further tax @ 3%
4	RTO Rawalpindi	18765-ST	01	14.92	Extra tax @ 2%
		19195-ST	03	25.19	Further tax @ 3%
		18970-ST	01	0.06	-do-
		19090-ST	03	13.54	-do-
5	CRTO Lahore	18893-ST	02	27.77	Extra tax @ 2%
		18921-ST	02	0.73	Further tax @ 2%
		19225-ST	01	2.53	-do-
		18929-ST	02	0.20	-do-
6	RTO-II Lahore	18473-ST	01	0.26	Extra tax @ 2%
		18501-ST	01	12.50	-do-
		18506-ST	01	0.92	Further tax @ 2%
		18516-ST	01	0.53	-do-
		18892-ST	01	6.53	Extra tax @ 2%
7	RTO Bahawalpur	18572-ST	02	36.07	Further tax @ 2%
		18573-ST	01	17.47	-do-
		18575-ST	01	8.78	-do-
		18577-ST	01	1.99	-do-
		18578-ST	01	1.85	-do-

		18579-ST	01	1.34	-do-
		18581-ST	07	16.32	-do-
		18582-ST	01	5.43	Extra tax @ 2%
		18583-ST	01	3.49	Further tax @ 2%
		18585-ST	01	0.20	-do-
		18586-ST	01	0.71	-do-
8	LTU Islamabad	19137-ST	01	0.23	Further tax @ 3%
		19109-ST	01	6.86	-do-
9	RTO Abbottabad	19249-ST	01	0.12	Extra tax @ 2%
10	LTU Karachi	6672-ST/K	02	98.19	Further tax @ 2%
11	LTU-II Karachi	6464-ST/K	03	12.23	Further tax @ 1% - SRO 584(I)/2017 dt 01.07.17
		6678-ST/K	01	5.97	-do-
		6514-ST/K	02	127.39	Further tax @ 2%
		6517-ST/K	01	4.09	Extra tax @ 2%
12	RTO-III Karachi	6605-ST/K	02	4.75	Further tax @ 1% - SRO 584(I)/2017 dt 01.07.17
		6523-ST/K	02	11.55	Further tax @ 2%
		6541-ST/K	02	2.67	Extra tax @ 2%
		6687-ST/K	01	0.23	Extra tax @ 2%
13	RTO-II Karachi	6528-ST/K	02	1.60	Further tax @ 2%
		6527-ST/K	03	3.49	Extra tax @ 2%
		6510-ST/K	01	0.20	Extra tax @ 2%
14	RTO Sukkur	6582-ST/K	04	43.08	Further tax @ 2% & 3%
		6574-ST/K	01	2.70	Extra tax @ 2%
15	RTO Hyderabad	6588-ST/K	01	7.30	Further tax @ 2%
		6617-ST/K	03	4.98	Further tax @ 2%
		6591-ST/K	01	8.60	Extra tax @ 2%
		6596-ST/K	01	0.40	Extra tax @ 2%

16	CRTO Karachi	6695-ST/K	02	0.24	Further tax @ 1% - SRO 584(I)/2017 dt 01.07.17
		6607-ST/K	01	0.91	Further tax @ 3%
		6632-ST/K	01	3.32	Further tax @ 3%
		6655-ST/K	02	0.58	Further tax @ 3%
		6696-ST/K	02	7.82	Further tax @ 3%
		6493-ST/K	01	0.41	Extra tax @ 2%
		6552-ST/K	01	0.40	Extra tax @ 2%
17	RTO Quetta	6670-ST/K	02	16.84	Further tax @ 3%
Total			98	771.05	

Annexure-11
(Para 4.1.12)

Incorrect application of rate of sales tax causing non/ short realization of revenue-Rs. 758.13 million

(Rs. in million)

S. No.	Office	DP No.	No. of cases	Amount	Remarks
1	RTO Multan	18840-ST	02	115.34	Rate applicable 17 % instead of 5% vide Sr. No. 18 of 8 th Schedule
2	RTO Rawalpindi	18966-ST	01	0.18	6% rate applicable vide SRO 584 (1)/2017 dated 01.07.2017
		18769-ST	01	1.73	-do-
3	LTU Islamabad	19132-ST	01	129.33	As per Sr. No 47 of 8 th Schedule Sales Tax shall be charged @ Rs. 4.25/MT or 17% whichever is higher.
4	RTO Bahawalpur	18574-ST	02	4.91	Oil cake and other solid residues, whether or not ground or in the form of pellets chargeable to sales tax @ 5%.
5	CRTO Lahore	19340-ST	01	9.23	Sales tax chargeable @ 17% on supplies made to persons outside five zero rated sectors-SRO 491(I)/2016 dated 30.06.2016
		19339-ST	01	8.42	Sales tax chargeable @ 9% on supplies of finished products. -SRO 777(I)/2018 dated 21.06.2018
6	RTO-III Karachi	6536-ST/K	02	42.24	As per Sr. No 1 of 8 th Schedule Sales Tax shall be charged @ 10%.
		6635-ST/K	01	21.47	As per Sr. No 1 of 8 th Schedule Sales Tax shall be charged @ 10%.
		6600-ST/K	01	0.22	Rate applicable 17 % instead of 0% as per Section 3(1) (a)
		6683-ST/K	01	33.06	-do-

		6520-ST/K	04	23.11	SROs 1125(i) 2011, SRO896(i)2013,SRO 525(i) 2008 and entry no. 14 of sixth schedule of sales tax act 1990
		6544-ST/K	01	0.28	Rate applicable 17 % instead of 0% as per Section 3(1) (a)
		6636-ST/K	01	17.89	Rate applicable 17 % instead of 0% on goods other than specified in SRO 1125(I)/2011
		6637-ST/K	01	3.51	-do-
7	LTU Karachi	6666-ST/K	01	7.09	As per Sr. No 1 of 8 th Schedule Sales Tax shall be charged @ 10%.
8	LTU-II Karachi	6463-ST/K	01	176.75	Rate applicable 17 % instead of 0% on goods other than specified in SRO 1125(I)/2011
		6475-ST/K	01	70.65	Rate applicable 17 % instead of 0% on goods other than specified in SRO 1125(I)/2011
		6478-ST/K	01	5.13	6% rate applicable vide SRO 584 (1)/2017 dated 01.07.2017
		6675-ST/K	02	17.07	Sales tax chargeable @ 9% on supplies of finished products. -SRO 777(I)/2018 dated 21.06.2018
9	CRTO Karachi	6628-ST/K	01	10.46	Rate applicable 17 % instead of 0% as per Section 3(1) (a)
		6690-ST/K	01	27.76	Rate applicable 17 % instead of 0% on goods other than specified in SRO 1125(I)/2011
		6692-ST/K	01	6.04	-do-
10	RTO-II Karachi	6509-ST/K	04	14.41	-do-
11	RTO Sukkur	6576-ST/K	01	11.85	Rate applicable 17 % instead of 0% as per Section 3(1) (a)
		Total	35	758.13	

Annexure-12
(Para 4.1.13)

Non-realization of sales tax due to concealment of sales - Rs. 659.04 million

(Rs. in million)

S. No.	Office	DP No.	No of cases	Amount
1	LTU Islamabad	18667-ST	01	120.77
		19159-ST	01	43.62
2	RTO Bahawalpur	18571-ST	01	87.79
		18580-ST	03	139.02
3	RTO Islamabad	19291-ST	01	162.44
4	CRTO Lahore	18916-ST	01	37.08
5	LTU-II Karachi	6461-ST/K	01	68.32
Total			09	659.04

Annexure-13
(Para 4.1.14)

Excess adjustment of input tax- Rs. 487.05 million

(Rs. in million)

S. No.	Office	DP No.	No of cases	Amount
1	LTU Islamabad	18692-ST	01	5.73
2	RTO Rawalpindi	19191-ST	02	11.25
3	RTO-II Lahore	18504-ST	01	5.22
		18507-ST	01	0.51
		18508-ST	02	45.14
4	LTU Lahore	18559-ST	01	217.16
5	CRTO Lahore	19223-ST	1	8.59
6	LTU-II Karachi	6467-ST/K	01	6.48
		6473-ST/K	02	167.31
7	RTO-III Karachi	6524-ST/K	01	0.25
		6639-ST/K	01	0.61
8	RTO Hyderabad	6615-ST/K	01	7.86
9	RTO Quetta	6507-ST/K	01	1.91
		6659-ST/K	01	9.03
Total			17	487.05

Annexure-14
(Para 4.1.16)

Inadmissible sales tax exemption – Rs.348.37 million

(Rs in million)

S. No.	Office	DP No.	No. of cases	Amount	Law/Rule violated
1	LTU-II Karachi	6477-ST/K	01	10.05	Entry No.16 of Sixth schedule of Sales Tax Act 1990 r/w section 13 of Sales Tax Act 1990.
2	RTO-III Karachi	6537-ST/K	01	25.61	Entry No.14 & 24 (table-II) of Sixth schedule of Sales Tax Act 1990 r/w section 13 of Sales Tax Act 1990.
		6543-ST/K	01	0.43	
		6604-ST/K	01	2.08	
		6684-ST/K	01	16.60	
3	CRTO Karachi	6545-ST/K	01	5.30	Entry No.3, 89 & 100 of Sixth schedule of Sales Tax Act 1990 r/w section 13 of Sales Tax Act 1990. SRO 327(I)/2008 dated 29.03.2008
		6630-ST/K	01	8.33	
		6653-ST/K	01	0.53	
		6654-ST/K	01	1.39	
4	RTO-II Karachi	6560-ST/K	01	170.00	Entry No.104 of Sixth schedule of Sales Tax Act 1990 r/w section 13 of Sales Tax Act 1990.
5	RTO Hyderabad	6589-ST/K	01	86.60	Entry No.21 & 32 of Sixth schedule of Sales Tax Act 1990 r/w section 13 of Sales Tax Act 1990.
		6619-ST/K	01	21.45	
Total			12	348.37	

Annexure-15

(Para 4.1.18)

Non imposition of penalty and default surcharge on late submission of sales tax returns- Rs. 117.49 million

(Rs in million)

S. No.	Office	DP No.	No. of cases	Amount
1	RTO Multan	18842-ST	02	0.25
		18712-ST	03	0.65
2	RTO-II Lahore	18524-ST	08	1.39
3	LTU Lahore	19188-ST	03	5.05
4	RTO Islamabad	19322-ST	02	0.21
5	CRTO Karachi	6484-ST/K	04	8.34
		6485-ST/K	94	3.08
		6487-ST/K	23	0.49
		6488-ST/K	82	2.55
		6492-ST/K	03	0.51
		6494-ST/K	23	0.22
		6550-ST/K	36	0.74
		6551-ST/K	30	0.43
		6610-ST/K	01	1.43
		6634-ST/K	01	0.43
		6651-ST/K	27	1.62
		6656-ST/K	05	0.60
		6699-ST/K	01	0.21
		6700-ST/K	01	0.67
6701-ST/K	01	0.12		
6	LTU-II Karachi	6470-ST/K	03	0.13
		6515-ST/K	20	2.39
		6679-ST/K	03	3.69
		6681-ST/K	21	0.44
7	RTO Hyderabad	6593-ST/K	03	4.55
		6594-ST/K	50	3.00
		6597-ST/K	03	0.24
		6616-ST/K	01	6.80
		6620-ST/K	01	1.51
		6621-ST/K	50	3.00
		6624-ST/K	01	0.06
6625-ST/K	01	0.12		

8	RTO Quetta	6503-ST/K	01	11.80
		6508-ST/K	03	0.60
		6660-ST/K	78	3.44
		6667-ST/K	34	2.04
		6668-ST/K	01	0.12
9	RTO Sukkur	6572-ST/K	01	0.24
		6573-ST/K	04	0.33
		6575-ST/K	01	5.34
		6581-ST/K	01	0.12
10	RTO-II Karachi	6511-ST/K	06	0.40
		6529-ST/K	03	24.50
		6531-ST/K	06	0.27
		6532-ST/K	16	0.83
		6533-ST/K	09	1.00
11	RTO-III Karachi	6521-ST/K	19	2.23
		6522-ST/K	160	8.26
		6553-ST/K	42	0.48
		6640-ST/K	17	0.23
		6641-ST/K	01	0.21
		6688-ST/K	10	0.13
Total			920	117.49

Annexure-16
(Para 4.1.21)

Non-realization of sales tax on cotton seed oil - Rs.37.82 million
(Rs. in million)

S. No.	Office	DP No.	No of cases	Amount
1	RTO, Sukkur	6577-ST/K	06	12.71
		6583-ST/K	02	7.38
		6584-ST/K	03	4.41
2	RTO, Hyderabad	6595-ST/K	01	0.42
		6614-ST/K	03	12.90
Total			15	37.82

Annexure-17
(Para 4.1.23)

Management failure to register taxpayers in sales tax regime – Rs. 1,011.38 million

(Rs. in million)

S. No.	Office	DP No.	No of cases	Amount
1	CRTO Lahore	18915-ST	02	113.51
		18919-ST	02	12.02
2	RTO-II Lahore	18505-ST	01	3.00
		18510-ST	02	15.30
		18514-ST	02	2.78
3	RTO Faisalabad	19150-ST	01	1.77
		19054-ST	02	1.12
		19055-ST	02	10.91
4	LTU-II Karachi	6462-ST/K	01	3.10
		6481-ST/K	01	6.24
5	RTO-II Karachi	6497-ST/K	01	4.65
		6554-ST/K	07	35.00
6	RTO Quetta	6505-ST/K	01	3.64
7	RTO Sukkur	6569-ST/K	40	798.34
Total			65	1,011.38

Annexure-18
(Para 4.2.1)

Inadmissible payment of sales tax refund - Rs. 387.50 million

(Rs. in million)

S.No.	Office	DP No.	No. of cases	Amount	Law/Rule violated
1	RTO Multan	18711-ST	02	9.55	Section 10 & 73 of the Sales Tax Act, 1990 and Rule 36 of the Sales Tax Rules, 2006.
2	CRTO Lahore	18923-ST	03	293.30	Section 10 read with Section 8 of the Sales Tax Act, 1990
		18924-ST	01	66.57	Section 10 & 8(1)(e) read with section 26 of the Sales Tax Act, 1990, Rule 14 & 16 of the Sales Tax Rules 2006
3	RTO-II Lahore	18513-ST	01	8.47	Rule 28 of Sales Tax Rules, 2006
		18525-ST	01	0.69	Section 10 & 11(5) of the Sales Tax Act, 1990
		18515-ST	01	1.22	-do-
		18519-ST	01	0.89	-do-
4	LTU Lahore	18567-ST	01	2.79	Section 10 read with Section 8 of the Sales Tax Act, 1990
		18566-ST	01	4.02	-do-
Total			12	387.50	

Annexure-19
(Para 4.2.2)

Excess refund of sales tax- Rs. 292.02 million

(Rs. in million)

S. No.	Office	DP No.	No of cases	Amount
1	LTU Lahore	18564-ST	01	6.17
		18723-ST	01	263.70
		18565-ST	01	5.25
2	RTO-II Lahore	18521-ST	01	11.77
		18523-ST	01	5.13
Total			05	292.02

Annexure-20
(Para 4.3.1)

Non-realization of federal excise duty - Rs. 1,089.73 million

(Rs. in million)

S. No.	Office	DP No.	No of cases	Amount
1	LTU Islamabad	18674-FED	01	1.15
		19135-FED	02	33.71
		19110-FED	02	226.26
2	LTU Lahore	18555-FED	03	692.46
		19189-FED	02	120.37
3	RTO Rawalpindi	18766-FED	01	13.37
4	CRTO Lahore	19227-FED	01	2.41
Total			12	1,089.73

Annexure-21
(Para 4.4.1)

Concealment of income causing short realization of tax- Rs. 24,275.22 million
DGAIR (N) Lahore

(Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	RTO Faisalabad	18831	2018	1	13.06
		19058	2018	3	15.59
		19059	2018	3	9.09
		19061	2018	1	4.83
		19062	2018	2	37.50
		19141	2018	4	8.81
		19146	2018	1	0.85
		19045	2018	2	145.06
		19046	2018	1	5.14
		19049	2018	1	5.517
		19048	2018	9	63.04
2	LTU Islamabad	18697	2017	1	23.04
3	RTO Islamabad	19316	2018	1	12422.72
		19305	2018	1	65.66
		19288	2018	1	1.21
		19282	2018	1	255.57
4	RTO-II Lahore	18886	2016	1	5.52
		18538	2017	1	0.33
		18533	2017	2	11.87
		18532	2017	1	10.36
		18530	2017	1	91.28
		18529	2017	1	0.75
		18494	2017	1	4.31
		18491	2016 & 2017	1	7.59

		18487	2017	1	20.22
		18480	2017	1	5.96
		18478	2017	1	6.33
		18474	2017	1	58.70
		18475	2018	1	35.35
		18476	2016	1	17.06
		18883	2017	1	59.77
		18882	2017	1	20.45
		18881	2017	1	22.16
		18880	2017	1	170.39
5	RTO Bahawalpur	18596	2018	2	25.22
		18595	2018	2	2.60
		18593	2018	2	2.58
		18591	2018	1	14.06
		18590	2018	1	24.54
		18589	2018	1	147.25
6	PRAL	18954	2018	1	21.25
7	CRTO Lahore	18905	2018	1	0.48
		18800	2017	1	21.38
		18799	2017	1	81.10
		18797	2017	1	2.74
		18795	2018	1	15.30
		18794	2017	2	33.41
		18793	2018	1	79.31
		18791	2018	1	235.23
		18786	2017	1	1.75
		18781	2018	1	11.61
		18780	2018	1	33.36
		18779	2017	2	56.21
		18778	2017	1	65.04

		18776	2017	1	100.58
		18902	2018	1	1.68
		19040	2018	1	1.38
		19095	2018	2	11.72
8	RTO Rawalpindi	18762	2018	1	13.88
		18981	2017 & 2018	1	22.23
		18980	2017 & 2018	1	20.87
		19197	2018	1	11.74
		19207	2018	2	1.28
		18773	2018	1	79.411
9	RTO Peshawar	18744	2018	1	673.05
		19374	2018	1	11.7
		19271	2018	3	4003.31
		19231	2018	1	1204.3
Total				95	20,656.638

DGAIR & C (South) Karachi

(Rs. in million)

S. No.	Offices	DP No.	Tax Year	No. of Cases	Amount
1	LTU Karachi	1920	2018	1	3.495
		1956	2018	1	0.931
		2010	2018	5	1139.953
2	LTU-II Karachi	1683	2018	5	342.955
		1698	2018	1	38.953
		1784	2017	6	816.716
3	CRTO Karachi	1702	2017	1	72.215
		1713	2017	1	28.903
4	RTO-II Karachi	1769	2017	8	316.319
		1807	2017	1	107.982
		1811	2017	1	0.577

5	RTO-III Karachi	1790	2017	1	1.69
		1791	2017	1	12.157
		1966	2018	2	84.823
		2019	2018	4	435.84
6	RTO Sukkur	1829	2018	1	35.067
7	RTO Quetta	1943	2018	6	165.345
		1961	2018	3	14.661
Total				49	3,618.582
Grand Total				144	24,275.22

Annexure –22
(Para 4.4.2)

**Incorrect adjustment of B/F losses- Potential tax effect Rs. 17,455.520
million**

DGAIR & C (South) Karachi

(Rs. in million)

S. No.	Offices	DP No.	Tax Year	No. of cases	Amount
1	LTU Karachi	2015	2018	2	63.95
2	CRTO Karachi	1994	2017 & 2018	1	11.52
3	RTO Hyderabad	1833	2018	1	7409.21
4	RTO Sukkur	1819	2018	1	727.10
		1820	2018	1	220.46
5	RTO Quetta	1757	2017	1	13.63
		1939	2018	1	9009.65
Total				8	17,455.52

Under process Rs. 17,455.520 million

Annexure-23

(Para 4.4.3)

Short levy of Super Tax- Rs. 16,035.09 million**DGAIR (N) Lahore**

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	LTU Islamabad	18693	2018	1	16.11
		18984	2018	2	1533.24
		18700	2018	1	2.29
		19124	2018	1	171.41
		19118	2018	1	95.19
		19126	2017 & 2018	1	1,159.11
2	RTO Peshawar	19327	2018	2	528.32
3	RTO Islamabad	19317	2018	1	1064.87
		19304	2015 & 2016	3	144.77
		19284	2018	1	25.65
4	LTU Lahore	18733	2018	5	147.84
		18541	2017	10	1,083.39
		19179	2018	1	5.96
5	RTO Multan	18832	2017 & 2018	4	278.55
6	RTO Bahawalpur	18598	2018	1	10.05
7	RTO Gujranwala	19008	2018	8	4.85
8	RTO Abbottabad	19000	2018	1	32.86
Total				44	6,304.46

DGAIR & C (South) Karachi

(Rs in million)

S. No.	Offices	DP No.	Tax Year	No. of cases	Amount
1	LTU Karachi	1909	2018	8	1,772.44
		1951	2016 to 2018	10	2,176.88
		2009	2018	23	3,005.18
2	LTU-II Karachi	1681	2018	6	290.46
		1696	2018	2	98.27
		1773	2017	4	180.06

3	CRTO Karachi	1714	2017	1	17.65
		1801	2017	1	33.28
		1861	2018	1	26.03
		1931	2018	3	116.73
		1980	2018	3	101.05
		1985	2018	7	814.50
4	RTO Hyderabad	1834	2018	2	444.32
		1886	2018	1	17.36
5	RTO Sukkur	1818	2018	3	434.90
6	RTO Quetta	1941	2018	3	187.81
		1959	2018	1	13.71
Total				79	9,730.63
Grand Total				123	16,035.09

Under Process Rs.16,035.09 million

Annexure-24

(Para 4.4.4)

**Incorrect assessment of tax under respective heads of income-
Rs. 11,101.65 million****DGAIR (N) Lahore** (Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	LTU Lahore	18854	2016 & 2017	2	12.27
		18729	2018	1	27.00
		18852	2016 & 2017	1	141.34
2	RTO Gujranwala	18659	2018	8	12.73
3	CRTO Lahore	18787	2017	1	1.18
		19215	2018	2	5.73
4	RTO-II Lahore	18889	2015,2016 &2018	1	7.34
5	LTU Islamabad	18680	2017 & 2018	3	38.10
6	RTO Peshawar	19366	2018	3	21.82
		19270	2018	2	13.8
Total				24	281.31

DGAIR & C (South) Karachi

(Rs in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	LTU Karachi	1908	2017	1	5,531.82
		1919	2018	2	5.76
2	LTU-II Karachi	1679	2017 & 2018	14	792.56
		1692	2018	7	641.13
		1697	2018	4	78.63
		1779	2017	1	93.94
3	CRTO Karachi	1701	2017	6	178.53
		1704	2017	1	31.97

		1710	2017	1	2.00
		1712	2017	5	250.96
		1716	2017	1	10.07
		1928	2018	5	0.50
		1988	2018	8	184.16
4	RTO-III Karachi	1744	2017	21	9.31
		1844	2018	5	30.80
		1846	2018	1	3.55
		1894	2018	1	0.33
		2023	2018	1	9.72
		2024	2018	3	23.40
5	RTO Hyderabad	1838	2018	1	55.67
		1839	2018	2	45.49
		1883	2018	9	29.84
		1887	2018	1	2.48
		1906	2018	1	0.93
6	RTO Sukkur	1823	2018	3	25.91
7	RTO Quetta	1749	2017	4	145.00
		1938	2018	1	2,635.92
Total:				110	10,820.34
Grand Total				134	11,101.65

Under process Rs.11,101.65 million

Annexure-25

(Para 4.4.5)

Incorrect adjustment of tax credits-Rs. 8,964.82 million**DGAIR (N) Lahore**

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	RTO Faisalabad	18817	2018	1	59.06
2	LTU Lahore	18545	2017	1	47.34
3	CRTO Lahore	18901	2018	1	1.87
		18899	2018	3	6.18
4	RTO-II Lahore	18891	2017	2	0.87
		18481	2017	2	2.68
		18493	2017	1	5.53
		18497	2017	1	0.55
		18885	2017	1	15.16
5	RTO Gujranwala	18531	2017	7	56.46
		18662	2018	3	9.58
		18665	2018	1	0.68
6	RTO Rawalpindi	18661	2018	12	27.47
		18974	2018	1	3.39
7	RTO Peshawar	18745	2018	5	152.35
8	RTO Multan	18835	2017 & 2018	2	2.50
		18717	2016 & 2017	1	0.02
9	RTO Islamabad	18630	2018	1	1.98
Total				46	393.67

DGAIR & C (South) Karachi

(Rs. in million)

Sr. No.	Offices	DP No.	Tax Year	No. of cases	Amount
1	LTU Karachi	2007	2018	91	5,095.00
2	CRTO Karachi	1983	2018	173	1,425.68
3	RTO-II Karachi	1764	2017	5	2.83
		1798	2017	2	1.62
		1866	2018	91	888.75

4	RTO-III Karachi	1747	2017	1	1.03
		1786	2017	4	46.38
		1873	2018	86	971.52
5	RTO Hyderabad	1837	2018	2	60.26
		1904	2018	1	8.14
6	RTO Quetta	1758	2017	2	15.52
		1936	2018	25	21.36
		1958	2018	7	33.07
Total:				490	8,571.15
Grand Total				536	8,964.82

Under process Rs.8,964.82 million

Annexure-26

(Para 4.4.6)

Non-recovery of arrears of tax demand- Rs.7,896.63 million**DGAIR (N) Lahore**

(Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	CRTO Lahore	18796	2017	1	5.17
2	RTO Peshawar	18754	2018	1	21.90
		18743	2018	16	1,551.95
3	RTO Bahawalpur	18600	2018	1	0.66
		18601	2018	1	0.60
		18602	2017	1	0.39
4	RTO Rawalpindi	18757	2019	21	1899.37
		18978	2013,2016, 2017	4	99.00
		19210	2018	22	167.97
5	RTO-II Lahore	18888	2017	1	1.30
Total				69	3,748.31

DGAIR&C (S) Karachi

(Rs. in million)

S. No.	Offices	DP No.	Tax Year	No. of cases	Amount
1	RTO-II Karachi	1761	2017	18	152.55
2	RTO-III Karachi	1741	2017	10	128.18
3	RTO Hyderabad	1835	2013 to 2016	5	266.03
		1885	2013 to 2016	25	20.54
		1897	2018	4	461.22
		1901	2018	2	23.97
4	RTO Sukkur	1824	2018	5	13.11
		1830	2018	5	11.40
		1947	2016 to 2018	3	149.77
5	RTO Quetta	1759	2017	1	199.19
		1945	2018	3	2354.61
		1964	2018	10	327.76
Total:				91	4,108.32
Grand Total				160	7,896.63

Recovered Rs.1.20 million, Under process Rs.7,855.43 million

Annexure-27

(Para 4.4.7)

Non-levy of Minimum Tax - Rs. 7,162.05 Million**DGAIR & C (N) Lahore**

(Rs. in million)

S. No.	Formation	DP No.	Tax Year	No of cases	Amount
1	LTU Lahore	18730	2017	01	1.44
		18552	2017	01	5.41
		19171	2018	2	549.65
2	RTO Multan	18714	2015	01	3.59
		18834	2017& 2018	03	55.28
3	RTO Gujranwala	18658	2018	1	475.58
4	RTO Peshawar	18751	2018	1	0.26
		19328	2018	2	527.5
		19363	2018	48	112.51
		19274	2018	17	18.5
		19242	2018	20	25.58
5	RTO Islamabad	18621	2017& 2018	6	612.60
		19308	2018	1	5.88
6	RTO Rawalpindi	18759	2018	5	5.26
		18971	2018	14	8.29
		19084	2018	21	16.64
		19200	2018	3	3.93
7	CRTO Lahore	18789	2018	1	2,213.57
		19094	2018	3	32.34
8	RTO-II Lahore	18884	2017	11	42.62
		18477	2017	22	15.06
		18488	2017	6	13.14
		18495	2017	2	4.12
		18527	2017	17	30.40
		18535	2017	1	2.76
9	RTO Multan	19029	2018	10	24.620
10	RTO Gujranwala	19012	2018	10	7.60
11	LTU Islamabad	19117	2018	1	113.88
12	RTO Faisalabad	19056	2018	4	4.53
		19065	2018	1	0.82
		19139	2018	6	1.53

		19143	2017	1	0.41
		19144	2018	3	27.55
13	RTO Abbottabad	19005	2017	1	0.06
		19043	2018	5	4.67
		19254	2018	10	4.54
Total				262	4,972.12

DGAIR & C (South) Karachi

(Rs. in million)

Sr. No.	Offices	DP No.	Tax Year	No. of cases	Amount
1	LTU Karachi	1915	2018	1	220.06
		2012	2018	6	428.88
2	LTU-II Karachi	1680	2018	1	3.46
		1693	2018	5	453.88
		1785	2017	2	357.04
3	CRTO Karachi	1707	2017	3	12.74
		1719	2017	1	1.22
		1805	2017	1	0.81
		1859	2018	1	3.43
		1934	2018	107	190.19
		1990	2018	11	52.64
4	RTO-II Karachi	1721	2017	15	54.98
5	RTO-III Karachi	1787	2017	1	1.31
		1890	2018	1	4.22
		2021	2018	5	5.09
6	RTO Hyderabad	1880	2018	1	392.29
		1841	2018	3	7.52
7	RTO Quetta	1965	2018	20	0.16
Total				185	2,189.93
Grand Total				447	7,162.05

Under Process Rs. 7,162.05 million

Annexure-28
(Para 4.4.8)

Non-levy of Alternative Corporate Tax- Rs. 4,984.06 million

DGAIR (N) Lahore (Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	RTO Faisalabad	18815	2018	1	3,481.11
2	LTU Islamabad	18696	2018	1	5.94
3	RTO Islamabad	18628	2018	1	909.20
Total				3	4,396.25

DGAIR (S) Karachi (Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	CRTO Karachi	1986	2018	1	587.81
Total				1	587.81
Grand Total				4	4,984.06

Under process Rs.4,984.06 million

Annexure-29

(Para 4.4.9)

Incorrect claim of tax credit - Rs. 3,897.61 million

DGAIR (N) Lahore

(Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	LTU Islamabad	18695	2018	1	43.20
		19127	2017 & 2018	2	17.68
		19113	2018	3	272.23
2	LTU Lahore	18725	2018	1	743.50
		18549	2015	1	18.49
		18851	2017	1	607.88
		19176	2018	1	15.84
3	RTO Rawalpindi	18763	2018	1	22.37
4	CRTO Lahore	18790	2018	1	2,115.25
5	RTO Abbottabad	19251	2018	1	41.17
Total				13	3,897.61

Under process Rs.3,897.61 million

Annexure-30

(Para 4.4.10)

**Non-levy of default surcharge-Rs. 2,367.32 million
DGAIR (N) Lahore**

(Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	LTU Islamabad	18701	2018	1	8.29
		18678	2018	2	14.25
2	LTU Lahore	18544	2017	3	48.53
		18542	2017	1	65.33
		19177	2018	3	14.19
3	RTO Faisalabad	18818	2018	2	0.67
		19145	2018	2	0.41
		19147	2016	1	1.61
4	CRTO Lahore	18755	2018	2	2.41
		19219	2018	1	2.97
		19331	2018	3	1.96
5	RTO Rawalpindi	18973	2018	5	1.22
		19208	2018	6	0.72
6	RTO Gujranwala	19010	2018	1	2.34
Total				33	164.90

DGAIR & C (South) Karachi

(Rs. in million)

S. No.	Offices	DP No.	Tax Year	No. of cases	Amount
1	LTU Karachi	1913	2018	40	517.71
		1953	2018	1	0.75
		2014	2018	51	182.50
2	LTU-II Karachi	1687	2018	1	10.48
		1689	2018	1	0.18
		1729	2017	15	84.10
		1732	2017	5	25.00
		1735	2017	6	21.14
		1738	2017	5	28.90
		1778	2017	6	220.18

3	CRTO Karachi	1991	2018	19	36.68
		1996	2018	11	4.21
4	RTO-II Karachi	1722	2017	15	12.27
		1724	2017	6	12.57
		1768	2017	4	0.26
		1795	2017	4	1.35
		1809	2017	13	9.70
		1870	2018	41	80.44
5	RTO-III Karachi	1745	2017	8	3.85
		1789	2017	1	0.47
		1875	2018	92	237.32
		1893	2018	1	0.46
		2025	2018	5	0.46
6	RTO Hyderabad	1843	2018	2	0.47
		1898	2018	17	257.07
7	RTO Sukkur	1828	2018	1	0.58
		1948	2018	4	90.18
8	RTO Quetta	1753	2017	4	7.97
		2000	2018	128	355.17
Total				507	2,202.40
Grand Total				542	2,367.32

Charged & Recovery awaited Rs.10.246 million and Under process Rs.2,357.07 Million
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Annexure-31
(Para 4.4.11)

Non-collection of advance tax-Rs. 2,321.80 million

DGAIR (N) Lahore

(Rs. in million)

S. No.	Offices	DP No.	Tax Year	No of cases	Amount involved
1	RTO Faisalabad	18814	2017 & 2018	15	207.26
		19155	2018	4	5.53
		19060	2018	2	2.46
		19047	2018	4	3.95
2	LTU Islamabad	18703	2017-2019	2	4.13
		19119	2018	2	80.15
		19116	2018	2	374.83
3	CRTO Lahore	19221	2018	1	0.99
		19217	2018	3	4.49
4	RTO Rawalpindi	18756	2018	1	2.79
		18975	2018	2	2.81
		19074	2018	6	15.21
		19081	2018	1	0.60
		19082	2018	24	123.61
		19085	2018	2	0.72
5	RTO Islamabad	18626	2017 & 2018	1	21.20
		19315	2018	1	361.98
		19285	2018	1	9.79
		19286	2018	1	3.96
6	RTO Peshawar	18752	2018	1	0.17
		18747	2018	1	10.90
		19276	2017 & 2018	2	3.71
		19230	2018	1	14.04
		19232	2017 & 2018	1	34.41
		19233	2018	2	14.48
		19269	2018	1	0.36
		19238	2018	13	79.38

7	RTO-II Lahore	18468	2018	1	14.01
		18469	2017	2	3.90
8	RTO Gujranwala	18990	2018	2	30.42
9	RTO Abbottabad	19257	2018	1	3.53
Total				103	1,435.77

DGAIR & C (South) Karachi

(Rs. in million)

Sr. No.	Offices	DP No.	Tax Year	No. of cases	Amount
1	LTU Karachi	1916	2018	5	172.90
		1918	2018	5	46.78
		2013	2018	44	337.08
2	LTU-II Karachi	1688	2018	1	1.28
		1700	2018	3	25.43
		1771	2017	5	28.82
		1780	2017	2	21.97
3	CRTO Karachi	1706	2017	1	13.07
		1925	2018	10	1.50
4	RTO-II Karachi	1766	2017	1	0.74
		1813	2017	2	0.40
5	RTO-III Karachi	1743	2017	1	13.39
		1748	2017	5	1.47
		1845	2018	13	19.69
		1877	2018	19	33.88
6	RTO Hyderabad	1842	2018	2	1.99
		1900	2018	4	27.81
		1903	2018	1	11.91
		1905	2018	1	2.26
7	RTO Sukkur	1827	2018	1	2.93
8	RTO Quetta	1754	2017	3	10.42
		1962	2018	2	7.84
		1963	2018	3	1.77
		2002	2018	16	83.50
		2004	2018	19	17.24
Total:				169	886.03
Grand Total:				272	2,321.80

Annexure-32
(Para 4.4.12)

Undetermined expenses causing short realization of tax- Rs. 972.92 million

DGAIR (N) Lahore (Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	RTO Peshawar	19329	2018	1	3.21
2	LTU Islamabad	18679	2018	1	1.37
		19128	2018	2	129.24
3	LTU Lahore	18853	2017	5	7.95
		18728	2018	7	676.88
		19181	2018	1	3.79
5	CRTO Lahore	18904	2018	1	0.79
6	RTO Bahawalpur	18597	2018	1	149.69
Total				19	972.92

Under process Rs.972.92 million

Annexure-33
(Para 4.4.13)

Allowing inadmissible expenses causing short realization of tax- Rs. 650.53 million

DGAIR(N), Lahore		(Rs in million)			
S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	LTU Islamabad	18985	2018	3	420.80
		19115	2018	1	8.47
2	LTU Lahore	18548	2017	2	18.92
		19178	2018	1	8.69
		18547	2017	2	35.24
3	RTO Rawalpindi	18982	2018	1	51.56
		18760	2017 & 2018	1	8.79
4	CRTO Lahore	18627	2018	1	8.41
		18777	2017	1	72.22
		18802	2017	1	3.08
		19228	2018	1	13.73
		19042	2018	1	0.62
Total				16	650.53

Under process Rs.650.53 million

Annexure-34
(Para 4.4.14)

Incorrect tax credit-Rs. 541.21 million

DGAIR (N) Lahore

(Rs in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	RTO Islamabad	18631	2018	1	0.42
2	RTO Peshawar	18746	2016 to 2018	3	13.62
3	RTO Rawalpindi	18774	2017 & 2018	2	74.78
4	LTU Islamabad	19125	2018	2	21.45
5	RTO Abbottabad	18999	2015 to 2018	1	55.53
Total				9	165.8

DGAIR (S) Karachi

(Rs in million)

S. No.	Offices	DP No.	Tax Year	No of cases	Amount
1	LTU-II Karachi	1685	2018	1	120.338
		1781	2017	1	7.341
2	CRTO Karachi	1932	2018	62	187.853
3	RTO Hyderabad	1882	2018	3	59.882
Total:				67	375.414
Grand Total:				76	541.21

Under process Rs.541.21 million

Annexure-35

(Para 4.4.15)

Non-taxation of income from other sources-Rs. 305.36 million

DGAIR (N) Lahore

(Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	CRTO Lahore	18783	2017	1	5.36
		18903	2018	1	0.97
		18782	2018	1	10.41
		19099	2018	1	0.70
2	LTU Lahore	19180	2018	1	4.71
3	RTO Islamabad	18632	2017 & 2018	1	4.56
4	RTO Peshawar	18750	2016 to 2018	1	1.62
5	LTU Islamabad	18683	2018	1	21.79
		19129	2018	4	153.66
		19123	2018	2	6.16
6	RTO-II Lahore	18486	2016	1	85.27
		18490	2017	1	9.80
		18499	2017	1	0.35
Total				17	305.36

Under process Rs.305.36 million

Annexure-36

(Para 4.4.16)

Non-apportionment of expenses causing short realization of tax- Rs. 281.77 million**DGAIR (N) Lahore**

(Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	CRTO Lahore	18785	2018	1	5.02
		18897	2018	1	21.22
		18792	2017 & 2018	2	118.56
		19332	2018	1	49.93
2	RTO Rawalpindi	18979	2018	1	14.91
3	LTU Islamabad	18694	2018	2	20.01
4	RTO Peshawar	19326	2018	3	18.67
Total				11	248.32

DGAIR (S) Karachi

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	LTU-II Karachi	1782	2017	1	29.39
2	RTO-II Karachi	1767	2017	2	0.40
3	RTO-III Karachi	1891	2018	2	3.65
Total:				5	33.45
Grand Total				16	281.77

Under process Rs.281.77 million

Annexure-37
(Para 4.4.17)

Inadmissible depreciation allowance causing short levy of tax-Rs. 207.17 million

DGAIR (N) Lahore

(Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	LTU Islamabad	18684	2018	1	103.40
2	LTU Lahore	18855	2017	2	1.39
3	CRTO Lahore	18798	2018	1	1.68
		18788	2017	1	0.57
4	RTO Peshawar	19370	2018	3	82.48
5	RTO Abbottabad	19252	2018	1	5.48
		19253	2018	1	12.17
Total				10	207.17

Under process Rs.207.17 million

Annexure-38

(Para 4.4.18)

Non-payment of income tax on purchase of edible oil Rs. 23.19 million

DGAIR (N) Lahore

(Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	RTO Bahawalpur	18594	2018	1	5.45
		18587	2018	1	17.74
Total				2	23.19

Annexure-39

(Para 4.4.19)

Application of incorrect tax rates- Rs. 12.65 million

DGAIR (N) Lahore

(Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	LTU Lahore	18553	2016 & 2017	1	4.08
2	RTO Multan	18836	2018	1	4.81
3	RTO-II Lahore	18534	2017	1	2.78
		18536	2017	1	0.98
Total				4	12.65

Under process Rs.12.65 million

Annexure-40
(Para 4.4.21)

Irregular adjustment of minimum tax on services- Rs. 1.37 million
DGAIR (N) Lahore

(Rs in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	RTO Multan	18838	2018	1	0.53
		18715	2018	2	0.84
Total				3	1.37

Under process Rs.1.37 million

Annexure-41

(Para 4.5.1)

Unlawful grant of tax refund-Rs. 2,043.65 million

DGAIR & C (South) Karachi

(Rs. in million)

S. No.	Offices	DP No	Tax Year	No. of cases	Amount
1	LTU Karachi	1952	2018	21	1,066.45
2	LTU-II Karachi	1973	2018	6	22.24
3	CRTO Karachi	1799	2017	10	223.45
		1853	2018	5	161.02
		1864	2018	2	3.27
		1922	2018	5	2.02
		1979	2018	40	498.65
4	RTO-II Karachi	1816	2017	1	0.05
5	RTO-III Karachi	1851	2018	8	16.45
		1968	2018	3	0.82
		2020	2018	9	14.57
6	RTO Sukkur	1822	2018	2	34.66
Total:				112	2,043.65
Grand Total:				112	2,043.65

Annexure-42

(Para 4.6.1)

**Non-realization of Workers Welfare Fund Rs. 1,126.32 million
DGAIR (N) Lahore**

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	RTO Faisalabad	18813	2018	4	2.75
		19057	2018	9	0.48
		19149	2018	4	0.54
		19044	2018	5	1.34
2	LTU Islamabad	18702	2017 & 2018	4	4.07
		18675	2018	1	174.45
		18983	2018	3	3.22
		19130	2018	6	35.19
3	RTO Peshawar	18749	2018	1	1.84
		19371	2018	4	3.27
		19279	2018	4	2.02
		19241	2018	10	12.99
4	CRTO Lahore	18900	2018	4	2.74
		18803	2017 & 2018	1	1.68
		19041	2018	1	0.32
		19096	2018	4	5.03
		19218	2018	5	3.35
		19216	2018	2	4.59
		19336	2018	2	1.67
		19335	2018	5	6.66
5	LTU Lahore	18726	2018	2	15.99
		18551	2017	5	102.51
		18550	2017	4	12.31
		19172	2018	3	398.18

6	RTO-II Lahore	18539	2017	5	1.45
		18496	2015 to 2017	2	2.63
		18484	2017	1	1.40
		18890	2017	2	1.08
7	RTO Multan	18716	2017	2	0.24
		18837	2018	9	1.42
		19030	2018	15	11.35
8	RTO Rawalpindi	18758	2018	3	1.60
		18977	2018	2	0.62
		19086	2018	11	0.93
		19203	2018	12	2.54
9	RTO Islamabad	18622	2017 & 2018	4	1.10
10	RTO Gujranwala	19013	2018	9	2.35
11	RTO Abbottabad	19002	2018	9	5.16
		19256	2018	6	0.81
Total				185	831.87

DGAIR & C (South) Karachi

(Rs. in million)

S. No	Offices	DP No.	Tax Year	No. of cases	Amount
1	LTU Karachi	1921	2018	1	0.45
2	LTU-II Karachi	1686	2018	10	25.23
		1699	2018	5	32.28
		1774	2017	14	22.14
		1974	2018	11	14.77
3	CRTO Karachi	1711	2017	1	0.09
		1718	2017	8	3.66
		1804	2017	8	1.85
		1857	2018	16	4.56
		1865	2018	8	2.59

		1926	2018	13	1.35
		1930	2018	7	2.22
		1981	2018	17	36.88
		1997	2018	6	2.91
4	RTO-II Karachi	1726	2017	1	0.19
		1770	2017	3	0.12
		1814	2017	3	0.38
5	RTO-III Karachi	1794	2017	12	0.53
		1852	2018	13	2.01
		1892	2018	14	1.94
		1971	2018	8	0.44
		2022	2018	5	1.52
6	RTO Hyderabad	1840	2018	15	15.01
		1884	2018	24	27.79
7	RTO Sukkur	1821	2018	8	54.23
		1831	2018	6	0.56
8	RTO Quetta	1751	2017	4	10.01
		1755	2017	4	10.76
		1942	2018	7	3.91
		1957	2018	8	14.09
Total:				260	294.45
Grand Total:				445	1,126.32

Under process Rs.1,126.03 million

Annexure-43

(Para 4.7.1)

Non withholding of sales tax while making payments - Rs. 568.34 million

(Rs. in million)

S. No.	Office	DP No.	No of cases	Amount	Rules violated
1	LTU Islamabad	18670-ST	03	14.05	Rule 2(3A) of the Sales Tax Special Procedure (Withholding) Rules 2007
		18672-ST	01	4.15	Rule 2(3)(ii) of the Sales Tax Special Procedure (Withholding) Rules 2007
		19106-ST	01	233.60	Rule 2(2) of the Sales Tax Special Procedure (Withholding) Rules 2007
		19111-ST	1	58.19	-do-
2	LTU Lahore	18563-ST	02	25.26	Rule 2(3A) of the Sales Tax Special Procedure (Withholding) Rules 2007
		19187-ST	01	6.10	-do-
3	RTO Quetta	6702-ST/K	01	141.81	Rule 2(2) of the Sales Tax Special Procedure (Withholding) Rules 2007
4	RTO-III Karachi	6499-ST/K	01	85.18	Rule 1(2)(a) of the Sales Tax Special Procedure (Withholding) Rules 2007
Total			11	568.34	

Annexure-44

(Para 4.7.2)

**Non withholding of tax from suppliers & contractors-Rs. 11,340.17 million
DGAIR (N) Lahore (Rs. in million)**

S. No.	Offices	DP No	Tax Year	No of cases	Amount involved
1.	RTO Peshawar	18742	2018	13	2425.89
		19330	2018	1	1.41
		19324	2018	1	7.98
		19369	2018	4	25.83
		19364	2018	1	0.5
		19278	2018	1	1.27
		19277	2018	1	1.12
		19237	2018	5	45.8
		19235	2018	1	27.83
2.	RTO Islamabad	18629	2017&2018	1	17.26
		19283	2018	12	88.7
		19309	2018	10	234.93
3.	CRTO Lahore	18784	2017 & 2018	1	5.33
		19038	2018	3	2.65
		19213	2018	3	20.03
4.	RTO-II Lahore	18465	2017	21	73.17
		18537	2017	1	0.81
		18528	2017	1	3.21
		18498	2017	1	0.44
		18467	2017	6	17.92
5.	RTO Gujranwala	18660	2018	3	56.04
		18993	2018	6	27.54
		18994	2018	1	1.51
		18995	2018	1	1.31
		19011	2018	2	0.96
6.	RTO Bahawalpur	18599	2018	8	87.58
		18592	2018	3	9.85
		18588	2018	1	111.22
7.	LTU Islamabad	18706	2018	1	39.37
		18677	2018	1	2.85
		19131	2017 & 2018	1	5.76
		19121	2018	1	19.73
		19120	2018	1	27.66

8.	PRAL Islamabad	18957	2019	1	0.20
9.	RTO Multan	19032	2018	9	0.819
10.	RTO Faisalabad	19052	2018	1	0.11
		19157	2018	1	0.57
		19148	2018	2	2.10
11.	RTO Rawalpindi	19073	2017 & 2018	3	47.78
		19079	2018	6	4.68
		19080	2018	2	4.08
		19087	2018	2	2.11
		19199	2018	2	6.22
		19202	2018	2	2.54
		19205	2018	3	1.78
12.	RTO Abbottabad	19003	2018	1	2.23
		19259	2018	1	4.31
		19255	2018	1	4.89
		19250	2018	3	47.31
Total				162	3,526.499

DGAIR & C (South) Karachi

(Rs. in million)

S. No	Offices	DP No.	Tax Year	Recovered	No. of cases	Amount
1	LTU Karachi	1955	2018	-	1	4.65
		1910	2018	-	23	1175.42
		1911	2018	-	7	937.35
2	LTU-II Karachi	1728	2017	-	15	397.83
		1731	2017	-	5	118.32
		1734	2017	0.095	6	100.02
		1737	2017	-	5	137.00
3	CRTO Karachi	1933	2018	-	2	18.83
		1987	2018	-	17	246.57

4	RTO-II Karachi	1723	2017	-	6	56.00
		1797	2017	-	5	4.83
		1808	2017	-	13	46.87
		1867	2018	-	41	627.06
		1869	2018	-	0	154.15
5	RTO-III Karachi	1742	2017	-	16	130.43
		1872	2018	-	92	1782.34
		1878	2018	-	0	5.40
		1793	2017	-	1	33.66
6	RTO Hyderabad	1896	2018	-	15	1342.31
7	RTO Sukkur	1826	2018	-	2	3.61
		1946	2018	-	4	606.82
8	RTO Quetta	1998	2018	-	45	1324.31
		1999	2017 & 2018	-	617	511.74
Total:				0.095	938	9,765.51
Grand Total				0.095	991	11,340.17

Charged & Recovery awaited Rs.66.89 million and Under process Rs.11,273.28 million
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Annexure-45
(Para 4.7.3)

Non-treatment of Withholding Tax as Final - Rs. 1,942.45 million

DGAIR (N) Lahore

(Rs in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	LTU Islamabad	18988	2017 &18	2	37.51
		19112	2018	4	112.01
2	RTO Islamabad	19311	2018	1	0.3
3	RTO Peshawar	19325	2018	3	32.46
		19368	2018	4	21.85
		19280	2018	2	32.71
		19243	2018	1	8.93
		19365	2018	1	10.850
		18748	2018	1	3.76
4	LTU Lahore	18724	2017	4	24.97
		19174	2018	3	63.50
		18540	2017	1	1,290.84
5	RTO Multan	18833	2017 &18	4	121.48
		19031	2018	2	2.80
6	RTO-II Lahore	18492	2012 to 2014	1	6.79
		18482	2017	1	1.72
		18479	2011 & 2012	1	6.04
7	RTO Faisalabad	19050	2018	1	3.83
		19063	2018	1	2.71
		19142	2018	1	3.84
8	RTO Rawalpindi	19198	2018	2	6.36
		19204	2018	1	1.864
		19075	2018	2	25.637
9	RTO Abbottabad	19001	2018	1	21.54
Total				45	1,844.301

DGAIR & C (South) Karachi

(Rs. in million)

Sr. No.	Offices	DP No.	Tax Year	No. of cases	Amount
1	LTU Karachi	1914	2018	2	27.786
2	CRTO Karachi	1709	2017	2	8.278
		1715	2017	4	12.859
3	RTO-II Karachi	1765	2017	5	2.750
4	RTO-III Karachi	1889	2018	3	17.609
5	RTO Sukkur	1950	2018	2	7.483
6	RTO Quetta	1756	2017	4	11.660
		1940	2018	1	9.726
Total:				23	98.151
Grand Total				68	1,942.45

Under process Rs.1,942.45 million

Annexure-46

(Para 4.7.4)

Non-withholding of tax on dividend-Rs. 1,568.81 million

(Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	LTU Lahore	18731	2018	1	60.37
2	RTO Peshawar	19372	2018	1	147.95
		19272	2018	2	5.5
		19229	2018	3	1354.99
		Total			7

Annexure-47
(Para 4.7.5)

Non-deduction of Tax on promotion of sales-Rs.1,193.1 million

DGAIR & C (South) Karachi

(Rs. in million)

S. No.	Offices	DP No.	Tax Year	No. of cases	Amount
1	LTU Karachi	1912	2018	7	865.89
		2017	2017 & 2018	1	25.76
2	LTU-II Karachi	1695	2018	4	131.91
		1776	2017	1	11.34
		1975	2018	2	12.72
3	CRTO Karachi	1705	2017	13	22.16
		1800	2017	11	34.07
		1854	2018	4	29.97
		1860	2018	5	28.61
		1995	2017 & 2018	1	5.12
4	RTO-III Karachi	1849	2018	6	1.71
		1888	2018	2	22.52
		1967	2018	4	1.32
Total:				61	1,193.10

Under process Rs.1,193.10 million

Annexure- 48

(Para 4.7.6)

Non-withholding of Tax on profit of debt-Rs.526.19 million

(Rs. in million)

Sr. No	Offices	DP No.	Tax Year	No. of cases	Amount
1	LTU-II Karachi	1694	2018	5	144.23
		1775	2017	1	2.44
		1976	2018	7	5.28
2	CRTO Karachi	1855	2018	14	17.45
		1862	2018	7	6.91
		1924	2018	2	1.70
		1935	2018	130	311.14
		1982	2018	4	1.10
		1992	2018	18	29.00
3	RTO-III Karachi	1788	2017	5	0.35
		1847	2018	6	4.30
		1970	2018	4	0.50
		2018	2018	12	1.80
Total:				215	526.19

Under Process Rs. 526.19 million

Annexure- 49

(Para 4.7.7)

Non-withholding of Tax on technical services -Rs. 292.23 million

(Rs. in million)

S. No.	Offices	DP No	Tax Year	No of cases	Amount
1	LTU Islamabad	18705	2017 & 2018	1	0.55
		18681	2018	1	1.60
		19122	2018	1	6.98
2	LTU Lahore	18727	2017 & 2018	5	283.10
Total				8	292.23

Annexure-50

(Para 4.7.8)

Non-withholding of tax on salary-Rs. 184.04 million**DGAIR (N) Lahore**

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	LTU Islamabad	18704	2018	3	23.7
2	RTO Islamabad	19287	2018	3	2.36
3	RTO Rawalpindi	19196	2018	8	44.05
		19076	2018	8	34.71
4	PRAL Islamabad	18955	2018	1	0.52
5	RTO Gujranwala	18991	2018	5	3.67
		18992	2018	4	4.88
6	RTO Faisalabad	19156	2018	4	14.76
Total				36	128.65

DGAIR & C (South) Karachi

(Rs. in million)

Sr. No	Offices	DP No.	Tax Year	No. of cases	Amount
1	LTU-II Karachi	1977	2018	2	1.44
2	CRTO Karachi	1802	2017	12	11.10
		1856	2018	9	5.47
		1923	2018	4	1.97
3	RTO-III Karachi	1848	2018	4	1.90
		1969	2018	1	0.48
4	RTO Quetta	2003	2018	28	32.90
Total:				60	55.25
Grand Total:				96	184.04

Recovered Rs.0.04 million, Under process Rs.183.86 million

Annexure-51

(Para 4.7.9)

Non-withholding of tax on brokerage and commission-Rs. 166.53 million**DGAIR (N) Lahore**

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	LTU Islamabad	18682	2018	2	60.27
2	RTO Multan	18839	2018	1	0.09
		18989	2018	2	15.54
3	RTO-II Lahore	18466	2017	1	35.50
4	CRTO Lahore	19220	2018	1	2.54
5	RTO Islamabad	18620	2017& 2018	2	12.36
6	RTO Gujranwala	18996	2018	1	0.69
		18997	2018	1	1.32
7	RTO Rawalpindi	19077	2018	3	8.76
		19209	2018	1	0.24
8	RTO Faisalabad	19140	2018	4	1.11
9	RTO Abbottabad	19006	2018	1	0.03
10	RTO Peshawar	19376	2017 & 2018	1	15.69
		19373	2018	3	1.55
		19275	2018	1	0.73
		19234	2018	4	8.98
Total				29	165.40

DGAIR (S) Karachi

(Rs in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	CRTO Karachi	1927	2018	5	0.92
2	RTO Quetta	2006	2018	2	0.20
Total				7	1.12
Grand Total				36	166.53

Recovered Rs.0.19 million, Under process Rs.166.34 million

Annexure-52
(Para 4.7.10)

Non withholding tax on income from property- Rs. 112.55 million

DGAIR (N) Lahore

(Rs. in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	RTO-II Lahore	18470	2017	1	0.73
2	LTU Islamabad	18707	2018	2	16.05
3	RTO Islamabad	19289	2018	1	0.10
4	RTO Peshawar	19367	2018	6	17.44
		19273	2018	3	0.31
		19236	2018	7	17.28
5	RTO Rawalpindi	18972	2018	3	10.85
		19078	2018	6	11.46
		19190	2018	8	24.41
6	RTO Faisalabad	19051	2018	2	1.37
		19154	2018	8	2.91
		19064	2018	2	0.29
7	RTO Abbottabad	19004	2018	1	1.65
Total				50	104.85

DGAIR & C (South) Karachi

(Rs in million)

S. No.	Office	DP No.	Tax Year	No of cases	Amount
1	CRTO Karachi	1863	2018	5	5.29
2	CRTO Karachi	1929	2018	2	0.29
3	RTO Quetta	2005	2018	7	2.12
Total				14	7.71
Grand Total				64	112.55

Under process Rs.112.55 million

Annexure-53
(Para 4.8.1)

**Non-disposal of confiscated goods involving government revenue
- Rs. 3,290.35 million**

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount	Amount not due/recovered	Balance Amount
1	6214	2017-18	6	Deputy Collector, Customs (Unaccompanied Baggage), AFU Lahore	0.36	0	0.36
2	6225	2017-18	46	DC Customs, State warehouse Shahnoor, Lahore	79.7	19.51	60.19
3	6226	2017-18	104	DC Customs, State warehouse Shahnoor, Lahore	61.46	21.23	40.23
4	6337	2018-19	40	Director (SWH), Intelligence & Investigation, Multan	106	36.1	69.9
5	6338	2018-19	24	Director (SWH), Intelligence & Investigation, Multan	161.28	3.71	157.57
6	6414	2018-19	12	Assistant Collector Customs, (SWH), Nowshera Model Customs Collectorate, Peshawar	16.6	7.7	8.9
7	6418	2018-19	81	Assistant Collector Customs, (Auction), Model Customs Collectorate, Peshawar	262.32	24.01	238.31
8	6419	2018-19	21	Assistant Collector Customs, (Auction), Model Customs Collectorate, Peshawar	10.3	0	10.3
9	6525	2018-19	10	Assistant Collector Customs (SWH), Abbotabad, Model Customs Collectorate, Peshawar	15.56	0	15.56
10	6526	2018-19	1	Assistant Collector Customs (SWH) Abbotabad MCC Peshawar	3.87	0	3.87
11	6591	2018-19	1	Auction Cell, Directorate of I&I Rawalpindi/Islamabad	0.16	0	0.16
12	6592	2018-19	74	Auction Cell, Directorate of I&I Islamabad	386.72	28.45	358.27
13	6593	2018-19	54	Assistant Collector Customs (Auction), MCC, Islamabad	134.46	0	134.46
14	6596	2018-19	15	Deputy Collector Customs (SWH) Kohat, MCC Peshawar	7.15	0.47	6.68

15	6597	2018-19	20	Deputy Director Customs Intelligence & Investigation (SWH), Peshawar	22.7	0	22.7
16	6598	2018-19	10	Deputy Director Customs Intelligence & Investigation (SWH), Peshawar	16.29	0	16.29
17	6599	2018-19	16	Deputy Director Customs Intelligence & Investigation (SWH), Peshawar	17.12	0	17.12
18	6607	2018-19	4	Deputy Director Intelligence & Investigation Customs (SWH), Gujranwala	18	5	13
19	6608	2018-19	8	Deputy Director Intelligence & Investigation Customs (SWH), Gujranwala	47.13	0	47.13
20	6649	2018-19	22	Deputy Director Intelligence & Investigation Customs (SWH), Faisalabad	111.1	0	111.1
21	6650	2018-19	19	Deputy Director Intelligence & Investigation Customs (SWH), Faisalabad	92	0	92
22	498-CD/K	2017-18	6	MCC Gwadar	14.1	1.34	12.77
23	509-CD/K	2017-18	1	MCC Hyderabad	2.04	0	2.04
24	510-CD/K	2017-18	3	MCC Hyderabad	5.16	4.95	0.2
25	511-CD/K	2017-18	1	MCC Hyderabad	1.19	0	1.19
26	512-CD/K	2017-18	1	MCC Hyderabad	2.95	0	2.95
27	513-CD/K	2017-18	1	Director, I & I, Gwadar	1.5	0	1.5
28	514-CD/K	2017-18	1	Director, I & I, Gwadar	4	0	4
29	515-CD/K	2017-18	2	Director, I & I, Gwadar	9.6	0	9.6
30	516-CD/K	2017-18	1	Director, I & I, Gwadar	6.05	0	6.05
31	520-CD/K	2017-18	10	MCC Hyderabad	13.4	10.27	3.13
32	521-CD/K	2017-18	1	MCC Hyderabad	2.58	0	2.58
33	525-CD/K	2017-18	8	MCC Gwadar	12.67	0	12.67
34	553-CD/K	2018-19	1	MCC Hyderabad	1.29	0	1.29
35	554-CD/K	2018-19	2	MCC Hyderabad	2.38	0	2.38
36	555-CD/K	2018-19	1	MCC Hyderabad	10.77	0	10.77

37	556-CD/K	2018-19	2	MCC Hyderabad	0.98	0.86	0.13
38	558-CD/K	2018-19	4	Director I & I Hyderabad	19.65	7.9	11.75
39	559-CD/K	2018-19	2	Director I & I Hyderabad	9.91	0.8	9.11
40	565-CD/K	2018-19	2	MCC Hyderabad	8.59	0	8.59
41	566-CD/K	2018-19	18	MCC Appraisalment (West), Karachi	463.18	59.09	404.11
42	567-CD/K	2018-19	10	MCC Appraisalment (West), Karachi	82.19	8.16	74.03
43	568-CD/K	2018-19	14	MCC Appraisalment (West), Karachi	36.54	14.27	22.27
44	569-CD/K	2018-19	12	MCC Appraisalment (West), Karachi	354.33	163.77	190.56
45	570-CD/K	2018-19	8	MCC Appraisalment (West), Karachi	13.1	11.94	1.16
46	571-CD/K	2018-19	12	MCC Appraisalment (West), Karachi	33.94	15.48	18.46
47	572-CD/K	2018-19	7	MCC Appraisalment (West), Karachi	18.29	0	18.29
48	573-CD/K	2018-19	20	MCC Appraisalment (West), Karachi	62.8	9.78	53.01
49	574-CD/K	2018-19	4	MCC Appraisalment (West), Karachi	33.01	0	33.01
50	575-CD/K	2018-19	5	MCC Appraisalment (West), Karachi	10.44	0	10.44
51	576-CD/K	2018-19	9	MCC Appraisalment (West), Karachi	8.52	0	8.52
52	577-CD/K	2018-19	18	MCC Appraisalment (West), Karachi	31.76	0	31.76
53	578-CD/K	2018-19	1	MCC Hyderabad	2.08	0	2.08
54	585-CD/K	2018-19	19	Directorate Transit Trade, Karachi	37.45	0	37.45
55	587-CD/K	2018-19	2	Director I & I, Sukkur	3.71	0	3.71
56	588-CD/K	2018-19	9	Director I & I, Sukkur	1.27	0	1.27
57	589-CD/K	2018-19	4	Director I & I, Sukkur	4.5	0	4.5
58	590-CD/K	2018-19	3	Director I & I, Sukkur	1.72	0.82	0.9
59	592-CD/K	2018-19	7	MCC Hyderabad	6.87	0	6.87
60	593-CD/K	2018-19	14	MCC Hyderabad	2.97	0	2.97
61	594-CD/K	2018-19	9	MCC Hyderabad	2.46	0	2.46
62	595-CD/K	2018-19	5	MCC Hyderabad	2.04	0	2.04
63	596-CD/K	2018-19	13	MCC Hyderabad	3.71	0	3.71
64	597-	2018-19	7	MCC Hyderabad	14.85	0	14.85

	CD/K						
65	603-CD/K	2018-19	32	Director I & I Karachi	508.15	0	508.15
66	607-CD/K	2018-19	5	MCC Preventive, CH, Karachi	2.55	0	2.55
67	608-CD/K	2018-19	13	MCC Preventive, CH, Karachi	76.78	0	76.78
68	609-CD/K	2018-19	7	MCC Preventive, CH, Karachi	16.75	0	16.75
69	610-CD/K	2018-19	2	MCC Preventive, CH, Karachi	12.16	0	12.16
70	729-CD/K	2018-19	10	MCC Preventive, Quetta	17.11	0	17.11
71	731-CD/K	2018-19	17	MCC Preventive, Quetta	28.5	2.42	26.08
72	732-CD/K	2018-19	16	MCC Preventive, Quetta	3.77	0	3.77
73	733-CD/K	2018-19	3	MCC Preventive, Quetta	0.03	0	0.03
74	734-CD/K	2018-19	15	MCC Preventive, Quetta	20.75	0	20.75
75	735-CD/K	2018-19	16	MCC Preventive, Quetta	7.66	0	7.66
76	751-CD/K	2018-19	1	MCC Appraisalment, Quetta	0.32	0	0.32
77	752-CD/K	2018-19	1	DG, Coast Guard (HQ), Karachi	2.72	0	2.72
78	753-CD/K	2018-19	14	DG, Coast Guard (HQ), Karachi	9.71	4.21	5.51
79	754-CD/K	2018-19	13	DG, Coast Guard (HQ), Karachi	53.35	2.86	50.49
80	755-CD/K	2018-19	11	DG, Coast Guard (HQ), Karachi	26.17	0	26.17
81	756-CD/K	2018-19	22	DG, Coast Guard (HQ), Karachi	0	0	0
82	757-CD/K	2018-19	3	DG, Coast Guard (HQ), Karachi	4	0	4
83	759-CD/K	2018-19	1	MCC JIAP, Karachi	0.02	0	0.02
84	761-CD/K	2018-19	2	MCC Preventive, CH, Karachi	0.11	0	0.11
85	762-CD/K	2018-19	1	MCC Preventive, CH, Karachi	0.06	0	0.06
86	763-CD/K	2018-19	1	MCC Preventive, CH, Karachi	25.41	0	25.41
87	764-CD/K	2018-19	1	MCC Preventive, CH, Karachi	1.75	0	1.75
88	791-CD/K	2018-19	1	Director, I & I, Gwadar	0	0	0
89	792-CD/K	2018-19	2	Director, I & I, Gwadar	4	0	4
90	794-CD/K	2018-19	2	Director, I & I, Gwadar	2.8	0	2.8
Total			1080		3,755.45	465.10	3,290.35

Annexure-54

(Para 4.8.2)

Non-realization of Value Addition Tax - Rs. 2,563.68 million**(Rs. in million)**

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount	Amount not due/recovered	Balance Amount
1	6234	2017-18	339	Deputy Collector Customs (Imports), AFU, Lahore	409.36	0	409.36
2	6235	2017-18	4	Deputy Collector Customs (Imports), AFU, Lahore	2.01	0	2.01
3	6250	2018-19	778	Deputy Collector Customs (Imports), Dryport, Islamabad	167.81	0	167.81
4	6266	2018-19	832	Deputy Collector Customs (Imports), AFU, Islamabad	150.74	0	150.74
5	6294	2018-19	12	Assistant Collector Customs	0.17	0	0.17
6	6378	2018-19	1170	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	13.59	2.54	11.05
7	6382	2018-19	210	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	1.63	0.16	1.47
8	6455	2018-19	642	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	21.88	0	21.88
9	6456	2018-19	896	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	17.87	0	17.87
10	6488	2018-19	182	Deputy Collector Customs, (Imports), Dry port, NLC Lahore	4.88	3.28	1.6
11	6518	2018-19	2	Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisement Lahore	0.23	0	0.23
12	6527	2018-19	1186	Deputy Collector Customs (Imports) Air Freight Unit, Lahore	1,634.66	0	1,634.66

13	6538	2018-19	1	Deputy Collector Customs (Imports) Air Freight Unit, Lahore	1.71	0	1.71
14	6547	2018-19	10	Deputy Collector Customs (Imports) Air Freight Unit, Lahore	0.13	0	0.13
15	6560	2018-19	1	Deputy Collector Customs (Bonds) MCC, Faisalabad	13.61	0	13.61
16	6563	2018-19	1	Deputy Collector Customs (Bonds) MCC, Faisalabad	4.8	0	4.8
17	6564	2018-19	1	Deputy Collector Customs (Bonds) MCC, Faisalabad	0.38	0	0.38
18	6575	2018-19	1	AC Customs (Bonds), AFU, Islamabad	1.26	0	1.26
19	6587	2018-19	20	Deputy Collector Customs (Imports) Dryport, Peshawar	1.91	0	1.91
20	6590	2018-19	17	Deputy Collector Customs (Imports) Dryport, Peshawar	0.1	0	0.1
21	6627	2018-19	7	Deputy Collector Customs (Imports), Torkham MCC Peshawar	0.14	0	0.14
22	442-CD/K	2017-18	16	MCC Appraisalment (East), Karachi	0.17	0	0.17
23	451-CD/K	2017-18	12	MCC Appraisalment (East), Karachi	0.41	0	0.41
24	452-CD/K	2017-18	33	MCC Appraisalment (East), Karachi	0.56	0	0.56
25	463-CD/K	2017-18	151	MCC Appraisalment (East), Karachi	4.13	0	4.13
26	506-CD/K	2017-18	11	MCC Gwadar	15.62	0	15.62
27	523-CD/K	2017-18	11	MCC Gwadar	0.29	0	0.29
28	606-CD/K	2018-19	11	MCC Appraisalment (West), Karachi	11.02	0	11.02
29	617-CD/K	2018-19	4	MCC JIAP, Karachi	0.29	0	0.29
30	618-CD/K	2018-19	16	MCC JIAP, Karachi	0.19	0	0.19
31	703-CD/K	2018-19	10	MCC Appraisalment (East), Karachi	1.06	0	1.06
32	712-CD/K	2018-19	21	MCC Appraisalment (East), Karachi	4.93	0	4.93
33	716-CD/K	2018-19	99	MCC Appraisalment (East), Karachi	69.43	0	69.43
34	717-CD/K	2018-19	44	MCC Appraisalment (East), Karachi	8.4	0	8.4

35	718- CD/K	2018-19	85	MCC Appraisement (East), Karachi	3.37	0	3.37
36	745- CD/K	2018-19	35	MCC Appraisement, Quetta	0.9	0	0.9
37	760- CD/K	2018-19	3	MCC JIAP, Karachi	0.02	0	0.02
Total			6,874		2,569.66	5.98	2,563.68

Annexure-55

(Para 4.8.3)

Non/short-realization of Additional Customs Duty – Rs. 1,006.56 million**(Rs. in million)**

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount	Amount Not due	Amount
1	6459	2018-19	67	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	6.93	0	6.93
2	6263	2018-19	8	Deputy Collector Customs (Imports), Dryport, Islamabad	0.12	0	0.12
3	6280	2018-19	10	Deputy Collector Customs (Imports), AFU, Islamabad	0.32	0	0.32
4	6562	2018-19	22	Deputy Collector Customs (Bonds), MCC, Faisalabad	0.5	0	0.5
5	6577	2017-18	81	AC Customs (Bonds), AFU, Islamabad	0.11	0	0.11
6	6580	2018-19	25	Deputy Collector Customs (Imports) Dryport, Peshawar	5.52	0	5.52
7	543-CD/K	2017-18	160	MCC Appraisalment (West), Karachi	0.31	0.22	0.09
8	549-CD/K	2017-18	9	MCC Hyderabad	37.42	0	37.42
9	551-CD/K	2017-18	53	MCC Hyderabad	1.75	0	1.75
10	493-CD/K	2018-19	18	MCC Gwadar	862.07	499.04	363.03
11	494-CD/K	2018-19	2	MCC Gwadar	589.78	0	589.78
12	496-CD/K	2018-19	4	MCC Gwadar	0.30	0	0.30
13	682-CD/K	2017-18	25	MCC Appraisalment (West), Karachi	0.15	0	0.15
14	736-CD/K	2018-19	26	MCC Appraisalment, Quetta	0.49	0	0.49
15	738-CD/K	2018-19	10	MCC Appraisalment, Quetta	0.05	0	0.05
Total			520		1505.82	499.26	1,006.56

Annexure-56
(Para 4.8.4)

Non/short-realization of Regulatory Duty – Rs. 955.29 million

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount	Amount not due / recovered	Balance Amount
1	6220	2017-18	11	Deputy Collector Customs (imports) Railway T-10, Lahore	0.37	0.19	0.18
2	6346	2018-19	32	Assistant Collector Customs (imports) Dryport, Multan	1.81	0	1.81
3	6367	2018-19	231	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	228.50	18.07	210.43
4	6372	2018-19	140	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	171.25	66.68	104.57
5	6446	2018-19	514	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	354.51	0	354.51
6	6484	2017-18	20	Deputy Collector Customs, (Pvt Bonds), Dry port, Mughal Pura, Lahore	20.77	0	20.77
7	6487	2018-19	6	Deputy Collector Customs, (Imports), NLC port, Lahore	1.44	0	1.44
8	6510	2018-19	8	Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisalment Lahore	5.15	0	5.15
9	6522	2018-19	7	Deputy Collector Customs, (EPZ) Risalpur, MCC Peshawar	16.63	0	16.63
10	6529	2018-19	1	Deputy Collector Customs (Imports), Air Freight Unit, Lahore	41.60	0	41.60
11	446- CD/K	2017-18	15	MCC Appraisalment (East), Karachi	5.74	0	5.74
12	448-	2017-18	14	MCC Appraisalment	3.33	0	3.33

	CD/K			(East), Karachi			
13	449-CD/K	2017-18	8	MCC Appraisalment (East), Karachi	2.29	0.25	2.04
14	456-CD/K	2017-18	16	MCC Appraisalment (East), Karachi	0.64	0	0.64
15	460-CD/K	2017-18	47	MCC Appraisalment (East), Karachi	11.53	0	11.53
16	471-CD/K	2017-18	14	MCC Appraisalment (East), Karachi	1.2	0	1.2
17	479-CD/K	2017-18	16	MCC Appraisalment (East), Karachi	2.59	0	2.59
18	598-CD/K	2018-19	3	MCC JIAP, Karachi	0.02	0	0.02
19	620-CD/K	2018-19	4	MCC JIAP, Karachi	0.14	0	0.14
20	621-CD/K	2018-19	9	MCC JIAP, Karachi	0.13	0	0.13
21	708-CD/K	2018-19	16	MCC Appraisalment (East), Karachi	127.86	0	127.86
22	709-CD/K	2018-19	4	MCC Appraisalment (East), Karachi	20.84	0	20.84
23	710-CD/K	2018-19	37	MCC Appraisalment (East), Karachi	12.51	0	12.51
24	711-CD/K	2018-19	4	MCC Appraisalment (East), Karachi	8.96	0	8.96
25	719-CD/K	2018-19	1	MCC Appraisalment (East), Karachi	1.28	1.18	0.09
26	783-CD/K	2018-19	8	MCC Appraisalment (West), Karachi	0.57	0	0.57
Total			1,186		1,041.66	86.37	955.29

Annexure-57
(Para 4.8.5)

Short-realization of government revenue due to misclassification of imported goods - Rs. 896.32 million

(Rs in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount	Amount not due/recovered	Balance Amount
1	6233	2017-18	4	Deputy Collector Customs (Imports), AFU, Lahore	1.41	0	1.41
2	6239	2018-19	1	Deputy Collector Customs, (Imports), AFU, Lahore	1.02	0	1.02
3	6240	2018-19	1	Deputy Collector Customs (Imports), AFU, Lahore	0.19	0	0.19
4	6249	2018-19	29	Deputy Collector Customs (Imports), Dryport, Islamabad	363.06	0	363.06
5	6256	2018-19	731	Deputy Collector Customs (Imports), Dryport, Islamabad	25.78	0	25.78
6	6270	2018-19	15	Deputy Collector Customs (Imports), AFU, Islamabad	14.42	0	14.42
7	6276	2018-19	2	Deputy Collector Customs (Imports), AFU, Islamabad	0.9	0	0.9
8	6279	2018-19	4	Deputy Collector Customs (Imports), AFU, Islamabad	0.65	0	0.65
9	6281	2018-19	1	Deputy Collector Customs (Imports), AFU, Islamabad	0.2	0	0.2
10	6284	2018-19	267	Deputy Collector Customs (Imports), AFU, Islamabad	141.24	0	141.24
11	6298	2018-19	11	Assistant Collector Customs (Imports) Dry Port, MCC Faisalabad	0.67	0	0.67
12	6359	2018-19	23	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	7.16	0	7.16
13	6373	2018-19	141	Deputy Collector Customs, (Imports), Dry port, Mughal Pura,	19.64	0	19.64

				Lahore			
14	6376	2018-19	5	the Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	2.25	0	2.25
15	6379	2018-19	8	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	6.01	1.1	4.91
16	6383	2018-19	273	the Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	29.25	0	29.25
17	6389	2018-19	4	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	0.33	0	0.33
18	6405	2018-19	12	Assistant Collector Customs, (Imports), Air freight unit, Peshawar	6.58	0	6.58
19	6406	2018-19	22	Assistant Collector Customs, (Imports), Air freight unit, Peshawar	7.7	0	7.7
20	6408	2018-19	1	Assistant Collector Customs, (Imports), Air freight unit, Peshawar	0.71	0	0.71
21	6449	2018-19	277	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	113.04	0	113.04
22	6454	2018-19	228	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	22.4	0	22.4
23	6461	2018-19	40	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	4.58	0	4.58
24	6462	2018-19	135	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	3.68	0	3.68
25	6465	2018-19	63	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	2.08	0	2.08
26	6467	2018-19	41	Deputy Collector Customs (Imports), Mughalpura Dryport,	1.11	0	1.11

				Lahore			
27	6479	2017-18	27	Deputy Collector Customs, (Pvt Bonds), Dry port, Mughal Pura, Lahore	0.08	0	0.08
28	6482	2017-18	2	Deputy Collector Customs, (Pvt Bonds), Dry port, Mughal Pura, Lahore	0.09	0	0.09
29	6483	2017-18	57	Deputy Collector Customs, (Pvt Bonds), Dry port, Mughal Pura, Lahore	5.56	0	5.56
30	6533	2018-19	53	Deputy Collector Customs Imports, Air Freight Unit, Lahore	9.48	0	9.48
31	6535	2018-19	23	Deputy Collector Customs Imports, Air Freight Unit, Lahore	3.36	0	3.36
32	6536	2018-19	24	Deputy Collector Customs (imports) AFU, Lahore	3.12	0	3.12
33	6540	2018-19	16	Deputy Collector Customs Imports, Air Freight Unit, Lahore	1.18	0.53	0.65
34	6542	2018-19	1	Deputy Collector Customs Imports, Air Freight Unit, Lahore	0.85	0	0.85
35	6544	2018-19	7	Deputy Collector Customs Imports, Air Freight Unit, Lahore	0.58	0	0.58
36	6545	2018-19	1	Deputy Collector Customs Imports, Air Freight Unit, Lahore	0.48	0	0.48
37	6578	2018-19	281	Deputy Collector Customs Imports, Dryport, Peshawar	43.65	0	43.65
38	6582	2018-19	426	Deputy Collector Customs Imports, Dryport, Peshawar	22.71	0	22.71
39	6586	2018-19	12	Deputy Collector Customs Imports, Dryport, Peshawar	2.48	0	2.48
40	529- CD/K	2017-18	5	MCC Appraisalment (West), Karachi	1.98	1.89	0.09
41	542- CD/K	2017-18	23	MCC Appraisalment (West), Karachi	0.87	0.7	0.17

42	544-CD/K	2017-18	3	MCC Appraisalment (West), Karachi	0.06	0	0.06
43	562-CD/K	2018-19	1	MCC Hyderabad	0.58	0	0.58
44	652-CD/K	2018-19	10	MCC Appraisalment (East), Karachi	19.09	0.12	18.97
45	666-CD/K	2018-19	7	MCC Appraisalment (East), Karachi	0.11	0	0.11
46	668-CD/K	2018-19	8	MCC Appraisalment (East), Karachi	5.45	0	5.45
47	740-CD/K	2018-19	4	MCC Appraisalment, Quetta	0.3	0	0.3
48	765-CD/K	2018-19	2	MCC Appraisalment (West), Karachi	0.1	0	0.1
49	782-CD/K	2018-19	10	MCC Appraisalment (West), Karachi	0.92	0.34	0.59
50	787-CD/K	2018-19	12	MCC Appraisalment (West), Karachi	1.84	0	1.84
Total			3354		900.98	4.68	896.32

Annexure-58

(Para 4.8.6)

Non-recovery of adjudged government revenue - Rs. 868.60 million

(Rs in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount
1	6216-Cus	2017-18	33	Deputy Collector, Recovery Cell (AFU) Lahore	435.51
2	527-CD/K	2017-18	1	MCC Gwadar	0.10
3	536-CD/K	2017-18	2	MCC PMBQ (Imports), Karachi	0
4	557-CD/K	2018-19	1	MCC Hyderabad	1.35
5	561-CD/K	2018-19	1	MCC Hyderabad	20.41
6	582-CD/K	2018-19	1	MCC Hyderabad	17.60
7	583-CD/K	2018-19	1	MCC Hyderabad	93.13
8	584-CD/K	2018-19	1	MCC Preventive, CH, Karachi	1.88
9	600-CD/K	2018-19	4	Director I & I Karachi	287.97
10	601-CD/K	2018-19	4	Director I & I Karachi	1.90
11	786-CD/K	2018-19	19	MCC Appraisalment (West), Karachi	8.75
Total			68		868.60

Annexure-59

(Para 4.8.8)

Under-valuation of imported goods - Rs. 750.13 million

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount	Amount not due/ recovered	Balance Amount
1	6222	2017-18	1	Deputy Collector Customs (imports) Railway T-10, Lahore	0.1	0	0.1
2	6223	2017-18	15	Deputy Collector Customs (imports) Railway T-10, Lahore	1.77	0	1.77
3	6252	2018-19	49	Deputy Collector Customs (Imports), Dryport, Islamabad	30.87	0	30.87
4	6254	2018-19	255	Deputy Collector Customs (Imports), Dryport, Islamabad	20.75	0	20.75
5	6260	2018-19	112	Deputy Collector Customs (Imports), Dryport, Islamabad	6.5	0	6.5
6	6278	2018-19	14	that Deputy Collector Customs (Imports), AFU, Islamabad	0.42	0	0.42
7	6283	2018-19	13	Deputy Collector Customs (Imports), AFU, Islamabad	0	0	0
8	6289	2018-19	2	Assistant Collector Customs (Imports), Faisalabad	4.34	0	4.34
9	6293	2018-19	6	Deputy Collector Customs (Imports), AFU, Islamabad	0.09	0	0.09
10	6299	2018-19	435	Deputy Collector Customs (Imports) MCC Dry port	0.89	0	0.89
11	6301	2018-19	31	Assistant Collector Customs (Imports), Dry Port MCC Faisalabad	1.42	0	1.42
12	6312	2018-19	1	Deputy Collector Customs (DTRE), MCC, Faisalabad	0.11	0	0.11
13	6328	2018-19	8	Deputy Collector Customs (Bonds), Model Customs Collectorate(Appraisement), Faisalabad	3.16	0	3.16
14	6329	2018-19	142	Deputy Collector Customs (Bonds), Dry Port MCC Faisalabad	133.04	0	133.04
15	6331	2018-19	123	Deputy Collector Customs (Bonds), Dry	24.50	0	24.50

				Port MCC Faisalabad			
16	6375	2018-19	52	the Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	16.27	0.54	15.73
17	6380	2018-19	8	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	4.24	0.35	3.89
18	6387	2018-19	1	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	0.72	0	0.72
19	6392	2018-19	1	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	1.43	0	1.43
20	6401	2018-19	2	Assistant Collector Customs, (BWH), Peshawar	4.08	0	4.08
21	6404	2018-19	2	Assistant Collector Customs, (Imports), Air freight unit, Peshawar	8.3	0	8.3
22	6416	2018-19	3	Assistant Collector Customs, (SWH), Nowshera Model Customs Collectorate Peshawar	0.18	0	0.18
23	6420	2018-19	2	Assistant Collector Customs, (Auction), Model Customs Collectorate, Peshawar	1.06	0	1.06
24	6448	2018-19	168	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	203.69	0	203.69
25	6460	2018-19	23	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	4.73	0	4.73
26	6490	2018-19	123	Deputy Collector Import NLC, Lahore	26.44	0	26.44
27	6506	2018-19	24	Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisement Lahore	49.23	0	49.23
28	6508	2018-19	40	Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisement Lahore	39.06	0	39.06
29	6514	2018-19	1	Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisement Lahore	1.55	0	1.55
30	6561	2018-19	1	Deputy Collector	2.82	0	2.82

				Customs (Bonds), MCC, Faisalabad			
31	6583	2018-19	183	Deputy Collector Customs Imports, Dryport, Peshawar	9.71	0	9.71
32	6584	2018-19	10	Deputy Collector Customs Imports, Dryport, Peshawar	6.56	0	6.56
33	6615	2018-19	28	Deputy Collector Customs Imports, Torkham, MCC Peshawar	5.76	0	5.76
34	6618	2018-19	8	Deputy Collector Customs Imports, Torkham, MCC Peshawar	1.16	0	1.16
35	6619	2018-19	6	Deputy Collector Customs Imports, Torkham, MCC Peshawar	0.67	0	0.67
36	6620	2018-19	3	Deputy Collector Customs Imports, Torkham, MCC Peshawar	0.61	0.46	0.15
37	6621	2018-19	1	Deputy Collector Customs Imports, Torkham, MCC Peshawar	0.53	0	0.53
38	6624	2018-19	7	Deputy Collector Customs Imports, Torkham, MCC Peshawar	0.24	0	0.24
39	6629	2018-19	2	Deputy Collector Customs Imports, Torkham, MCC Peshawar	0.12	0	0.12
40	453- CD/K	2017-18	3	MCC Appraisalment (East), Karachi	0.43	0	0.43
41	459- CD/K	2017-18	17	MCC Appraisalment (East), Karachi	54.57	0	54.57
42	461- CD/K	2017-18	35	MCC Appraisalment (East), Karachi	9.73	0	9.73
43	462- CD/K	2017-18	36	MCC Appraisalment (East), Karachi	5.85	0	5.85
44	464- CD/K	2017-18	22	MCC Appraisalment (East), Karachi	2.34	0	2.34
45	467- CD/K	2017-18	14	MCC Appraisalment (East), Karachi	1.57	0	1.57
46	468- CD/K	2017-18	9	MCC Appraisalment (East), Karachi	1.52	0	1.52
46	469- CD/K	2017-18	15	MCC Appraisalment (East), Karachi	1.47	0	1.47
47	470- CD/K	2017-18	38	MCC Appraisalment (East), Karachi	1.47	0	1.47
48	472-	2017-18	18	MCC Appraisalment	1.19	0	1.19

	CD/K			(East), Karachi			
49	474-CD/K	2017-18	34	MCC Appraisalment (East), Karachi	7.52	0	7.52
50	476-CD/K	2017-18	9	MCC Appraisalment (East), Karachi	3.05	0	3.05
51	477-CD/K	2017-18	8	MCC Appraisalment (East), Karachi	2.77	0	2.77
52	481-CD/K	2017-18	8	MCC Appraisalment (East), Karachi	2.03	1.92	0.11
53	482-CD/K	2017-18	18	MCC Appraisalment (East), Karachi	1.19	0	1.19
54	484-CD/K	2017-18	6	MCC Appraisalment (East), Karachi	0.96	0	0.96
55	485-CD/K	2017-18	26	MCC Appraisalment (East), Karachi	0.75	0	0.75
56	486-CD/K	2017-18	3	MCC Appraisalment (East), Karachi	0.5	0	0.5
57	499-CD/K	2017-18	1	MCC Gwadar	1	0	1
58	502-CD/K	2017-18	2	MCC Gwadar	0.11	0	0.11
59	524-CD/K	2017-18	9	MCC Gwadar	0.5	0	0.5
60	532-CD/K	2017-18	2	MCC Appraisalment (West), Karachi	1.23	1.13	0.1
61	538-CD/K	2017-18	4	MCC Preventive, CH, Karachi	0.17	0	0.17
62	539-CD/K	2017-18	11	MCC Preventive, CH, Karachi	0.09	0	0.09
63	540-CD/K	2017-18	7	MCC Preventive, CH, Karachi	0.04	0	0.04
64	580-CD/K	2018-19	24	MCC Preventive, CH, Karachi	0.13	0	0.13
65	599-CD/K	2018-19	1	MCC JIAP, Karachi	0.03	0	0.03
66	605-CD/K	2018-19	6	MCC Appraisalment (West), Karachi	10.21	0	10.21
67	650-CD/K	2018-19	1	MCC Appraisalment (East), Karachi	16.79	0	16.79
68	655-CD/K	2018-19	2	MCC Appraisalment (East), Karachi	0.75	0	0.75
69	658-CD/K	2018-19	4	MCC Appraisalment (East), Karachi	0.19	0.15	0.04
70	661-CD/K	2018-19	3	MCC Appraisalment (East), Karachi	1	0.89	0.11
71	662-CD/K	2018-19	7	MCC Appraisalment (East), Karachi	2.59	0.31	2.29
72	665-CD/K	2018-19	2	MCC Appraisalment (East), Karachi	0.14	0.04	0.1
73	669-CD/K	2018-19	5	MCC Appraisalment (East), Karachi	2.35	0	2.35
74	670-CD/K	2018-19	1	MCC Appraisalment (East), Karachi	0.65	0	0.65
75	671-CD/K	2018-19	2	MCC Appraisalment (East), Karachi	0.25	0	0.25

76	672- CD/K	2018-19	4	MCC Appraisalment (East), Karachi	0.24	0	0.24
77	673- CD/K	2018-19	1	MCC Appraisalment (East), Karachi	0.2	0	0.2
78	676- CD/K	2018-19	1	MCC Appraisalment (East), Karachi	0.07	0	0.07
79	679- CD/K	2018-19	1	MCC Appraisalment (East), Karachi	0.02	0	0.02
80	741- CD/K	2018-19	2	MCC Appraisalment, Quetta	0.04	0	0.04
81	750- CD/K	2018-19	1	MCC Appraisalment, Quetta	0.19	0	0.19
82	768- CD/K	2018-19	3	MCC Appraisalment (West), Karachi	0.9	0	0.9
Total			2332		755.91	5.84	750.13

Annexure-60

(Para 4.8.9)

Non-encashment of financial instruments - Rs. 255.00 million

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount	Amount not due/recovered	Balance Amount
1	6242	2017-18	15	Deputy Collector Customs (Bank Guarantee), AFU, Lahore	0	0	0
2	6243	2017-18	6	Deputy Collector Customs (BG), AFU Lahore	7.38	0	7.38
3	6244	2017-18	449	Deputy Collector Customs (BG) AFU Lahore	0	0	0
4	6245	2017-18	19	Deputy Collector Customs (BG) AFU Lahore	0	0	0
5	6246	2017-18	2	Deputy Collector, Customs (BG) AFU Lahore	0	0	0
6	6247	2017-18	21	Deputy Collector Customs (BG), Air Freight Unit, Lahore	0	0	0
7	6473	2018-19	46	Deputy Collector Customs (BG) at Mughalpura dryport, Lahore	0	0	0
8	6474	2018-19	75	Deputy Collector Customs (BG) at Mughalpura dryport, Lahore	0	0	0
9	6475	2017-18	95	Deputy Collector Customs (Bank Guarantee) at NLC dryport, MCC Appraisement Lahore	0	0	0

10	6534	2018-19	76	Deputy Collector Customs (Imports), AFU, Lahore	4.75	0	4.75
11	6543	2018-19	8	Deputy Collector Customs (Imports), AFU, Lahore	0.84	0	0.84
12	6605	2018-19	2	Assistant Collector Customs (Imports) MCC Sialkot	0.71	0	0.71
13	6643	2018-19	36	Deputy Collector Customs (BG) AFU, Islamabad	12.62	0	12.62
14	6644	2018-19	1	AC Customs (BG), AFU, Islamabad	1.32	0	1.32
15	6648	2018-19	2	AC Customs (BG), AFU, Islamabad	0.11	0	0.11
16	611-CD/K	2018-19	15	MCC Appraisalment (West), Karachi	38.98	32.16	6.83
17	612-CD/K	2018-19	20	MCC Appraisalment (West), Karachi	29.83	0	29.83
18	613-CD/K	2018-19	9	MCC Appraisalment (West), Karachi	15.46	3.46	11.99
19	681-CD/K	2018-19	163	MCC Appraisalment (West), Karachi	252.35	100.37	151.98
20	780-CD/K	2018-19	7	MCC Appraisalment (West), Karachi	14.53	0	14.53
21	795-CD/K	2018-19	38	MCC JIAP, Karachi	12.11	0	12.11
Total			832		390.99	135.99	255.00

Annexure-61
(Para 4.8.10)

Inadmissible benefit of Free Trade Agreement - Rs. 360.58 million

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount
1	6257	2018-19	234	Deputy Collector Customs (Imports), Dryport, Islamabad	12.81
2	6277	2018-19	12	Deputy Collector Customs (Imports), AFU, Islamabad	.93
3	6447	2018-19	2457	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	260.94
4	6388	2018-19	12	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	0.74
5	6481	2017-18	16	Deputy Collector Customs, (Pvt Bonds), Dry port, Mughal Pura, Lahore	0.83
6	6528	2018-19	208	Deputy Collector Customs Air Freight Unit, Lahore	46.10
7	6546	2018-19	9	Deputy Collector Customs Air Freight Unit, Lahore	0.40
8	6570	2017-18	1	Ac Customs (Bonds), AFU, Islamabad	35.10
9	6585	2018-19	214	Deputy Collector Customs (Imports), Dryport, Peshawar	2.73
Total			3163		360.58

Annexure-62
(Para 4.8.11)

Inadmissible exemptions/concessions in duty & taxes - Rs. 337.05 million

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount	Amount not due/recovered	Balance Amount
1	6218	2017-18	1	Deputy Collector Customs (imports) Railway T-10, Lahore	0.19	0	0.19
2	6219	2017-18	142	Deputy Collector Customs (imports) Railway T-10, Lahore	5.36	1.38	3.98
3	6228	2017-18	11	Deputy Collector Customs (imports) AFU, Lahore	0.26	0.06	0.2
4	6236	2017-18	19	Deputy Collector Customs (Imports), AFU, Lahore	1.65	0	1.65
5	6237	2017-18	10	Deputy Collector Customs (Imports), AFU, Lahore	1.46	0	1.46
6	6253	2018-19	110	Deputy Collector Customs (Imports), Dryport, Islamabad	25.49	0	25.49
7	6259	2018-19	2	Deputy Collector Customs (Imports), Dryport, Islamabad	6.75	0	6.75
8	6267	2018-19	107	Deputy Collector Customs (Imports), AFU, Islamabad	41.52	0	41.52
9	6269	2018-19	239	Deputy Collector Customs (Imports), AFU, Islamabad	15.4	0	15.4
10	6273	2018-19	84	Deputy Collector Customs (Imports), AFU, Islamabad	2.28	0	2.28
11	6356	2018-19	21	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	6.61	0	6.61
12	6357	2018-19	4	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	4.09	4	0.09
13	6361	2018-19	32	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	27.01	0	27.01
14	6371	2018-19	172	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	71.45	0	71.45
15	6377	2018-19	13	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	11.09	3.66	7.43

16	6386	2018-19	11	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	1.69	0.57	1.12
17	6390	2018-19	7	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	0.19	0	0.19
18	6391	2018-19	21	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	0.27	0	0.27
19	6412	2018-19	2	Assistant Collector Customs, (Imports), Air freight unit, Peshawar	0.08	0	0.08
20	6452	2018-19	134	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	42.74	0	42.74
21	6458	2018-19	21	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	7.72	0	7.72
22	6470	2018-19	461	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	0	0	0
23	6485	2018-19	2	Deputy Collector Customs, (Imports), NLC port, Lahore	0.62	0	0.62
24	6531	2018-19	75	Deputy Collector Customs (imports) Air Freight Unit, Lahore	18.15	0	18.15
25	6541	2018-19	10	Deputy Collector Customs (Imports), AFU, Lahore	0.87	0	0.87
26	6574	2018-19	1	Assistant Collector Customs (Bonds), AFU, Islamabad	4.77	0	4.77
27	6581	2018-19	30	Deputy Collector Customs Imports, Dryport Peshawar	5.51	0	5.51
28	483-CD/K	2017-18	16	MCC Appraisalment (East), Karachi	0.97	0	0.97
29	497-CD/K	2017-18	1	MCC Gwadar	7.69	0	7.69
30	503-CD/K	2017-18	1	MCC Gwadar	0	0	0
31	563-CD/K	2018-19	1	MCC Hyderabad	0.38	0	0.38
32	579-CD/K	2018-19	57	MCC Preventive, CH, Karachi	0.20	0	0.20
33	657-CD/K	2018-19	2	MCC Appraisalment (East), Karachi	0.47	0	0.47
34	667-CD/K	2018-19	3	MCC Appraisalment (East), Karachi	4.84	0	4.84

35	775- CD/K	2018-19	4	MCC Appraisement (West), Karachi	0.13	0	0.13
36	779- CD/K	2018-19	33	MCC Appraisement (West), Karachi	28.82	0	28.82
Total			1860		346.72	9.67	337.05

Annexure-63

(Para 4.8.12)

Inadmissible exemptions/concessions to manufacturers and vendors of auto industry - Rs. 324.05 million**(Rs. in million)**

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount
1	6370	2018-19	68	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	81.01
2	6492	2018-19	179	Deputy Collector Customs, (Imports), Dry port, NLC Lahore	56.73
3	6495	2018-19	6	DC Customs (Import), CFS, NLC, Lahore	1.66
4	6497	2018-19	1	Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisalment Lahore	0
5	6500	2018-19	154	Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisalment Lahore	87.43
6	6503	2018-19	38	Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisalment Lahore	2.12
Sub-Total:			446		228.95
1	6364	2018-19	8	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	1.44
2	6453	2018-19	69	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	33.61
3	6489	2018-19	27	the Deputy Collector Customs, (Imports), Dry port, NLC Lahore	12.32
4	6491	2018-19	96	Deputy Collector Customs, (Imports), Dry port, NLC Lahore	22.97
5	6498	2018-19	1	Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisalment Lahore	0
6	6501	2018-19	14	Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisalment Lahore	23.34
7	6519	2018-19	3	Deputy Collector Customs	0.33

				(Imports), NLC Dry Port MCC Appraisement Lahore	
8	6504	2018-19	78	Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisement Lahore	1.09
Sub-Total			296		95.1
Grand Total			742		324.05

Annexure-64

(Para 4.8.13)

Non-realization of fine and penalty – Rs. 153.43 million**(Rs. in million)**

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount	Amount not due/recovered	Balance Amount
1	6258	2018-19	273	Deputy Collector Customs (Imports), Dryport, Islamabad	10.8	0	10.8
2	6268	2018-19	483	Deputy Collector Customs (Imports), AFU, Islamabad	37.03	0	37.03
3	6292	2018-19	6	Assistant Collector Customs (Imports) Dry Port, MCC Faisalabad	0.07	0	0.07
4	6296	2018-19	9	Assistant Collector Customs (Imports) Dry Port, MCC Faisalabad	0.39	0	0.39
5	6297	2018-19	38	Assistant Collector Customs (Imports) Dry Port, MCC Faisalabad	0.6	0.04	0.56
6	6303	2018-19	112	Assistant Collector Customs (Imports), Faisalabad	1.68	0	1.68
7	6308	2018-19	12	Deputy Collector Customs (DTRE) MCC, Faisalabad	3.65	0	3.65
8	6313	2018-19	4	Deputy Collector Customs (DTRE) ,MCC, Faisalabad	0.08	0	0.08
9	6450	2018-19	577	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	97.82	0	97.82
10	6507	2018-19	108	Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisement Lahore	24.6	23.25	1.35
11	6569	2018-19	21	Assistant Collector Customs (Imports) Dry Port, MCC Faisalabad	0	0	0
Total			1,643		176.72	23.29	153.43

Annexure-65

(Para 4.8.14)

**Short/non-realization of revenue on unconsumed quantity by DTRE users -
Rs. 122.23 million****(Rs. in million)**

S. No .	DP No.	Period	No. of Cases	Name of Office	Amount	Amount not due/ recovered	Balance Amount
1	6304	2018-19	1	Deputy Collector Customs (DTRE) MCC, Faisalabad	0.4	0	0.4
2	6305	2018-19	26	Deputy Collector Customs, (DTRE) MCC, Faisalabad	45.23	0	45.23
3	6306	2018-19	2	Deputy Collector Customs (DTRE), MCC, Faisalabad	16.02	0	16.02
4	6307	2018-19	7	Deputy Collector Customs (DTRE) MCC, Faisalabad	6.45	0	6.45
5	6309	2018-19	1	Deputy Collector Customs (DTRE), MCC, Faisalabad	1.34	0	1.34
6	6310	2018-19	1	Deputy Collector Customs (DTRE) , MCC, Faisalabad	1.27	0	1.27
7	6323	2018-19	6	Deputy Collector Customs (DTRE), MCC, Faisalabad	0.12	0	0.12
8	6335	2018-19	1	Deputy Collector Customs (DTRE), MCC Appraisalment Faisalabad	5.92	0	5.92
9	6336	2018-19	1	Deputy Collector Customs (DTRE), MCC Appraisalment Faisalabad	3.62	0	3.62
10	6397	2018-19	18	Assistant Collector Customs, (DTRE), Model Custom Collectorate, Peshawar	55.75	22.55	33.2
11	6663	2018-19	5	Assistant Collector Customs, (DTRE), MCC, Sialkot	2.43	0	2.43
12	6664	2018-19	4	Assistant Collector Customs, (DTRE), MCC, Sialkot	0.34	0	0.34
13	6665	2018-19	1	Assistant Collector Customs, (DTRE), MCC, Sialkot	0.29	0	0.29

14	6666	2018-19	1	Assistant Collector Customs, (DTRE), MCC, Sialkot	4.77	0	4.77
15	6668	2018-19	10	Assistant Collector Customs, (DTRE) MCC, Sialkot	0.83	0	0.83
Total:			85		144.78	22.55	122.23

Annexure -66

(Para 4.8.15)

Short-realization of Sales Tax - Rs. 120.41 million

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount	Amount not due/recovered	Balance Amount
1	6221	2017-18	1	Deputy Collector Customs (imports) Railway T-10, Lahore	4.37	0	4.37
2	6248	2017-18	3	Deputy Collector Customs (Imports), Land Freight Unit, Wagha, Lahore	1.59	0	1.59
3	6272	2018-19	1	Deputy Collector Customs (Imports), AFU Islamabad	3.96	0	3.96
4	6282	2018-19	3	Deputy Collector Customs (Imports), AFU, Islamabad	0.16	0	0.16
5	6358	2018-19	89	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	10.02	0	10.02
6	6362	2018-19	1	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	23.36	0	23.36
7	6381	2018-19	13	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	12.38	4.36	8.02
8	6410	2018-19	2	Assistant Collector Customs, (Imports), Air freight unit, Peshawar	0.10	0	0.10
9	6451	2018-19	237	Deputy Collector Customs (Imports), MughalpuraDryport, Lahore	44.67	0	44.67
10	6486	2018-19	2	Deputy Collector Customs, (Imports), NLC port, Lahore	0.52	0	0.52
11	6496	2018-19	3	Deputy Collector, Customs (Imports), CFS/NLC, Thokar Niaz Baig, Lahore	0.08	0	0.08

12	457-CD/K	2017-18	29	MCC Appraisalment (East), Karachi	1.81	0	1.81
13	465-CD/K	2017-18	12	MCC Appraisalment (East), Karachi	2.30	0	2.30
14	480-CD/K	2017-18	17	MCC Appraisalment (East), Karachi	2.04	0	2.04
15	531-CD/K	2017-18	3	MCC Appraisalment (West), Karachi	0.25	0	0.25
16	700-CD/K	2018-19	33	MCC Appraisalment (East), Karachi	5.36	0	5.36
17	702-CD/K	2018-19	5	MCC Appraisalment (East), Karachi	1.46	0	1.46
18	766-CD/K	2018-19	2	MCC Appraisalment (West), Karachi	8.56	0	8.56
19	615-CD/K	2018-19	10	MCC JIAP, Karachi	1.66	0	1.66
20	622-CD/K	2018-19	2	MCC JIAP, Karachi	0.12	0	0.12
Total			468		124.77	4.36	120.41

Annexure-67
(Para 4.8.16)

Non-realization of duty and taxes from DTRE users - Rs. 102.61 million

(Rs. in millions)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount
1.	508-CD/K	2017-18	2	MCC Gwadar	0
2.	552-CD/K	2018-19	2	MCC Hyderabad	0
3.	624-CD/K	2018-19	1	MCC Exports, Custom House, Karachi	2.50
4.	648-CD/K	2018-19	14	MCC Exports, Custom House, Karachi	0
5.	649-CD/K	2018-19	9	MCC Exports, Custom House, Karachi	0
6.	685-CD/K	2018-19	6	MCC Exports, PMBQ, Karachi	84.70
7.	686-CD/K	2018-19	2	MCC Exports, PMBQ, Karachi	15.41
8.	697-CD/K	2018-19	1	MCC Exports, PMBQ, Karachi	0
9.	698-CD/K	2018-19	5	MCC Exports, PMBQ, Karachi	0
10.	699-CD/K	2018-19	8	MCC Exports, PMBQ, Karachi	0
Total			50		102.61

Annexure-68

(Para 4.8.17)

Non-realization of anti-dumping duty - Rs. 85.53 million**(Rs. in million)**

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount
1	6261	2018-19	19	Deputy Collector Customs (Imports), Dryport, Islamabad	5.05
2	6398	2018-19	23	Assistant Collector Customs, (BWH), Peshawar	28.18
3	6399	2018-19	21	Assistant Collector Customs, (BWH), Peshawar	27.86
4	6512	2018-19	7	Deputy Collector Customs (Imports), NLC Dry Port MCC Appraisalment Lahore	2.92
5	466-CD/K	2017-18	8	MCC Appraisalment (East), Karachi	2.05
6	473-CD/K	2017-18	15	MCC Appraisalment (East), Karachi	15.74
7	475-CD/K	2017-18	6	MCC Appraisalment (East), Karachi	3.73
Total:			99		85.53

Annexure-69

(Para 4.8.19)

Non-realization of duty, taxes and warehousing surcharge on overstayed goods - Rs. 62.83 million

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount
1.	507-CD/K	2017-18	14	MCC Gwadar	4.08
2.	547-CD/K	2018-19	1	MCC Hyderabad	18.15
3.	548-CD/K	2018-19	1	MCC Hyderabad	40.60
Total					62.83

Annexure-70

(Para 4.8.20)

Non/short-realization of Federal Excise Duty - Rs. 61.14 million

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount	Amount Not due	Amount Balance
1	6232	2017-18	13	Deputy Collector Customs (imports) Air Freight Unit, Lahore	1.31	0.78	0.53
2	6255	2018-19	42	Deputy Collector Customs (Imports), Dryport, Islamabad	20.80	0	20.80
3	6262	2018-19	17	Deputy Collector Customs (Imports), Dryport, Islamabad	3.29	0	3.29
4	6275	2018-19	1	Deputy Collector Customs (Imports), AFU, Islamabad	1.30	0	1.30
5	6466	2018-19	60	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	1.24	0	1.24
6	6468	2018-19	16	Deputy Collector Customs (Imports), Mughalpura Dryport, Lahore	0.77	0	0.77
7	6530	2018-19	16	Deputy Collector Customs (Imports), AFU, Lahore	27.86	0	27.86
8	6539	2018-19	13	Deputy Collector Customs (Imports), AFU, Lahore	1.58	0	1.58
9	616-CD/K	2018-19	12	MCC JIAP, Karachi	0.45	0	0.45
10	701-CD/K	2018-19	7	MCC Appraisalment (East), Karachi	3.32	0	3.32
Total:			197		61.92	0.78	61.14

Annexure-71

(Para 4.8.22)

Inadmissible exemption of sales tax -Rs. 40.35 million

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount
1	6274	2018-19	2	Deputy Collector Customs (Imports), AFU, Islamabad	2.11
2	6363	2018-19	22	Deputy Collector Customs, (Imports), Dry port, Mughal Pura, Lahore	10.73
3	6409	2018-19	1	Assistant Collector Customs, (Imports), Air freight unit, Peshawar	0.64
4	6532	2018-19	85	Deputy Collector Customs (Imports), AFU, Lahore	10.01
5	6613	2018-19	18	Deputy Collector Customs (Imports), Torkham	16.60
6	6645	2018-19	1	AC Customs (BG), AFU, Islamabad	0.26
Total:			129		40.35

Annexure-72

(Para 4.8.26)

Non-finalization of under adjudication cases - Rs. 11.19 million

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount
1.	500-CD/K	2017-18	1	MCC Gwadar	6.22
2.	537-CD/K	2017-18	3	MCC, PMBQ (Imports), Karachi	0
3.	602-CD/K	2018-19	5	Director I & I Karachi	4.97
Total					11.19

Annexure-73

(Para 4.8.27)

Non-realization of duty and taxes on wastage - Rs. 8.83 million

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount	Amount Not Due	Amount Balance
1	625-CD/K	2018-19	5	MCC Exports, Custom House, Karachi	2.48	1.00	1.48
2	626-CD/K	2018-19	2	MCC Exports, Custom House, Karachi	2.22	0	2.22
3	628-CD/K	2018-19	1	MCC Exports, Custom House, Karachi	1.19	0	1.19
4	629-CD/K	2018-19	1	MCC Exports, Custom House, Karachi	1.11	0	1.11
5	630-CD/K	2018-19	1	MCC Exports, Custom House, Karachi	1.01	0	1.01
6	632-CD/K	2018-19	1	MCC Exports, Custom House, Karachi	0.79	0	0.79
7	634-CD/K	2018-19	1	MCC Exports, Custom House, Karachi	0.60	0.42	0.18
8	636-CD/K	2018-19	1	MCC Exports, Custom House, Karachi	0.60	0	0.60
9	692-CD/K	2018-19	1	MCC Exports, PMBQ, Karachi	0.12	0	0.12
10	694-CD/K	2018-19	1	MCC Exports, PMBQ, Karachi	0.07	0	0.07
11	695-CD/K	2018-19	1	MCC Exports, PMBQ, Karachi	0.06	0	0.06
Total					10.25	1.42	8.83

Annexure-74

(Para 4.8.28)

Short-realization of income tax - Rs. 7.99 million

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount	Amount not due/recovered	Balance Amount
1	6415	2018-19	13	Assistant Collector Customs, (SWH), Model Custom Collectorate, Peshawar	0.14	0	0.14
2	6589	2018-19	10	Deputy Collector Customs, (Imports), Dryport Peshawar	0.25	0	0.25
3	6616	2018-19	175	Deputy Collector Customs, Torkhum, Peshawar	1.42	1.30	0.12
4	6659	2018-19	33	Assistant Collector Customs, (EPZ), Model Custom Collectorate, Sialkot	0.28	0	0.28
5	441-CD/K	2017-18	17	MCC Appraisalment (East), Karachi	0.12	0	0.12
6	444-CD/K	2017-18	2	MCC Appraisalment (East), Karachi	0.59	0.44	0.14
7	447-CD/K	2017-18	37	MCC Appraisalment (East), Karachi	3.65	0	3.65
8	454-CD/K	2017-18	9	MCC Appraisalment (East), Karachi	0.33	0	0.33
9	455-CD/K	2017-18	35	MCC Appraisalment (East), Karachi	0.16	0	0.16
10	501-CD/K	2017-18	2	MCC Gwadar	0.09	0	0.09
11	659-CD/K	2018-19	9	MCC Appraisalment (East), Karachi	0.07	.06	.01
12	704-CD/K	2018-19	9	MCC Appraisalment (East), Karachi	0.13	0	0.13
13	706-CD/K	2018-19	5	MCC Appraisalment (East), Karachi	0.10	0	0.10
14	715-CD/K	2018-19	40	MCC Appraisalment (East), Karachi	0.69	0	0.69
15	720-CD/K	2018-19	86	MCC Appraisalment (East), Karachi	0.96	0	0.96
16	774-CD/K	2018-19	2	MCC Appraisalment (West), Karachi	0.81	0	0.81
Total			484		9.79	1.8	7.99

Annexure-75
(Para 4.8.30)

Non-realization of government revenue on unconsumed quantity of bonded goods - Rs. 7.31 million

(Rs. in million)

S. No.	DP No.	Period	No. of Cases	Name of Office	Amount
1	6521	2018-19	1	Assistant Collector Customs, (EPZ) Risalpur, Model Custom Collectorate, Peshawar	1.59
2	6567	2018-19	2	Deputy Collector Customs, (Bonds), Model Custom Collectorate, Faisalabad	0.06
3	6658	2018-19	11	Assistant Collector Customs, (EPZ), Model Custom Collectorate, Sialkot	5.52
4	6661	2018-19	1	Assistant Collector Customs, (EPZ), Model Custom Collectorate, Sialkot	0.14
Total			15		7.31

Annexure-76
(Para 4.9.1)

Irregular payment on account of cash reward - Rs. 145.80 million

(Rs. in million)

S. No.	Office	DP No.	No. of Cases	Amount
1	LTU Islamabad	18964-Exp	289	29.83
2	CRTO Lahore	18604-Exp	01	29.10
3	RTO-II Lahore	18441-Exp	162	19.79
4	Directorate of IOCO Lahore	6430-Exp	01	3.75
5	Directorate of Internal Audit(Customs) Lahore	6215-Exp	11	2.70
6	MCC Peshawar	6434-Exp	12	2.17
7	LTU Lahore	19020-Exp	0	14.06
8	RTO Abbottabad	19164-Exp	129	6.70
9	Collectorate of Customs (Appeals) Islamabad	6548-Exp	09	1.17
10	MCC Islamabad	6633-Exp	39	1.15
		6635-Exp	01	0.58
		6637-Exp	01	0.19
		6638-Exp	01	0.16
11	RTO Hyderabad	533-Exp/K	545	9.00
12	CRTO Karachi	550-Exp/K	285	10.47
13	LTU-II Karachi	559-Exp/K	181	14.80
14	Director Internal Audit Hyderabad	570-Exp/K	01	0.18
Total			1668	145.80

Annexure-77

(Para 4.9.3)

Irregular expenditure due to misuse of official vehicles-Rs. 106.85 million

(Rs. in million)

S. No.	Office	DP No.	Amount
1	Directorate of I&I Peshawar	19385	1.4
		19382	0.67
		19384	0.29
2	Directorate of IOCO Lahore	6429-Exp	6.67
3	DOT Lahore	18847-Exp	4.00
4	RTO Peshawar	18806-Exp	0.61
5	MCC Faisalabad	6316-Exp	1.69
6	Collectorate of Adjudication Faisalabad	6285-Exp	0.55
7	RTO Gujranwala	18649-Exp	3.20
8	LTU Islamabad	18951-Exp	5.59
		18948-Exp	0.25
9	RTO Faisalabad	18939-Exp	0.48
		18937-Exp	0.07
10	RTO Islamabad	18645-Exp	7.60
11	MCC Peshawar	6438-Exp	1.24
12	Directorate of I&I Faisalabad	19066-Exp	3.00
13	RTO Abbottabad	19165-Exp	1.64
14	DG Internal Audit Islamabad	19160-Exp	0.92
15	DG I & I Islamabad	6555-Exp	8.65
16	DG PCA Islamabad	6552-Exp	3.40
17	MCC Sialkot	6611-Exp	2.83
18	Directorate of I& I (IR) Islamabad	19292-Exp	4.14
19	Revenue Division Islamabad	19300-Exp	0.54
20	Chief Coordinator Computer Wing (IR) Islamabad	19260-Exp	0.42
21	Chief Coordinator Computer Wing	19267-Exp	0.42

	Islamabad		
22	Director I&I Rawalpindi	6653-Exp	0
23	RTO Hyderabad	540-Exp/K	0.54
24	CRTO Karachi	554-Exp/K	0.80
25	LTU-II Karachi	563-Exp/K	0.26
26	Director internal Audit Hyderabad	571-Exp/K	0.09
27	Director I & I Hyderabad	506-Exp/K	1.95
28	Collector MCC Appraisalment, East, Karachi	156-Exp/K/Cus	2.53
29	Collector MCC Preventive, Karachi	162-Exp/K/Cus	33.38
30	MCC Export, PMBQ Karachi	167-Exp/K/Cus	2.25
31	Director Intelligence & Investigation, Hyderabad	121-Exp/K/Cus	0.09
32	Director Transit Trade, Quetta	202-Exp/K/Cus	0.39
33	Collector of Customs Adjudication, Ch, Karachi	89-Exp/K/Cus	0.56
34	Director General Valuation, Ch, Karachi	116-Exp/K/Cus	3.61
35	Director Intelligence & Investigation, Gwadar	241-Exp/K/Cus	0.13
Total			106.85

Annexure-78

(Para 4.9.4)

**Irregular payment of Assistance Package for families of Government
Employees who die in service - Rs.60.76 million**

(Rs. in million)

S. No.	Offices	DP No.	No. of cases	Amount
1	Director I & I Karachi	517/Exp/K	03	13.30
2	RTO,Sukkur	527/ Ex/K	04	22.00
3	RTO-II Karachi	580/Exp/K	07	23.00
4	CRTO, Karachi	555/Exp/K	18	2.46
Total			32	60.76

Annexure-79

(Para 4.9.5)

Inadmissible expenditure on account of pay and allowances - Rs. 55.31 million

(Rs. in million)

S. No	Office	DP No.	No. of cases	Amount pointed out	Amount recovered/ Not Due	Balance amount
1	FBR(HQ)	19390-Exp	0	3.84	-	3.84
		19353-Exp	221	14.54	-	14.54
		19348-Exp	16	0.19	-	0.19
		19344-Exp	18	0.61	-	0.61
		19389-Exp	0	0.41	-	0.41
		19386-Exp	0	0.21	-	0.21
		19342-Exp		1.51	-	1.51
2	RTO Multan	18873-Exp	01	1.08	-	1.08
		18876-Exp	50	0.18	-	0.18
3	CRTO Lahore	18608-Exp	01	1.92	-	1.92
		18610-Exp	01	0.79	-	0.79
		18611-Exp	01	0.16	-	0.16
		18614-Exp	26	0.13	-	0.13
		18618-Exp	02	0.07	-	0.07
		18943-Exp	06	5.12	-	5.12
		18940-Exp	01	0.47	-	0.47
		18935-Exp	01	0.09	-	0.09
		18938-Exp	02	0.08	-	0.08
		18930-Exp	23	0.06	-	0.06
4	Directorate of IOCO Lahore	6423-Exp	01	1.13	0.05	1.07
		6424-Exp	01	1.44	0.03	1.41
		6426-Exp	01	1.10	0.15	0.95
5	RTO Peshawar	18808-Exp	79	0.29	-	0.29
6	RTO Gujranwala	18650-Exp	02	0.26	0.09	0.17
		18651-Exp	01	0.22	0.04	0.18
		18653-Exp	28	0.07	-	0.07
7	MCC Faisalabad	6318-Exp	10	0.21	-	0.21
8	RTO	18641-Exp	19	1.04	0.84	0.2

	Islamabad	18642-Exp	88	0.19	0.04	0.15
		18643-Exp	13	0.48	-	0.48
		18644-Exp	43	0.21	0.06	0.15
9	Directorate of internal Audit Lahore	18844-Exp	02	0.26	-	0.26
		18845-Exp	02	0.14	-	0.14
10	RTO Rawalpindi	18862-Exp	23	0.18	-	0.18
		18859-Exp	01	0.35	-	0.35
		18864-Exp	04	0.11	-	0.11
11	RTO-II Lahore	18462-Exp	01	0.05	-	0.05
		18449-Exp	01	0.24	0.07	0.17
		18455-Exp	05	0.11	-	0.11
		18460-Exp	14	0.06	-	0.06
		18463-Exp	01	0.03	-	0.03
12	RTO Abbottabad	19168-Exp	01	0.08	-	0.08
13	DG I&I Islamabad	6558-Exp	01	0.17	-	0.17
14	Chief Coordinator Computer Wing (IR) Islamabad	19263-Exp	04	0.07	-	0.07
		19265-Exp	04	0.06	-	0.06
		19266-Exp	07	0.02	-	0.02
		19261-Exp	25	0.12	0.02	0.10
15	Revenue Division Islamabad	19301-Exp	06	0.07	-	0.07
16	LTU Karachi	526-EXP/K	11	0.036	0.036	0
17	RTO Hyderabad	543-EXP/K	60	0.187	0	0.187
18	LTU-II Karachi	562-EXP/K	15	0.051	0	0.051
		567-EXP/K	181	3.935	0	3.935
19	RTO-II Karachi	583-EXP/K	30	0.102	0.055	0.047
20	DPU Karachi	588-EXP/K	01	0.005	0.005	0
21	Director I & I Hyderabad	498-EXP/K	04	0.034	0	0.034
22	RTO Hyderabad	544-EXP/K	03	0.128	0	0.128

23	RTO Quetta	591-EXP/K	13	0.442	0	0.442
24	RTO Hyderabad	538-EXP/K	59	0.67	0	0.67
25	CRTO Karachi	551-EXP/K	04	1.34	0	1.340
		552-EXP/K	285	1.88	0	1.88
26	MCC Hyderabad	190-EXP/K/Cus	30	0.080	0.022	0.058
		187-EXP/K/Cus	2	0.560	0	0.560
27	MCC Appraisalment (W) Karachi	174-EXP/K/Cus	10	0.05	0	0.05
28	MCC Hyderabad	189-EXP/K/Cus	6	0.020	0	0.020
29	MCC Quetta	218-EXP/K/Cus	37	1.680	0	1.680
30	Director internal Audit Hyderabad	574-Exp/K	20	0.38	0	0.38
31	Director Internal Audit Karachi	519-Exp/K	01	0.75	0	0.75
32	Collector MCC Preventive, Karachi	160-Exp/K/Cus	160	0.74	0	0.74
33	Director Transit Trade, Quetta	205-Exp/K/Cus	205	1.75	0	1.75
34	Director I & I Karachi	521-Exp/K	21	1.68	0	1.68
35	RTO-II Karachi	582-Exp/K	55	0.11	0	0.11
Total			1716	56.83	1.508	55.31

Annexure-80

(Para 4.9.6)

**Irregular expenditure due to non accountal of receipts and stores -
Rs 25.73million****(Rs. in million)**

S. No.	Offices	DP No.	Head of A/c	Amount
1	RTO Hyderabad	539/Exp/K	Uniform and liveries	0.60
2	CRTO Karachi	556/Exp/K	-do-	2.00
3	RTO Quetta	594/Exp/K	-do-	0.80
4	Chief commissioner LTU-II Karachi	564/Exp/K	Others	2.67
5	Director internal Audit Hyderabad	573/Exp/K	-do-	0.12
6	FTO Hyderabad	576/Exp/K	-do-	0.11
7	DPU Hyderabad	579/Exp/K	-do-	0.08
8	Assistant Director DPU Quetta	590/Exp/K	-do-	0.31
9	Chief commissioner RTO Quetta	592/Exp/K	Computer stationery	5.28
10	Directorate of IPR (South) Karachi	226- /Exp/Cus/K	Stationery	0.41
11	Director Transit Trade, Quetta	204/Exp/Cus/K	Others, Purchase of furniture & Purchase of Plant and Machinery	1.31
12	Director General Training, Karachi	150/Exp/Cus/K	Stationery	0.15
13	Collector of Customs Adjudication, Ch, Karachi	95//Exp/Cus/K	-do-	0.22
14	Collector Adjudication Ii, Karachi	208//Exp/Cus/K	Hardware & Fixture	0.35
15	MCC Gwadar	238/Exp/Cus/K	Confiscated Goods	10.07
16	Collector Adjudication Ii, Karachi	216/Exp/Cus/K	Uniform and liveries	0.10
17	Collector Adjudication	213/Exp/Cus/K	Others	0.38

	I, Karachi			
18	Director General Training, Karachi	154/Exp/Cus/K	Machinery and equipment	0.22
19	Director General Training, Karachi	148/Exp/Cus/K	Machinery and equipment	0.19
20	Director General Training, Karachi	149/Exp/Cus/K	Furniture & fixture	0.20
21	Collector Adjudication II, Karachi	212/Exp/Cus/K	Furniture and fixture	0.15
Total				25.73

Annexure-81

(Para 4.9.7)

Non-observance of PPRA and General Financial Rules - Rs. 23.08 million

(Rs. in million)

S. No.	Office	PDP No.	Amount pointed out	Amount recovered / Not Due	Balance amount
1	CRTO Lahore	18607-Exp	3.51	-	3.51
2	MCC Faisalabad	6321-Exp	1.57	-	1.57
3	Collectorate of Adjudication Faisalabad	6286-Exp	0.78	0.31	0.47
4	Directorate of I & I Islamabad	19293-Exp	0.70	-	0.70
5	FBR (HQ) Islamabad	19350-Exp	8.83	-	8.83
6	Director I & I Hyderabad	504/EXP-K	0.50	-	0.50
		505/EXP-K	0.60	-	0.60
7	Director IOCO Karachi	507/EXP-K	0.20	-	0.20
8	RTO Hyderabad	536/EXP-K	0.93	-	0.93
9	LTU-II Karachi	557/EXP-K	0.50	-	0.50
10	Asstt Director DPU Quetta	589/EXP-K	0.63	-	0.63
11	CRTO Karachi	545/EXP-K	0.35	-	0.35
12	Director Transit Trade, Quetta	203-Exp/K/Cus	1.02	-	1.02
13	Director General I.O.C.O Karachi	132-Exp/K/Cus	0.41	-	0.41
14	Director Intelligence & Investigation, Gwadar	242-Exp/K/Cus	0.31	-	0.31
15	Collector Of Customs Adjudication, CH, Karachi	93-Exp/K/Cus	0.15	-	0.15
16	Collector Adjudication II, Karachi	207-Exp/K/Cus	0.80	-	0.80
17	Director General Valuation, CH, Karachi	114-Exp/K/Cus	1.60	-	1.60
Total			23.39	0.31	23.08

Annexure-82
(Para 4.9.8)

Irregular payment of honorarium - Rs.21.20 million

(Rs. in million)

S. No.	Office	DP No.	No. of cases	Amount pointed out	Amount recovered/ Not Due	Balance amount
1	FBR(HQ)	19341-Exp		8.11	0	8.11
		19343-Exp		2.93	0	2.93
2	LTU Islamabad	18946-Exp		9.11	0	9.11
3	Collector Adjudication-I Karachi	214-Exp/K/Cus	18	0.72	0	0.72
4	Director Internal Audit Karachi	195-Exp/K/Cus	07	0.33	0	0.33
Total				21.2	-	21.2

Annexure-83
(Para 4.9.10)

Excess and inadmissible expenditure- Rs. 13.89 million

(Rs. in million)

S. No.	Office	DP No.	No. of cases	Amount
1	RTO-II Lahore	18450-Exp	01	0.21
		18456-Exp	01	0.09
2	Directorate of I&I IRS Lahore	18843-Exp	06	1.80
3	LTU Islamabad	18952-Exp	02	0.50
		18965-Exp	01	0.33
		18950-Exp	01	0.20
4	Directorate of IOCO Lahore	6431-Exp	01	0.35
5	Directorate of I&I Faisalabad	19068-Exp	01	6.78
		19067-Exp	01	1.44
6	DG PCA Islamabad	6554-Exp	03	0.23
7	Directorate of I & I Islamabad	19294-Exp	0	0.34
8	Chief Coordinator Computer Wing Islamabad	19264-Exp	01	0.06
9	Directorate of I & I Peshawar	19383-Exp	01	1.00
10	FBR (HQ)	19378-Exp	01	0.29
11	Collector Customs Adjudication CH Karachi	90-Exp/K/Cus	01	0.01
12	Director General Directorate of Training Customs House Karachi	147-Exp/K/Cus	01	0.26
Total			23	13.89

Annexure-84

(Para 4.9.12)

**In-admissible/Irregular payment of Medical Reimbursement charges -
Rs. 7.97 million**

(Rs. in million)

S. No.	Office	DP No.	No. of cases	Amount pointed out	Amount recovered/ Not Due	Balance amount
1	FBR(HQ)	19388-Exp	-	1.77	-	1.77
2	Directorate of I&I(IR) Islamabad	19380	-	0.47	-	0.47
3	MCC Multan	6345-Exp	03	0.04	0.01	0.03
4	MCC Sialkot	6612-Exp	02	0.05	-	0.05
5	Director I & I Karachi	518-Exp/K	04	0.51	-	0.51
6	RTO Hyderabad	535-Exp/K	07	1.19	-	1.19
7	LTU-II Karachi	568-Exp/K	02	0.63	-	0.63
8	RTO-II Karachi	581-Exp/K	05	3.32	-	3.32
Total			23	7.98	0.01	7.97

Annexure-85

(Para 4.9.13)

Non withholding of tax by DDOs- Rs. 7.79 million

(Rs. in million)

S. No.	Office	DP No.	No. of cases	Amount pointed out	Amount recovered/ Not Due	Balance amount
1	RTO Faisalabad	18934-Exp	22	1.65	-	1.65
2	LTU Islamabad	18949-Exp	03	0.26	-	0.26
3	RTO Rawalpindi	18861-Exp	26	0.26	0.07	0.19
		18866-Exp	01	0.08	-	0.08
4	RTO Multan	18877-Exp	01	0.16	-	0.16
5	RTO-II Lahore	18458-Exp	01	0.07	-	0.07
		18464-Exp	01	0.02	-	0.02
6	DG I & I Islamabad	6556-Exp	03	0.51	0.03	0.48
7	DG PCA Islamabad	6550-Exp	100	0.34	-	0.34
8	DG PCA Islamabad	6553-Exp	14	0.16	-	0.16
9	DG Reforms & Automation Islamabad	6632-Exp	09	0.04	-	0.04
10	LTU Karachi	523-Exp/K	01	2.45	0	2.45
11	Director training & research Karachi	530-Exp/K	01	0.08	0	0.08
12	RTO Hyderabad	542-Exp/K	01	0.30	0	0.30
13	CRTO Karachi	548-Exp/K	01	1.12	0	1.12
14	LTU-II Karachi	560-Exp/K	01	0.24	0	0.24
15	MCC Hyderabad	185-Exp/K/Cus	01	0.15	0	0.15
Total			187	7.89	0.10	7.79

Annexure-86

(Para 4.9.14)

**Irregular expenditure on account of courier & pilot service -
Rs. 4.64 million**

(Rs. in million)

S. No.	Offices	DP No.	No. of cases	Amount
1	Director I & I Hyderabad	499/Exp/K	01	0.14
2	Director IOCO Karachi	510/Exp/K	01	0.05
3	LTU Karachi	524/Exp/K	01	0.51
4	RTO-III, Karachi	597/Exp/K	01	2.20
5	Collector of Customs Adjudication, Karachi	91//Exp/Cus/K	01	0.08
6	Director, Intelligence & Investigation, Gaddani	98//Exp/Cus/K	01	0.02
7	MCC Gawadar	105/Exp/Cus/K	01	0.16
8	Director Intelligence & Investigation, Hyderabad	127/Exp/Cus/K	01	0.10
9	Director General I.O.C.O Karachi	133/Exp/Cus/K	01	0.07
10	Collector Appeals, Karachi	135/Exp/Cus/K	01	0.06
11	Directorate Of Reforms & Automation Karachi	198/Exp/Cus/K	01	0.18
12	Collector Mcc Preventive, Karachi	166/Exp/Cus/K	01	0.65
13	MCC Appraisement (W) Karachi	176/Exp/Cus/K	01	0.03
14	Director Intelligence & Investigation, Karachi	180/Exp/Cus/K	01	0.10
15	Collector Adjudication Ii, Karachi	206/Exp/Cus/K	01	0.29
Total			15	4.64

Annexure-87

(Para 4.9.15)

Loss due to non/short-deduction of house rent allowance and 5% house rent charges- Rs. 4.34 million

(Rs. in million)

S. No.	Office	DP No.	No. of cases	Amount pointed out	Amount recovered/ Not Due	Balance amount
1	CRTO Lahore	18609-Exp	22	0.98	0.81	0.17
2	RTO Rawalpindi	18858-Exp	82	0.84	-	0.84
		18867-Exp	02	0.06	0.05	0.01
3	RTO Multan	18874-Exp	49	0.81	-	0.81
4	MCC Peshawar	6439-Exp	41	0.53	-	0.53
5	RTO Peshawar	18807-Exp	24	0.53	0.11	0.42
6	RTO-II Lahore	18447-Exp	74	0.51	-	0.51
		18451-Exp	01	0.20	-	0.20
7	RTO Islamabad	18646-Exp	05	0.29	-	0.29
8	DOT IRS Lahore	18849-Exp	02	0.08	0.03	0.05
9	RTO Faisalabad	18933-Exp	03	0.21	0.04	0.17
10	LTU Lahore	19023-Exp	01	0.07	0.03	0.04
11	MCC Sialkot	6609-Exp	03	0.20	-	0.20
12	MCC Sialkot	6610-Exp	03	0.07	-	0.07
13	Directorate I & I (IR) Peshawar	19302-Exp	01	0.03	-	0.03
Total			313	5.41	1.07	4.34

Annexure-88

(Para 4.9.16)

Irregular adjustment of Pay / Arrears of Pay Rs. 3.71 million

(Rs. in million)

S. No.	Offices	DP No.	No. of cases	Amount
1	RTO Quetta	599/Exp/K	01	0.77
2	RTO-III Karachi	596/Exp/K	01	0.85
3	Director General Training, Karachi	146//Exp/Cus/K	01	0.26
4	MCC Exports, Customs House Karachi	223/Exp/Cus/K	01	0.98
5	Director General Valuation, Ch, Karachi	113/Exp/Cus/K	01	0.83
6	MCC Appraisement (W) Karachi	179/Exp/Cus/K	01	0.02
Total			06	3.71

Annexure-89
(Para 4.9.17)

Irregular and non-adjustment of TA/DA advance - Rs. 2.48 million

(Rs. in million)

S. No	Offices	DP No.	No. of cases	Amount	Recovery	Balance Amount
1	Director IOCO Karachi	508/Exp/K	02	0.14	0.09	0.05
2	RTO Quetta	595/Exp/K	05	0.58	0	0.58
3	DDO RTO-III Karachi	598/Exp/K	05	0.30	0	0.30
4	LTU Karachi	525/Exp/K	09	0.08	0	0.08
5	Director training & research Karachi	532/Exp/K	01	0.02	0	0.02
6	Director General Valuation, CH, Karachi	112/Exp/Cus/K	4	0.77	0	0.77
7	Director General I.O.C.O	134/Exp/Cus/K	3	0.33	0	0.33
8	MCC Appraisalment (W) Karachi	175/Exp/Cus/K	5	0.35	0	0.35
Total			34	2.56	0.09	2.48

Annexure-90

(Para 4.9.18)

**Non/short-deduction of tax by DDOs on miscellaneous expenses
Rs. 1.80 million**

(Rs. in million)

S. No.	Office	DP No.	No. of cases	Amount
1	Directorate of I & I (IR) Peshawar	19381-Exp	01	0.20
2	Directorate of Post Clearance Audit Lahore	6326-Exp	09	0.20
3	RTO Rawalpindi	18865-Exp	19	0.09
4	RTO Peshawar	18812-Exp	16	0.09
5	Directorate of Internal Audit Lahore	18846-Exp	10	0.06
6	RTO Multan	18878-Exp	01	0.08
7	CRTO Lahore	18619-Exp	05	0.04
8	CRTO Karachi	549-Exp/K	377	0.21
9	FTO Hyderabad	575-Exp/K	02	0.01
10	RTO-II Karachi	584-Exp/K	21	0.10
11	Director Internal Audit karachi	520-Exp/K	01	0.24
12	DPU Hyderabad	578-Exp/K	01	0.01
13	Director Intelligence & Investigation, Hyderabad	126-Exp/K/Cus	01	0.17
14	MCC Quetta	217-Exp/K/Cus	01	0.30
Total			465	1.80

Annexure-91

(Para 4.9.19)

Inadmissible payment of Rs. 1.61 million on account of hired residential accommodations

(Rs. in million)

S. No.	Office	DP No.	No. of cases	Amount
1	MCC Peshawar	6436-Exp	01	1.09
2	RTO Rawalpindi	18863-Exp	01	0.12
3	MCC Islamabad	6636-Exp	01	0.40
Total			3	1.61

Annexure-92

(Para 4.9.20)

Un-authorized printing from private firm without NOC – Rs. 1.52 million
(Rs. in million)

S. No.	Offices	DP No.	No. of cases	Amount
1	Director I & I Hyderabad	50/Exp/K	01	0.40
2	Director IOCO Karachi	514/Exp/K	01	0.02
3	RTO Quetta	593/Exp/K	01	0.70
4	Collector MCC Appraisement, East, Karachi	155/Exp/Cus/K	01	0.11
5	Director Intelligence & Investigation, Hyderabad	124/Exp/Cus/K	01	0.10
6	Deputy Collector Of Customs, (HQ), CH, Gaddani	107/Exp/Cus/K	01	0.19
Total			06	1.52

Annexure-93

(Para 4.9.21)

Misclassification of expenditure– Rs 1.23 million

(Rs. in million)

S. No.	Offices	DP No.	No. of cases	Amount
1	Director I & I Hyderabad	500/Exp/K	01	0.20
2	Director IOCO Karachi	512/Exp/K	01	0.05
3	Director IOCO Karachi	513/Exp/K	01	0.04
4	Director I & I Hyderabad	516/Exp/K	01	0.03
5	RTO Hyderabad	541/Exp/K	01	0.39
6	MCC Appraisalment (W) Karachi	178/Exp/Cus/K	01	0.06
7	Director General Valuation, Ch, Karachi	118/Exp/Cus/K	01	0.10
9	Collector Appeals, Karachi	136/Exp/Cus/K	01	0.03
10	MCC Appraisalment (W) Karachi	171/Exp/Cus/K	01	0.16
11	MCC Appraisalment (W) Karachi	177/Exp/Cus/K	01	0.18
Total			10	1.23

Annexure - 94
(Para 5.1.1)

Wrong issuance of exemption certificates resulting in revenue loss-Rs 1,615.20 million
RTO Gujranwala

(Rs. in million)

S. No	Name of Tax Payer With STRN/NTN	Electricity Consumer No.	Period	Units of Electricity Consumed Per Month	Income tax recoverable u/s 235 B @ Rs 1 per unit	Monthly Withholding statements e-filed as Nil till to date for the T/Y 2018
1	M/S GhulamRasool Steel Furnance	2812212085 9000	Jul-18	1,060,000	1.060	NIL
	0902720600191		Aug-18	796,000	0.796	NIL
	(AO-3)		Sep-18	744,000	0.744	NIL
			Oct-18	1,372,000	1.372	NIL
			Nov-18	808,000	0.808	NIL
			Dec-18	1,288,000	1.288	NIL
			Jan-19	1,404,000	1.404	NIL
			Feb-19	1,128,000	1.128	NIL
			Apr-19	1,200,000	1.200	NIL
			Jun-19	892,000	0.892	NIL
2	M/S Haji Siddique Gujjar& Sons Steel Furnance	2812214026 6700	Jul-18	964,000	0.964	NIL
	3277876116920		Aug-18	736,000	0.736	NIL
	3624053		Sep-18	828,000	0.828	NIL
			Oct-18	732,000	0.732	NIL
			Nov-18	648,000	0.648	NIL
			Dec-18	924,000	0.924	NIL
			Jan-19	928,000	0.928	NIL
			Feb-19	848,000	0.848	NIL
			Mar-19	1,032,000	1.032	NIL
			Apr-19	712,000	0.712	NIL
3	M/S Yaseen Steel Furnance	2812131000 0500	Jul-18	1,931,200	1.931	NIL
	25-00-3277-645-12		Aug-18	1,928,800	1.929	NIL

			Sep-18	1,708,000	1.708	NIL
			Oct-18	1,616,000	1.616	NIL
			Nov-18	1,040,000	1.040	NIL
			Dec-18	840,480	0.840	NIL
			Jan-19	622,400	0.622	NIL
			Mar-19	1,062,720	1.063	NIL
			Apr-19	1,203,200	1.203	NIL
			May-19	1,252,000	1.252	NIL
			Jun-19	1,483,200	1.483	NIL
4	M/S Al-Ghani Steel Mills	2812212085 9700	Jul-18	1,328,000	1.328	NIL
	25-00-2269-654-15		Aug-18	1,256,000	1.256	NIL
	2269654-7		Oct-18	1,456,000	1.456	NIL
			Nov-18	1,352,000	1.352	NIL
			Dec-18	1,544,000	1.544	NIL
			Jan-19	1,672,000	1.672	NIL
			Feb-19	1,200,000	1.200	NIL
			Mar-19	1,544,000	1.544	NIL
			Apr-19	1,440,000	1.440	NIL
			May-19	1,376,000	1.376	NIL
			Jun-19	1,968,000	1.968	NIL
5	M/S Iqbal Induction Furnance	2812214026 6300	Mar-19	1,464,000	1.464	NIL
	09-02-7218-007-73		Apr-19	1,292,000	1.292	NIL
	0320329		May-19	1,220,000	1.220	NIL
			Jun-19	1,096,000	1.096	NIL
6	Al-Haram Steel Mills	2812132000 5500	Jan-19	1,082,400	1.082	NIL
	25-00-4018-638-14		Apr-19	1,136,400	1.136	NIL
			May-19	1,153,600	1.154	NIL
7	M/S Farooq Steel Industries	2812212085 9200	Jan-19	1,164,000	1.164	NIL
	25-00-3961-931-19		Feb-19	1,016,000	1.016	NIL
	3961931		Mar-19	1,160,000	1.160	NIL
			May-19	1,856,000	1.856	NIL
			Jun-19	1,044,000	1.044	NIL
8	AK Steel & Re Rolling Mills	2812134000 8601	Jan-19	2,180,400	2.180	NIL

	25-00-4346-029-19		Mar-19	2,025,000	2.025	NIL
			Apr-19	2,668,200	2.668	NIL
			May-19	2,231,400	2.231	NIL
			Jun-19	1,321,800	1.322	NIL
9	M/S Adil Steel Furnace	2812133000 1000	Feb-19	947,040	0.947	NIL
	25-00-7300-062-37		Mar-19	1,572,000	1.572	NIL
			Apr-19	1,724,000	1.724	NIL
			May-19	1,608,000	1.608	NIL
			Jun-19	1,031,200	1.031	NIL
10	M/S Ejaz Steel Furnace	2812212085 8900	Jan-19	1,332,000	1.332	NIL
	0902720601137		Feb-19	1,244,000	1.244	NIL
			Mar-19	1,456,000	1.456	NIL
			Apr-19	1,364,000	1.364	NIL
			May-19	1,296,000	1.296	NIL
11	M/S Ilyas Steel Furnace & Re Rolling Mills	2812133000 2200	Apr-19	1,072,000	1.072	NIL
	25-17-7326-001-28		May-19	1,276,800	1.277	NIL
12	Malik Taj Din Steel Industries	2812212085 8700	Jan-19	1,064,000	1.064	NIL
	09-03-7206-001-37		Feb-19	1,944,000	1.944	NIL
			Mar-19	2,488,000	2.488	NIL
			Apr-19	2,432,000	2.432	NIL
			May-19	2,400,000	2.400	NIL
			Jun-19	1,440,000	1.440	NIL
13	M/S Islamabad Steel Furnace & Re Rolling Mills	2812133000 8800	May-19	2,116,000	2.116	NIL
	09-04-7206-003-82		Jun-19	1,099,200	1.099	NIL
14	M/S HKS Steel Furnace	2812133001 0700	Oct-18	1,588,000	1.588	NIL
	2500212943918		Dec-18	1,152,000	1.152	NIL
15	M/S M.D Steel Furnace	2812136002 2300	Aug-18	953,600	0.954	NIL
	3277876142124		Oct-18	1,148,000	1.148	NIL
			Nov-18	1,512,000	1.512	NIL
			Dec-18	1,139,200	1.139	NIL
16	New Ittehad Steel Mills	2812212085 8600	Oct-18	1,208,000	1.208	NIL
	09-02-7206-013-91		Nov-18	968,000	0.968	NIL
			Dec-18	1,308,000	1.308	NIL

17	M/S Bismillah Steel Furnace	2812136002 1400	Jul-18	1,274,680	1.275	NIL
	7559321		Sep-18	1,196,800	1.197	NIL
			Oct-18	1,355,200	1.355	NIL
18	M/S Madina Steel Casting	2812132000 5200	Jul-18	1,948,000	1.948	NIL
	09-17-7218-002-19		Aug-18	1,737,600	1.738	NIL
			Sep-18	1,262,400	1.262	NIL
			Oct-18	2,137,600	2.138	NIL
			Nov-18	1,332,800	1.333	NIL
19	M/S KBS Steel Furnance	2812134000 4201	Jul-18	2,039,200	2.039	NIL
	25-00-4288-071-16		Aug-18	2,032,000	2.032	NIL
			Sep-18	1,064,000	1.064	NIL
			Oct-18	2,171,200	2.171	NIL
			Nov-18	2,468,800	2.469	NIL
			Dec-18	2,339,200	2.339	NIL
20	M/S Rajput Steel Mills	2812134002 2100	Jul-18	1,488,000	1.488	NIL
	25-00-0962-986-13		Aug-18	1,012,000	1.012	NIL
			Sep-18	1,354,000	1.354	NIL
			Oct-18	1,669,600	1.670	NIL
			Nov-18	1,258,800	1.259	NIL
21	M/S HaqBahu Steel Mills	2812132000 2200	Jul-18	1,761,600	1.762	NIL
	2500730006728		Aug-18	1,438,400	1.438	NIL
			Sep-18	1,745,600	1.746	NIL
			Oct-18	2,090,400	2.090	NIL
			Nov-18	1,842,400	1.842	NIL
			Dec-18	2,105,600	2.106	NIL
22	M/S Ibrahim Steel Mills	2812136002 1200	Aug-18	952,000	0.952	NIL
	1176047-8		Oct-18	1,010,400	1.010	NIL
			Nov-18	908,800	0.909	NIL
23	M/S Ikram Steel Industries	2812136002 1300	Jul-18	1,272,000	1.272	NIL
	3277876127884		Aug-18	1,455,200	1.455	NIL
			Sep-18	1,295,200	1.295	NIL
			Oct-18	1,576,000	1.576	NIL
			Nov-18	1,113,600	1.114	NIL
			Dec-18	1,552,000	1.552	NIL
24	M/S Al-Hamd Steel Furnance	2812136002 1700	Jul-18	1,145,480	1.145	NIL

	25-00-7300-075-55		Oct-18	1,055,200	1.055	NIL
25	M/S KM Steel Mills	28121320001100	Jul-18	1,929,000	1.929	NIL
	09-02-7206-004-82		Aug-18	1,115,400	1.115	NIL
			Sep-18	1,734,000	1.734	NIL
			Oct-18	1,977,600	1.978	NIL
			Nov-18	1,418,400	1.418	NIL
26	M.R Steel Furnance	28121360022400	Aug-18	920,000	0.920	NIL
	25-00-8400-054-73		Oct-18	1,087,000	1.087	NIL
27	M/S Waqas Steel Furnance	28122120859800	Jul-18	1,224,000	1.224	NIL
			Aug-18	936,000	0.936	NIL
			Sep-18	1,128,000	1.128	NIL
			Oct-18	1,620,000	1.620	NIL
			Nov-18	1,088,000	1.088	NIL
	Total				188.501	

RTO Sialkot

(Rs in million)

S . N o	Name of Tax Payer With NTN	Electricity Consumer No.	Period	Units of Electricity Consumed Per Month	Income tax recoverable u/s 235 B @ Rs 1 per unit	Monthly Withholding statements e-filed as Nil till to date	I.Tax Paid in Elec. Bills	Net Recoverable Amount
1	M/s AM Steel Furnace	28122230000200	Jul-16	659,600	0.660	NIL	0.014	0.64
	2899498-1		Aug-16	913,400	0.913	NIL	0.724	0.19
	(AO-4)		Sep-16	601,920	0.602	NIL	0.835	-0.23
			Oct-16	858,480	0.858	NIL		0.85
			Nov-16	1,012,680	1.013	NIL		1.01
			Dec-16	957,080	0.957	NIL		0.95
			Jan-17	1,087,520	1.088	NIL		1.08
			Feb-17	1,146,000	1.146	NIL		1.14
			Mar-17	1,432,960	1.433	NIL		1.43
			Apr-17	1,236,000	1.236	NIL		1.23
			May-17	1,337,840	1.338	NIL		1.33
			Jul-17	1,146,680	1.147	NIL	0.106	1.04
			Aug-17	1,352,120	1.352	NIL	0.472	0.88
			Sep-17	914,080	0.914	NIL	2.811	-1.89

			Oct-17	1,642,240	1.642	NIL	0.024	1.61
			Nov-17	2,214,480	2.214	NIL		2.21
			Dec-17	2,008,400	2.008	NIL		2.00
			Jan-18	1,557,760	1.558	NIL		1.55
			Feb-18	1,184,080	1.184	NIL		1.18
			Mar-18	1,523,840	1.524	NIL		1.52
			Apr-18	1,290,960	1.291	NIL		1.29
			May-18	1,068,080	1.068	NIL		1.06
			Jul-18	1,301,600	1.302	NIL		1.30
			Aug-18	861,200	0.861	NIL		0.86
			Sep-18	1,070,960	1.071	NIL		1.07
			Oct-18	1,163,520	1.164	NIL		1.16
			Nov-18	922,880	0.923	NIL		0.92
			Dec-18	1,184,560	1.185	NIL		1.18
			Jan-19	1,324,400	1.324	NIL		1.32
			Mar-19	1,212,800	1.213	NIL		1.21
			Apr-19	1,040,400	1.040	NIL		1.04
			May-19	983,760	0.984	NIL		0.98
			Jun-19	897,040	0.897	NIL		0.89
2	M/s Ch Steel/Daska Steel	28122210004000	Nov-17	924,080	0.924	NIL	1.416	-0.49
	2975188-8		Mar-18	1,245,040	1.245	NIL	0.369	0.87
			Apr-18	1,103,920	1.104	NIL		1.10
			May-18	1,060,080	1.060	NIL		1.06
			Jul-18	1,063,400	1.063	NIL		1.06
			Oct-18	976,880	0.977	NIL		0.97
			Nov-18	525,600	0.526	NIL		0.52
			Mar-19	974,280	0.974	NIL		0.97
3	M/S G.M.B STEEL FURNACE AND RE-ROLLING	28122270003400	Jul-18	1,085,120	1.085	NIL		1.08
	4220416		Oct-18	1,252,960	1.253	NIL		1.25
			Dec-18	957,520	0.958	NIL		0.95
			Mar-19	834,080	0.834	NIL		0.83
			Apr-19	833,520	0.834	NIL		0.83
			May-19	843,120	0.843	NIL		0.84
			Jun-19	808,720	0.809	NIL		0.80

4	M/S JewayMadina Steel Furnace	28122230000100	Aug-16	976,120	0.976	NIL	0.575	0.40
	4316832		Sep-16	769,440	0.769	NIL	0.845	-0.07
			Oct-16	1,009,120	1.009	NIL	0.794	0.21
			Nov-16	1,190,480	1.190	NIL		1.19
			Jan-17	1,082,320	1.082	NIL		1.08
			Feb-17	1,080,520	1.081	NIL		1.08
			Mar-17	1,210,120	1.210	NIL		1.21
			Apr-17	1,121,200	1.121	NIL		1.12
			May-17	1,170,720	1.171	NIL		1.17
			Jun-17	790,400	0.790	NIL		0.79
			Jul-17	1,025,120	1.025	NIL		1.02
			Aug-17	1,100,760	1.101	NIL	0.565	0.53
			Sep-17	793,600	0.794	NIL	0.255	0.53
			Oct-17	1,105,360	1.105	NIL	1.328	-0.22
			Nov-17	1,157,040	1.157	NIL	0.062	1.09
			Dec-17	1,093,440	1.093	NIL	0.499	0.59
			Jan-18	1,163,960	1.164	NIL	0.210	0.95
			Feb-18	1,064,440	1.064	NIL		1.06
			Mar-18	1,177,440	1.177	NIL		1.17
			May-18	1,028,160	1.028	NIL		1.02
			Jul-18	1,012,120	1.012	NIL		1.01
			Oct-18	1,047,200	1.047	NIL		1.04
			May-19	930,720	0.931	NIL		0.93
5	M/S Royal steel Mills	28122270003100	Jul-16	1,104,720	1.105	NIL	0.021	1.08
	2538271-3		Aug-16	1,537,280	1.537	NIL	1.217	0.32
			Sep-16	1,262,880	1.263	NIL	1.195	0.06
			Oct-16	1,450,480	1.450	NIL	0.209	1.24
			Nov-16	1,604,880	1.605	NIL		1.60
			Dec-16	1,643,520	1.644	NIL		1.64
			Jan-17	1,538,800	1.539	NIL		1.53
			Feb-17	1,462,560	1.463	NIL		1.46
			Mar-17	1,590,640	1.591	NIL		1.59
			Apr-17	1,448,320	1.448	NIL		1.44
			May-17	1,564,800	1.565	NIL		1.56
			Jun-17	941,760	0.942	NIL		0.94

			Jul-17	1,490,240	1.490	NIL		1.49
			Aug-17	1,564,160	1.564	NIL	1.792	-0.22
			Sep-17	1,219,680	1.220	NIL		1.22
			Oct-17	1,657,280	1.657	NIL	1.239	0.41
			Nov-17	1,902,800	1.903	NIL		1.90
			Dec-17	1,682,000	1.682	NIL	0.351	1.33
			Jan-18	1,958,320	1.958	NIL		1.95
			Feb-18	1,701,760	1.702	NIL		1.70
			Mar-18	2,093,200	2.093	NIL		2.093
			Apr-18	1,921,760	1.922	NIL	0.892	1.03
			May-18	1,634,080	1.634	NIL		1.63
			Jun-18	1,174,400	1.174	NIL		1.17
			Jul-18	1,493,200	1.493	NIL		1.49
			Aug-18	1,416,320	1.416	NIL		1.41
			Sep-18	1,189,840	1.190	NIL		1.19
			Oct-18	1,638,720	1.639	NIL		1.63
			Dec-18	1,422,880	1.423	NIL		1.42
			May-19	1,151,840	1.152	NIL		1.15
			Jun-19	1,143,600	1.144	NIL		1.14
6	M/s Sandhu Steel Furnace	28122230480100	Dec-18	755,000	0.755	NIL		0.75
	2603816		Jan-19	1,302,280	1.302	NIL		1.30
			Feb-19	1,153,760	1.154	NIL		1.15
			Mar-19	1,339,400	1.339	NIL		1.33
			Apr-19	1,065,560	1.066	NIL		1.06
			May-19	1,087,840	1.088	NIL		1.08
			Jun-19	811,120	0.811	NIL		0.81
7	M/s White Gold Steel Furnace	28122220000100	Jul-18	1,078,480	1.078	NIL		1.07
	2899619-4		Sep-18	1,024,080	1.024	NIL		1.02
			Oct-18	1,243,560	1.244	NIL		1.24
			Nov-18	903,400	0.903	NIL		0.90
			Dec-18	967,720	0.968	NIL		0.96
			Jan-19	1,372,520	1.373	NIL		1.37
			Feb-19	1,272,960	1.273	NIL		1.27
			Mar-19	1,279,560	1.280	NIL		1.28
			Apr-19	1,057,560	1.058	NIL		1.05

			May-19	1,510,200	1.510	NIL		1.51
			Jun-19	902,200	0.902	NIL		0.90
8	M/S Allah Din Steel and Rolling Mills	28122210000100	Aug-16	993,200	0.993	NIL		0.99
	2817297-3		Nov-16	918,160	0.918	NIL		0.91
			Jan-17	942,640	0.943	NIL		0.94
			May-17	966,080	0.966	NIL		0.96
			Aug-17	964,000	0.964	NIL		0.96
			Oct-17	924,320	0.924	NIL		0.92
			Jan-18	906,640	0.907	NIL		0.90
			Mar-18	1,284,400	1.284	NIL		1.28
			Apr-18	1,323,840	1.324	NIL		1.32
			May-18	1,022,560	1.023	NIL		1.02
	Total				154.678		18.821	135.85

RTO Islamabad

(Rs in million)

S. No.	Name of Tax Payer With NTN	Electricity Consumer No.	Period	Units of Electricity Consumed Per Month	Income tax recoverable u/s 235 B @ Rs 1 per unit	Monthly Withholding statements e-filed as Nil till to date for the T/Y 2019
1	M/s Ittehad Steel Mill	28131525200538	Jul-16	2,336,400	2.336	NIL
	0345163-1		Aug-16	3,361,600	3.362	NIL
	(AO-5)		Sep-16	3,044,400	3.044	NIL
			Oct-16	2,574,700	2.575	NIL
			Nov-16	2,772,000	2.772	NIL
			Dec-16	2,196,800	2.197	NIL
			Jan-17	3,191,100	3.191	NIL
			Feb-17	3,356,600	3.357	NIL
			Mar-17	2,356,100	2.356	NIL
			Apr-17	4,287,000	4.287	NIL
			May-17	4,281,500	4.282	NIL
			Jun-17	3,530,700	3.531	NIL
			Jul-17	2,428,000	2.428	NIL

			Aug-17	4,526,000	4.526	NIL
			Sep-17	28,241,800	28.242	NIL
			Oct-17	45,748,000	45.748	NIL
			Nov-17	20,331,300	20.331	NIL
			Dec-17	39,296,400	39.296	NIL
			Jan-18	83,084,300	83.084	NIL
			Feb-18	48,728,800	48.729	NIL
			Mar-18	37,679,700	37.680	NIL
			Apr-18	60,784,500	60.785	NIL
			May-18	41,622,900	41.623	NIL
			Jun-18	27,179,600	27.180	NIL
			Jul-18	19,721,900	19.722	NIL
			Aug-18	24,731,200	24.731	NIL
			Sep-18	23,372,400	23.372	NIL
			Oct-18	4,687,900	4.688	NIL
			Nov-18	28,821,200	28.821	NIL
			Dec-18	19,076,100	19.076	NIL
			Jan-19	88,027,070	88.027	NIL
			Feb-19	21,135,730	21.136	NIL
			Mar-19	934,600	0.935	NIL
			Apr-19	30,794,200	30.794	NIL
			May-19	27,354,600	27.355	NIL
			Jun-19	28,376,000	28.376	NIL
		28131525200539	Sep-17	5,298,400	5.298	NIL
			Oct-17	4,229,900	4.230	NIL
			Nov-17	7,726,200	7.726	NIL
			Dec-17	14,394,100	14.394	NIL
			Jan-18	1,346,300	1.346	NIL
			Feb-18	5,839,700	5.840	NIL
			Mar-18	6,838,600	6.839	NIL
			Apr-18	3,431,000	3.431	NIL
			May-18	8,341,600	8.342	NIL
			Jun-18	12,676,300	12.676	NIL
			Jul-18	18,528,600	18.529	NIL
			Aug-18	8,917,500	8.918	NIL
			Sep-18	14,494,700	14.495	NIL

			Oct-18	29,266,300	29.266	NIL
			Nov-18	29,439,300	29.439	NIL
			Dec-18	23,141,900	23.142	NIL
			Jan-19	2,662,400	2.662	NIL
			Feb-19	19,328,000	19.328	NIL
			Mar-19	32,826,000	32.826	NIL
			Apr-19	23,206,600	23.207	NIL
			May-19	26,538,200	26.538	NIL
			Jun-19	18,517,400	18.517	NIL
	Total				1,110.962	

RTO Peshawar

(Rs in million)

S.No	Name of Tax Payer With STRN	Electricity Consumer No.	Period	Amount of Local Purchase As Per Return	Units of Electricity Consumed Per Month	Income tax recoverable u/s 235 B @ Rs 1 per unit	Monthly Withholding statements e-filed as Nil till to date for the T/Y 2018
5	FRONTIER FOUNDRY STEEL (PVT) LTD.	24119199002300	Sep-18	261.376	515,120	0.515	Nil
	(AO-1)		Oct-18	370.998	1,053,360	1.053	Nil
			Dec-18	182.522	649,520	0.650	Nil
			Jan-19	549.079	669,360	0.669	Nil
			Feb-19	270.708	578,800	0.579	Nil
			Mar-19	453.143	569,040	0.569	Nil
Total				2,087.825		4.035	

LTU Lahore

(Rs in million)

S. No.	Tax Payer Name / NTN	Meter Reference No.	Period	Units Consumed	I.Tax Payable u/s 235 B @ Rs 1	Paid With Bill	Net Payable	With Holding Statement Filed
1	New Shalimar Steel Industries (Pvt.) Limited.	24111249006300	Nov-18	1,530,800	1.531	-	1.531	Nil

	0786554		Oct-18	2,137,520	2.138	-	2.138	Nil
	(AO-2)		Sep-18	1,715,680	1.716	-	1.716	Nil
			Aug-18	1,988,640	1.989	-	1.989	Nil
			Jul-18	2,063,920	2.064	-	2.064	Nil
			Jun-18	1,862,960	1.863	-	1.863	Nil
			May-18	2,190,000	2.190	-	2.190	Nil
			Apr-18	2,331,120	2.331	-	2.331	Nil
			Mar-18	2,456,640	2.457	-	2.457	Nil
			Feb-18	2,134,320	2.134	-	2.134	Nil
			Jan-18	2,264,000	2.264	-	2.264	Nil
			Dec-17	2,403,920	2.404	-	2.404	Nil
			Nov-17	1,177,440	1.177	-	1.177	Nil
			Oct-17	2,212,320	2.212	-	2.212	Nil
			Sep-17	1,743,200	1.743	-	1.743	Nil
			Aug-17	2,307,040	2.307	-	2.307	Nil
			Jul-17	1,764,000	1.764	1.764	-	Nil
		24113550004900	Jun-19	1,684,800	1.685	-	1.685	Nil
			May-19	2,465,520	2.466	-	2.466	Nil
			Apr-19	3,258,960	3.259	-	3.259	Nil
			Mar-19	2,944,560	2.945	-	2.945	Nil
			Feb-19	2,800,560	2.801	-	2.801	Nil
			Jan-19	3,047,760	3.048	-	3.048	Nil
			Dec-18	2,256,480	2.256	-	2.256	Nil
			Nov-18	2,133,600	2.134	-	2.134	Nil
			Oct-18	2,811,840	2.812	-	2.812	Nil
			Sep-18	2,888,400	2.888	-	2.888	Nil
			Aug-18	2,369,280	2.369	-	2.369	Nil
			Jul-18	2,581,440	2.581	-	2.581	Nil
			Jun-18	1,796,880	1.797	-0.170	1.967	Nil
			May-18	2,664,720	2.665	0.170	2.494	Nil
			Apr-18	2,628,960	2.629	-	2.629	Nil
			Mar-18	2,706,240	2.706	-	2.706	Nil
			Feb-18	2,516,400	2.516	-	2.516	Nil
2	Sufi Steel Industries (Private) Limited	24111319000800	Jun-18	1,350,000	1.350	-	1.350	Tax Not Deducted U/s 153
	0786532		May-18	1,800,540	1.801	-	1.801	Tax Not Deducted U/s 153

			Apr-18	2,290,380	2.290	-0.170	2.460	Tax Not Deducted U/s 153
			Mar-18	2,521,500	2.522	0.170	2.352	Tax Not Deducted U/s 153
			Feb-18	2,245,740	2.246	-	2.246	Tax Not Deducted U/s 153
			Jan-18	1,334,340	1.334	-	1.334	Tax Not Deducted U/s 153
			Dec-17	1,179,840	1.180	0.004	1.176	Tax Not Deducted U/s 153
			Nov-17	679,920	0.680	-	0.680	Tax Not Deducted U/s 153
			Oct-17	1,011,840	1.012	-	1.012	Tax Not Deducted U/s 153
			Sep-17	944,640	0.945	-	0.945	Tax Not Deducted U/s 153
			Aug-17	1,637,700	1.638	0.007	1.631	Tax Not Deducted U/s 153
			Jul-17	1,403,280	1.403	-	1.403	Tax Not Deducted U/s 153
3	Con Cast Steel Industries (Pvt.) Ltd.	24113519003901	Jun-19	18,000	0.018	0.018	-	Tax Not Deducted U/s 153
	1537478		May-19	1,267,280	1.267	-	1.267	Tax Not Deducted U/s 153
			Apr-19	1,498,320	1.498	-	1.498	Tax Not Deducted U/s 153
			Mar-19	1,543,200	1.543	-	1.543	Tax Not Deducted U/s 153
			Feb-19	16,000	0.016	-	0.016	Tax Not Deducted U/s 153
			Jan-19	1,377,840	1.378	-	1.378	Tax Not Deducted U/s 153
			Dec-18	1,659,200	1.659	-	1.659	Tax Not Deducted U/s 153
			Nov-18	1,360,480	1.360	-	1.360	Tax Not Deducted U/s 153
			Oct-18	1,385,520	1.386	-	1.386	Tax Not Deducted U/s 153

			Sep-18	1,352,240	1.352	-	1.352	Tax Not Deducted U/s 153
			Aug-18	1,341,680	1.342	-	1.342	Tax Not Deducted U/s 153
			Jul-18	1,393,760	1.394	-	1.394	Tax Not Deducted U/s 153
			Jun-18	796,960	0.797	-0.092	0.889	Tax Not Deducted U/s 153
			May-18	1,486,240	1.486	0.092	1.395	Tax Not Deducted U/s 153
			Apr-18	1,446,000	1.446	-	1.446	Tax Not Deducted U/s 153
			Mar-18	1,435,840	1.436	-	1.436	Tax Not Deducted U/s 153
			Feb-18	1,060,400	1.060	-	1.060	Tax Not Deducted U/s 153
			Jan-18	1,510,640	1.511	-	1.511	Tax Not Deducted U/s 153
			Dec-17	1,776,800	1.777	-	1.777	Tax Not Deducted U/s 153
			Nov-17	1,539,040	1.539	-	1.539	Tax Not Deducted U/s 153
			Oct-17	1,271,040	1.271	-	1.271	Tax Not Deducted U/s 153
			Sep-17	1,324,720	1.325	-0.208	1.532	Tax Not Deducted U/s 153
			Aug-17	1,551,520	1.552	-	1.552	Tax Not Deducted U/s 153
			Jul-17	1,532,480	1.532	1.532	-	Tax Not Deducted U/s 153
		24111520071007	Jun-19	13,650	0.014	0.014	-	Tax Not Deducted U/s 153
			May-19	258,510	0.259	-	0.259	Tax Not Deducted U/s 153
			Apr-19	246,180	0.246	-	0.246	Tax Not Deducted U/s 153
			Mar-19	165,330	0.165	-	0.165	Tax Not Deducted U/s 153

			Feb-19	9,540	0.010	-	0.010	Tax Not Deducted U/s 153
			Jan-19	7,050	0.007	-	0.007	Tax Not Deducted U/s 153
			Dec-18	215,100	0.215	-	0.215	Tax Not Deducted U/s 153
			Nov-18	243,990	0.244	-	0.244	Tax Not Deducted U/s 153
			Oct-18	260,370	0.260	-	0.260	Tax Not Deducted U/s 153
			Sep-18	212,070	0.212	-	0.212	Tax Not Deducted U/s 153
			Aug-18	161,070	0.161	-	0.161	Tax Not Deducted U/s 153
			Jul-18	209,250	0.209	-	0.209	Tax Not Deducted U/s 153
			Jun-18	85,710	0.086	-	0.086	Tax Not Deducted U/s 153
			May-18	216,900	0.217	-	0.217	Tax Not Deducted U/s 153
			Apr-18	243,390	0.243	-	0.243	Tax Not Deducted U/s 153
			Mar-18	194,760	0.195	-	0.195	Tax Not Deducted U/s 153
			Feb-18	271,320	0.271	-	0.271	Tax Not Deducted U/s 153
			Jan-18	215,460	0.215	-	0.215	Tax Not Deducted U/s 153
			Dec-17	165,900	0.166	-	0.166	Tax Not Deducted U/s 153
			Nov-17	280,080	0.280	-	0.280	Tax Not Deducted U/s 153
			Oct-17	128,040	0.128	-	0.128	Tax Not Deducted U/s 153
			Sep-17	247,260	0.247	-	0.247	Tax Not Deducted U/s 153
			Aug-17	304,290	0.304	-	0.304	Tax Not Deducted U/s 153

			Jul-17	240,930	0.241	0.241	-	Tax Not Deducted U/s 153
		24-11354-9002300	Jun-19	9,200	0.009	0.009	-	Tax Not Deducted U/s 153
			May-19	159,040	0.159	-	0.159	Tax Not Deducted U/s 153
			Apr-19	211,840	0.212	-	0.212	Tax Not Deducted U/s 153
			Mar-19	12,000	0.012	-	0.012	Tax Not Deducted U/s 153
			Feb-19	10,760	0.011	-	0.011	Tax Not Deducted U/s 153
			Jan-19	15,080	0.015	-	0.015	Tax Not Deducted U/s 153
			Dec-18	957,040	0.957	-	0.957	Tax Not Deducted U/s 153
			Nov-18	932,920	0.933	-	0.933	Tax Not Deducted U/s 153
			Oct-18	753,880	0.754	-	0.754	Tax Not Deducted U/s 153
			Sep-18	695,440	0.695	-	0.695	Tax Not Deducted U/s 153
			Aug-18	629,360	0.629	-	0.629	Tax Not Deducted U/s 153
			Jul-18	837,840	0.838	-	0.838	Tax Not Deducted U/s 153
			Jun-18	708,920	0.709	-	0.709	Tax Not Deducted U/s 153
			May-18	876,960	0.877	-	0.877	Tax Not Deducted U/s 153
			Apr-18	822,680	0.823	-	0.823	Tax Not Deducted U/s 153
			Mar-18	503,880	0.504	0.013	0.491	Tax Not Deducted U/s 153
			Feb-18	12,960	0.013	-	0.013	Tax Not Deducted U/s 153
			Jan-18	170,320	0.170	-	0.170	Tax Not Deducted U/s 153

			Dec-17	180,760	0.181	-	0.181	Tax Not Deducted U/s 153
			Nov-17	209,720	0.210	-	0.210	Tax Not Deducted U/s 153
			Oct-17	154,160	0.154	-0.129	0.283	Tax Not Deducted U/s 153
			Sep-17	129,080	0.129	-0.060	0.189	Tax Not Deducted U/s 153
			Aug-17	180,520	0.181	-	0.181	Tax Not Deducted U/s 153
			Jul-17	189,000	0.189	0.189	-	Tax Not Deducted U/s 153
4	Chaudhry Steel Re-Rolling Mills (Pvt.) Ltd.	24111510146001	Jun-19	889,520	0.890	0.838	0.051	Nil
	1856989		May-19	1,076,640	1.077	-	1.077	Nil
			Apr-19	1,200,800	1.201	2.970	-1.769	Nil
			Mar-19	1,098,240	1.098	-	1.098	Nil
			Feb-19	916,480	0.916	-	0.916	Nil
			Jan-19	893,920	0.894	-	0.894	Nil
			Dec-18	1,259,920	1.260	-	1.260	Nil
			Nov-18	1,731,200	1.731	-	1.731	Nil
			Oct-18	1,880,080	1.880	-	1.880	Nil
			Sep-18	1,685,680	1.686	1.686	-	Nil
			Aug-18	991,840	0.992	0.992	-	Nil
			Jul-18	1,662,000	1.662	-	1.662	Nil
			Jun-18	674,160	0.674	-	0.674	Nil
			May-18	1,297,280	1.297	-	1.297	Nil
			Apr-18	1,431,440	1.431	-	1.431	Nil
			Mar-18	1,648,400	1.648	-	1.648	Nil
			Feb-18	1,735,920	1.736	-	1.736	Nil
			Jan-18	1,972,000	1.972	-	1.972	Nil
			Dec-17	1,934,872	1.935	-	1.935	Nil
			Nov-17	1,726,920	1.727	-	1.727	Nil
			Oct-17	1,837,248	1.837	-	1.837	Nil
			Sep-17	1,526,160	1.526	-	1.526	Nil
			Aug-17	2,035,760	2.036	-	2.036	Nil
			Jul-17	1,941,440	1.941	-	1.941	Nil

		24111520039008	Aug-18	357,880	0.358	0.358	-	Nil
			Jul-18	671,160	0.671	0.671	-	Nil
			Jun-18	137,120	0.137	-	0.137	Nil
			May-18	833,480	0.833	-	0.833	Nil
			Apr-18	1,056,720	1.057	-	1.057	Nil
			Jan-18	963,840	0.964	-	0.964	Nil
			Dec-17	1,470,440	1.470	-	1.470	Nil
			Nov-17	1,122,720	1.123	-	1.123	Nil
			Oct-17	1,227,400	1.227	-	1.227	Nil
			Sep-17	849,200	0.849	-	0.849	Nil
			Aug-17	1,171,080	1.171	-	1.171	Nil
			Jul-17	704,280	0.704	-	0.704	Nil
Total					186.757	10.90	175.84	
Grand Total					1,615.20			

Annexure -95
(Para 5.1.2)

**Non adjustment of tax liability and irregular issuance of Income Tax refund
- Rs 114.92 million**

RTO Gujranwala

(Rs in million)

S. No.	Tax Payer Name With STRN	Electricity Consumer No.	Period	Units of Electricity Consumed Per Month	Income tax recoverable u/s 235 B @ Rs 1 per unit
1	M/S Yaseen Steel Furnace	28121310000500	July-14	528,000	0.52
	25-00-3277-645-12		August-14	664,000	0.664
	(AO-2)		September-14	664,000	0.664
			October-14	632,000	0.632
			November-14	904,000	0.904
			December-14	920,000	0.920
			January-15	808,000	0.808
			February-15	960,000	0.960
			March-15	952,000	0.952
			April-15	832,000	0.832
			May-15	1,008,000	1.008
			June-15	928,000	0.928
Total					9.80
Refund issued = 6.143					

			July-15	392,000	0.392
			August-15	680,000	0.680
			September-15	784,000	0.784
			October-15	992,000	0.992
			November-15	1,088,000	1.088
			December-15	1,368,000	1.368
			January-16	1,216,000	1.216
			February-16	1,152,000	1.152
			March-16	1,296,000	1.296

			April-16	1,248,000	1.248
			May-16	1,212,000	1.212
			June-16	936,000	0.936
Total					12.36

Refund issued=5.007

S. No.	Tax Payer Name With STRN	Electricity Consumer No.	Period	Units of Electricity Consumed Per Month	Income tax recoverable u/s 235 B @ Rs 1 per unit
2	M/S Al-Ghani Steel Mills	28122120859700	July-15	960,000	0.960
	25-00-2269-654-15		August-15	1,344,000	1.344
	2269654-7		September-15	1,152,000	1.152
	(AO-7)		October-15	1,304,000	1.304
			November-15	1,408,000	1.408
			December-15	1,584,000	1.584
			January-16	1,424,000	1.424
			February-16	1,432,000	1.432
			March-16	1,704,000	1.704
			April-16	1,472,000	1.472
			May-16	1,544,000	1.544
			June-16	1,504,000	1.504
Total					16.83

Refund issued=
Rs 31.297

			July-16	1,048,000	1.040
			August-16	1,496,000	0.389
			September-16	1,008,000	(0.421)
			October-16	1,168,000	1.168
			November-16	-	-
			December-16	-	-
			January-17	1,112,000	1.112
			February-17	1,392,000	1.392
			March-17	1,568,000	1.568
			April-17	1,240,000	1.240
			May-17	1,392,000	1.392
			June-17	1,672,000	1.672

Total	10.55
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Refund issued=Rs25.056

S. No.	Tax Payer Name With STRN	Electricity Consumer No.	Period	Units of Electricity Consumed Per Month	Income tax recoverable u/s 235 B @ Rs 1 per unit
3	M/S Iqbal Induction Furnace	28122140266300	July-14	428,000	0.428
	09-02-7218-007-73		August-14	496,000	0.496
	0320329		September-14	640,000	0.640
	(AO-8)		October-14	488,000	0.488
			November-14	708,000	0.708
			December-14	752,000	0.752
			January-15	648,000	0.648
			February-15	704,000	0.704
			March-15	848,000	0.848
			April-15	736,000	0.736
			May-15	872,000	0.872
			June-15	876,000	0.876
Total					8.19

Refund issued= Rs21.01

S.No	Tax Payer Name With STRN	Electricity Consumer No.	Period	Units of Electricity Consumed Per Month	Income tax recoverable u/s 235 B @ Rs 1 per unit
4	M/S Farooq Steel Industries	28122120859200	July-15	844,000	0.844
	25-00-3961-931-19		August-15	1,164,000	1.164
	3961931		September-15	1,028,000	1.028
	(AO-9)		October-15	1,204,000	1.204
			November-15	1,088,000	1.088
			December-15	1,256,000	1.256
			January-16	1,160,000	1.16
			February-16	1,204,000	1.204
			March-16	1,660,000	1.66
			April-16	1,324,000	1.324
			May-16	1,316,000	1.316
			June-16	1,172,000	1.172
Total					14.420

Refund issued= 10.447

			July-17	1,456,000	0.747
			August-17	1,596,000	0.284
			September-17	1,096,000	1.096
			October-17	1,556,000	1.556
			November-17	1,404,000	1.404
			December-17	1,648,000	1.648
			January-18	1,624,000	1.471
			February-18	1,516,000	-0.247
			May-18	1,240,000	1.240
			June-18	764,000	0.764
Total					9.96
Refund Issued=Rs 5,001,200					
Grand Total					114.92

Annexure-96

(Para 5.1.3)

**Excess tax credit claimed on goods imported and electricity consumed-
Rs 48.06 million**

RTO Peshawar

T/Y 2017 (Rs in million)

Tax credit claimed on import as per return	43.354+5.879= 49.233
Tax deducted as per ITMS	5.931
A-Excess tax credit claimed on import	43.302
Tax credit claimed on electricity as per return	4.759
Tax deducted on electricity as per PESCO	0
B-Excess tax credit claimed on electricity bill	4.759
Total A + B/ Loss of revenue	48.06

(AO-3)

Annexure- 97**(Para 5.2.1)****Non-recovery of sales tax payable on electricity bills - Rs 8,407.87 million**
RTO Gujranwala**(Rs in million)**

Sr No	Name of Taxpayers	Meter reference No	Billing Month	Per Unit Rate as per Sales Tax Special Procedure Rules, 2007	Unit Consumed as per Sales tax return & Gepco	Sales Tax payable under Special Procedure Rules, 2007	Total bill paid as per Gepco	Break up of paid amount on electricity bills	GST/ST paid	Net Sales tax recoverable (Rs)
1	M/s Ashraf & Sons-3324553-3	28122140267300U	Apr-18	10.5	664,000	6.972	9.140	TR-SUR=2.417	GST paid with bill=0.283 Import =1.832	4.856
	(AO-5)							FC-SUR=0.285		
								IT sur=0.664		
								NJ-SUR=0.066		
								IT=0.719		
								Others=4.705		
2	M/s Al Haram Steel Mill-4018638-5	28121320005500U	Apr-18	10.5	1,525,200	16.015	17.669	TR Sur=5.550	GST paid with bill=0.003 Import =1.923	14.088
	(AO-6)							FC-SUR=0.656		
								IT sur=0.082		
								NJ-SUR=0.152		
								IT=1.597		
								Others=9.629		

RTO Sialkot

(Rs in million)

Sr No	Name of Taxpayers	Meter reference No	Billing Month	Per Unit Rate as per Sales Tax Special Procedure Rules, 2007	Unit Consumed as per Sales tax return & Gepco	Sales Tax payable under Special Procedure Rules, 2007	Total bill paid as per Gepco	Break up of paid amount on electricity bills	GST/ST paid	Sales tax paid as per FBR portal	Net Sales tax recoverable (Rs)
1	M/s Royal Steel Mill-2538271-3	28 12227 00031 00	Jul-18	13	1,493,200	19.412	20.252	TR Sur= 5.424	GST paid with bill= 0.989 Import = 3.460	5.000	9.962
								FC-SUR= 0.642			
								IT sur= 0			
								NJ-SUR= 0.149			
								IT=1.876			
								ED= 0.104			
								Others= 11.682			
	M/s Royal Steel Mill-2538271-3	28 12227 00031 00	Aug-18	13	1,416,320	18,412,160	15.317	TR Sur= 4.720	GST paid with bill=0 Import = 5.113	1.704	11.595
								FC-SUR= 0.609			
								IT sur= 0			
								NJ-SUR= 0.141			
								Others= 9.846			
	M/s Royal Steel Mill-2538271-3	28 12227 00031 00	Dec-18	13	1,422,880	18,497,440	16.169	TR Sur= 5.261	GST paid with bill=0 Import = 5.266	7.221	6.010
								FC-SUR= 0.611			
								IT sur= 0			
								NJ-SUR= 0.142			
								IT = 0.039			

								Others= 10.115			
	M/s Royal Steel Mill- 2538271- 3	28 12227 00031 00	May- 19	13	1,151,840	14,973,920	13.872	TR Sur= 0	GST paid with bill=0 Import = 4.227	0	10.74 6
								FC-SUR= 0.495			
								IT sur= 0			
								NJ-SUR= 0.115			
								IT = 0.191			
								Others= 13.070			

2	Jeevay Medina Steel Furnace 4316832	28 12223 00001 00	Jan-17	9	1082320	9740880	8.957		GST paid with bill=0. 104 Import = 3.497	1.955	4.185
	Jeevay Medina Steel Furnace 4316832	28 12223 00001 00	Feb-17	9	1,080,520	9,724,680	12.328		GST paid with bill=0. 099 Import = 5.652	2.161	1.811
	Jeevay Medina Steel Furnace 4316832	28 12223 00001 00	Oct-18	13	1,047,200	13,613,600	14.032		GST paid with bill=0. 451 Import = 4.219	5.024	3.920
3	M/s AM Steel Furnace 2899498	28122 23000 0200	Jan-19	13	1,324,400	17,217,200	16.038		GST paid with bill=0 Import = 9.724	1.000	6.493

4	M/s Sandhu Steel Furnace 2603816	28122 23048 0100	Aug- 16	9	855,240	7,697,160	7.088		GST paid with bill=0 Import = 4.778	1.710	1.209

5	M/s AM Steel Furnace 2899498	28122 23000 0200	Aug-16	9	913,400	8,220,600	10.993		GST paid with bill=0 Import = 3.010	2.624	2.586
TOTAL										58,518,705	

(AO-3)

RTO Islamabad

Sr No	Name of Taxpayers	Meter reference No	Billing Month	Per Unit Rate as per Sales Tax Special Procedure Rules, 2007	Unit Consumed as per FESCO	Sales Tax payable under Special Procedure Rules, 2007	Total bill paid as per Gepco	GST/ST paid	Sales tax paid as per FBR portal	Net Sales tax recoverable (Rs)
1	M/s Ittehad Steel Inds-0345163-1	2813152 5200538 R	May-19	13	27,354,600	355.610	35.626	GST paid with bill=6.440 Import =26.486	20.000	302.683
	M/s Ittehad Steel Inds-0345163-1	2813152 5200538 R	Jun-19	13	28,376,000	368.888	32.197	GST paid with bill=4.033 Import =21.087	22.491	321.277
	M/s Ittehad Steel Inds-0345163-1	2813152 5200538 R	Apr-19	13	30,794,200	400.325	38.387	GST paid with bill=9.657 Import =28.172	24.661	337.835
	M/s Ittehad Steel Inds-0345163-1	2813152 5200538 R	Feb-19	13	21,135,730	274.764	15.577	GST paid with bill=2.571 Import =17.844	8.264	246.085

	M/s Ittehad Steel Inds-0345163-1	2813152 5200538 R	Jan-19	13	88,027,070	1144.352	63.402	GST paid with bill=7.390 Import =30.177	8.610	1098.174
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	M/s Ittehad Steel Inds-0345163-1	2813152 5200538 R	Dec-18	13	19,076,100	247.989	30.554	GST paid with bill=8.788 Import =25.724	2.258	211.219
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	M/s Ittehad Steel Inds-0345163-1	28131525200538R	Nov-18	13	28,821,200	374.676	44.157	GST paid with bill=13.601 Import =25.070	3.537	332.467
	M/s Ittehad Steel Inds-0345163-1	28131525200538R	Sep-18	13	23,372,400	303.841	39.919	GST paid with bill=12.121 Import =26.662	-	265.058
	M/s Ittehad Steel Inds-0345163-1	28131525200538R	Aug-18	13	24,731,200	321.506	65.762	GST paid with bill=21.443 Import =23.156	-	276.906
	M/s Ittehad Steel Inds-0345163-1	28131525200538R	Jul-18	13	19,721,900	256.385	63.482	GST paid with bill=21.340 Import =37.793	-	197.251
Total										3,588.955

(AO-3)

LTU Islamabad

(Rs in million)

Sr No	Name of Taxpayers	Meter reference No	Billing Month	Per Unit Rate as per Sales Tax Special Procedure Rules, 2007	Unit Consumed as per IESCO	Sales Tax payable under Special Procedure Rules, 2007	Total bill paid as per Iesco	GST/ST paid	Sales tax paid as per FBR portal	Net Sales tax recoverable (Rs)
1	M/s Pak Iron Steel Casting-0656949-8	27141241763200	Jul-18	13	720,000	9.360	10.691	GST paid with bill= 0 Import =4.868	-	4.492
	-do-	27141241763200	Aug-18	13	1,064,000	13.832	18.627	GST paid with bill= 5.912 Import =7.451	-	0.468
	-do-	27141241763200	Sep-18	13	912,000	11.856	15.001	GST paid with bill= 4.540 Import =6.160	-	1.156
	-do-	27141241763200	Nov-18	13	1,282,354	16.671	24.369	GST paid with bill= 0 Import =7.504	9.000	0.167

-do-	2714124 1763200	Dec-18	13	1,364,706	17.741	22.095	GST paid with bill=3.565 Import =5.178	8.000	0.997
-do-	2714124 1763200	Jan-19	13	847,059	11.012	13.750	GST paid with bill=1.749 Import =6.233	2.000	1.030
-do-	2714124 1763200	May-19	13	1,328,000	17.264	17.166	GST paid with bill=1.339 Import =10.716	-	5.209
-do-	2714124 1763200	Jun-19	13	1,224,000	15.912	18.342	GST paid with bill=2.985 Import =4.577	4.500	3.850
Total									17.369

(AO-2)

CRTO Lahore

(Rs in million)

S.No	Tax Payer Name With NTN	Meter Reference No.	Period	Units Consumed	Rate Per Unit	Amount of S.Tax Payable	S.Tax Paid at Import	S.Tax paid at FBR Portal	GST/S.Tax Paid With Bill	Balance S.Tax Payable
1	Aziz Steel Re-Rolling	24116410008301	2018-19	26,610,660						
	0788917-8	24116410008304		28,606,500						
			Total	55,217,160	13.00	717.823	449.946	150.927	1.077	115.874
		24116410008301	2017-18	29,680,554						
		24116410008304		28,922,358						
			Total	58,602,912	10.50	615.331	420.474	135.611	8.114	51.132
2	Batala Steel	24111229008102	2017-18	26,218,080	10.50	275.290	29.050	11.035	-1.091	236.295
	3217114-5		2016-17	18,020,880	9.00	162.188	-	-	0.470	161.718
3	Chenab Steel	24113559916000	2018-19	18,930,720	13.00	246.099	74.213	117.196	-	54.690
	4287181-6									
4	Irfan Brothers	24111519020000	2018-19	9,051,640	13.00	117.671	2.472	24.156	11.942	79.101
	0786506-6									
5	Kamran Steel R-R Mill	24111649001600	2018-19	21,964,080	13.00	285.533	148.098	63.085	0.015	74.335
	0786550-3									
6	Liaqat Steel Industries	24116430011601	2018-19	23,838,640	13.00	309.902	80.512	15.639	22.370	191.381
	3221622-0									

7	Ahmed Noor Steel Furnace	24116222109800	2018-19	17,313,000	13.00	225.069	24.208	10.690	15.541	174.630
	4197648-7									
8	Steel Innovators Pvt. Ltd.	24113559004802	2018-19	16,237,440	13.00	211.087	96.476	72.567	-	42.044
	4050001									
9	Madina Steel	24117149001800	2018-19	20,206,720	13.00	262.687	110.410	79.736	31.477	41.065
	1285107									
10	Rehman Steel	24113549002700	2018-19	13,359,120	13.00	173.669	36.779	24.837	20.946	91.108
	0786537									
11	Siddique Iron Industry	24113549002200	2018-19	9,703,280	13.00	126.143	10.527	0.000	13.464	102.151
	0786536									
12	Pak Steel	24113529000501	2018-19	16,300,240	13.00	211.903	46.391	-	-	165.512
	1363033		2017-18	16,315,920	10.50	171.317	74.061	83.914	-0.480	13.822
			2016-17	15,340,960	9.00	138.069	27.206	91.063	-	19.800
13	Eastren Steel Industry	24113539003100	2018-19	21,024,640	13.00	273.320	151.399	91.232	0.000	30.689
	0226017									
14	Jamil Brothers Steel Re-Rolling Mill	24113119903801	2017-18	1,842,400	10.50	19.345	0.000	6.949	1.448	10.948
	3794369									
15	Rafique Steel	24113139003900	2018-19	6,009,440	13.00	78.123	0.996	32.414	18.912	25.802
	1761889									
16	Afaq&Daniaal Steel Mill	24116410011600	2018-19	8,035,080	13.00	104.456	0.760	37.160	0.001	66.535
	2239759									
17	Mehmood Steel Inds.	24113549004802	2018-19	18,132,400	13.00	235.721	168.550	47.389	-	19.782
	2501125		2017-18	18,984,400	10.50	199.336	118.370	50.404	0.251	30.311
18	ROSHAN STEEL FURNACE	24113559004801	2018-19	6,126,000						
	2495127	24113559005106		16,059,600						
			Total	22,185,600	13.00	288.413	35.157	24.047	29.500	199.709
		24113559004801	2017-18	9,463,920						
		24113559005106		906,080						
			Total	10,370,000	10.50	108.885	18.610	40.379	-	49.896
19	Malik Steel Center	24113149908600	2017-18	1,889,515	10.50	19.840	0.000	0.000	10.040	9.800
	2266221-9		2016-17	1,190,560	9.00	10.715	0.000	0.000	0.004	10.711

20	City Steel UAE Mills	24111629035000	2018- 19	13,194,240	13.00	171.52 5	49.070	104.215	2.535	15.706
	2829610	24111659035000								
21	Bashir Sons	24116430011610	2018- 19	25,899,040	13.00	336.68 8	14.262	12.019	9.046	301.36 0
	2302652		2017- 18	22,371,712	10.50	234.90 3	37.945	19.357	12.97 7	164.62 3
			2016- 17	13,537,488	9.00	121.83 7	32.530	39.206	3.133	46.969
22	Nadia Steel & General Mills	24111259012400	2017- 18	20,584,800	10.50	216.14 0	0.000	13.836	30.79 7	171.50 7
	1463002-8		2016- 17	23,051,760	9.00	207.46 6	0.000	23.935	22.37 1	161.16 0
23	Nazir Steel Mills	24113119901802	2018- 19	6,635,340	13.00	86.259	18.254	36.789	24.72 9	6.488
	3411263-4									
24	Murtaza Steel & general Mills	24113119909900	2017- 18	13,430,560	10.50	141.02 1	-	6.415	-	134.60 6
	2174088		2016- 17	20,038,480	9.00	180.34 6	-	17.877	-	162.46 9
25	Ammaz Steel Industries	24116410011601	2018- 19	7,186,320	13.00	93.422	78.726	0.005	1.216	13.475
	3385972		2017- 18	19,942,040	10.50	209.39 1	104.424	55.908	0.419	48.640
			2016- 17	20,883,688	9.00	187.95 3	93.809	85.181	0.380	8.584
26	Naseer Steel R-R Mill	24113149007001	2018- 19	6,850,400	13.00	89.055	-	-	23.82 6	65.229
	1342689-3		2017- 18	16,493,600	10.50	173.18 3	-	-	2.171	171.01 2
			2016- 17	17,584,960	9.00	158.26 5	5.52	0.51	0.572	151.65 7
27	Tariq Steel Furnance	24113519003902	2018- 19	9,660,000	13.00	125.58 0	24.494	25.592	14.16 6	61.328
	2885623-6									
28	Noorani Steel	24116430011620	2018- 19	19,930,008	13.00	259.09 0	-	1.04	11.90 9	246.14 5
	2979000	24116530011620	2017- 18	13,881,096	10.50	145.75 2	-	26.68	4.722	114.34 8
Total						8,725.81	2,583.70	1,679.00	348.97	4,114.15

(AO-4)

LTU Lahore

(Rs in million)

S.No	Tax Payer Name / NTN	Meter Reference No.	Period	KWH Consumed	Rate Per KWH	Sales Tax Payable	S.Tax Paid With Bill	S.Tax Paid at Impor t	FBR Portal	Balanc e Payabl e
1	Punjab Can Cast	2411161901330 0	Jul-18 to Jun- 19	24,868,200	13.00	323.287	9.965	216.35 1	30.002	66.96
	0786538	2411163901330 0								
2	Tauqir Brothers	2411355000080 0	Jul-17 to Jun- 18	10,988,320	10.50	115.377	-0.22	67.847	45.092	2.65
	1905828		Jul-16 to Jun- 17	12,075,040	9.00	108.675	0.23	55.465	50.286	2.69

3	Con Cast	24113519003901	Jul-17 to Jun-18	16,731,680	10.50	175.683	-	94.576	76.710	4.39
	1537478									
4	TA Corporation	24113139000400	Jul-18 to Jun-19	1,422,560						
	0786546-5	24111510063008	Jul-18 to Jun-19	10,010,000						
			Total	11,432,560	13.00	148.623	14.251	78.839	18.106	37.42
5	Tayab Brothers	24111229008102	Jul-18 to Jun-19	17,535,680						
	0786526	24111629904000	Jul-18 to Jun-19	2,977,200						
		24113149005400	Jul-18 to Jun-19	6,547,920						
			Total	27,060,800	13.00	351.790	-0.259	5.832	-	346.21
		24111229008102	Jul-17 to Jun-18	26,218,080						
		24111249904000	Jul-17 to Jun-18	4,280,400						
		24113149005400	Jul-17 to Jun-18	7,110,320						
			Total	37,608,800	10.50	394.892	7.108	210.102	141.920	35.76
6	SubhanAllah Steel Mill C/O Sheikh Ali Roheel		Jul-17 to Jun-18	13,613,720	10.50	142.944	-	24.477	68.623	49.84
	1489937-0									
7	Ittefaq Iron Industries Limited	24117419009100	Jul-18 to Jun-19	25,786,800	13.00	335.228	54.946	206.105	10.211	63.965
	1926269									
Total						2,096.500	86.023	959.59	440.95	609.93
Grand Total										8,407.87

(AO-1)

Annexure- 98
(Para 5.2.2)

Non-deposit of cheques and issuance of bogus exclusion/adjustment certificates of sales tax - Rs 776.13 million

RTO Gujranwala

(Rs in million)

Sr.No	Name of taxpayer/NTN	Amount & Date of exclusion certificate issued/Tax period	Amount of cheque/ Chq or Pay order no/date	Amount appearing in the FBR veritax system	Amount of original cheque/Balance amount not deposited
1	M/s AR Steel Industries/ 7972255-1	5.971/22-3-2018/ Feb 2018	5.971/ 13475776/22-3-18	Nil	5.97

(AO-1)

RTO Sialkot

(Rs in million)

1	M/s Chaudhary Steel Furnace 2975188-8 (AO-1)	4.115/22-3-2018/ Feb 2018	4.115/23369749	938,756	4.115
2	M/s Royal Steel Mills/2538271-3 (AO-2)	14.111/ 24-1-2019/ Dec, 2018	7.221+ 0.239+ 4.005	7.221 + 0.239+ 4.005	2.645
3	M/s G.M.B Steel Furnace Mill/ 4220416-0 (AO-5)	4.983/ 19-04-2017/ March, 2017	-	-	4.983

RTO Islamabad

1	M/s Ittehad Steel Industries/ 0345163 (AO-1)	20.000/ 11-1-2019/ Jan 2019	10.000+ 10.000/ 00298282/0029 8283/ 15-1-2019	7.500 +6.348	20.000
	M/s Ittehad Steel Industries/ 0345163 (AO-2)	20.000/20-5-2019/ May 2019	10.000+ 10.000/ 00331320 & 00331319/ 15-5-2019	-	20.000

CRTO Lahore

(Rs in million)

Sr. No.	Name of taxpayer/NTN	Month	Amount for which Exclusion certificate issued	Amount Deposited	Short Payment (Rs)
1	M/s Ajmeer Steel Re-Rolling Mills NTN 4115246-8	Mar-17	1.045	-	1.045
		Apr-17	1.076	-	1.076
		May-17	1.084	-	1.084
		May-18	0.879	-	0.879
		Jun-18	0.600	0.200	0.400
2	M/s New Ghousia Steel Re-Rolling Mills NTN 2195096-2	Oct-16	0.668	-	0.668
		Oct-18	0.865	-	0.865
		Jan-19	0.790	-	0.790
3	M/s Rehman Steel Furnance NTN 0786537-6	Mar-17	10.225	-	10.225
		Jul-17	11.447	-	11.447
4	Malik Steel Re-Rolling mills NTN 1132051-6	Jul-16	2.407	-	2.407
		Aug-16	7.762	3.200	4.562
		Sep-16	1.877	0.277	1.600

		Oct-16	3.599	2.799	0.800
		Nov-16	6.226	3.008	3.218
		Mar-17	1.736	-	1.736
		Apr-17	3.362	2.205	1.157
		May-17	6.711	6.511	0.200
		Aug-17	3.027	1.203	1.824
		Sep-17	3.172	2.998	0.174
		Nov-17	3.714	2.194	1.520
5	M/s SIDDIQUE IRON INDUSTIRES NTN 0786536-8	Oct-16	8.729	3.000	5.729
		Nov-16	9.503	-	9.503
6	M/s Tanveer & Brothers NTN- 2217119-3	Dec-16	1.266	-	1.266
		Mar-17	1.433	-	1.433
		Apr-17	1.390	-	1.390
		May-17	1.299	-	1.299
		Jun-17	0.782	-	0.782
		Jul-17	1.856	-	1.856
		Oct-17	1.364	-	1.364

		Dec-17	1.578	-	1.578
		Mar-18	1.425	-	1.425
		May-18	1.465	0.465	1.000
		Jul-18	1.658	-	1.658
		Sep-18	1.980	0.980	1.000
7	M/s AR Industry NTN-1454723-6	Mar-17	2.227	0.800	1.427
		Apr-17	1.963	0.931	1.031
		Jun-17	1.465	0.465	1.000
		Jul-17	2.610	-	2.610
		Sep-17	5.879	-	5.879
		Nov-17	5.662	5.200	0.462
		Dec-17	6.143	5.143	1.000
		Jan-18	5.759	4.659	1.100
		Feb-18	2.540	1.440	1.100
		Mar-18	2.120	-	2.120
		Jun-18	1.719	-	1.719
		Jul-18	3.176	2.176	1.000
		Aug-18	2.951	-	2.951

		Sep-18	3.879	-	3.879
		Nov-18	3.335	2.000	1.335
		Dec-18	3.410	2.809	0.601
		Jan-19	3.387	2.500	0.887
		Feb-19	3.557	-	3.557
8	M/s Black Diamond Steel R- R MILLS NTN- 3020766-5	Aug-16	1.693	-	1.693
		Sep-16	0.867	-	0.867
		Oct-16	0.701	-	0.701
		Nov-16	1.456	-	1.456
		Mar-17	1.701	-	1.701
		Apr-17	1.061	-	1.061
		May-17	1.350	-	1.350
		Jun-17	0.992	-	0.992
		Jul-17	1.180	-	1.180
		Aug-17	1.561	0.500	1.061
		Sep-17	1.093	-	1.093
		Oct-17	0.995	-	0.995

		Nov-17	1.724	-	1.724
		Dec-17	1.371	-	1.371
		Mar-18	1.539	-	1.539
		Apr-18	1.654	-	1.654
		May-18	1.584	-	1.584
		Jun-18	1.187	-	1.187
		Jul-18	2.038	-	2.038
		Aug-18	1.770	-	1.770
		Sep-18	1.910	-	1.910
9	M/s MALIK & COMPANY NTN- 2496948-6	Jul-16	0.262	-	0.262
		Aug-16	0.683	-	0.683
		Oct-16	0.547	-	0.547
		Nov-16	0.504	-	0.504
		Dec-16	0.672	-	0.672
		Jul-17	0.640	-	0.640
		Aug-17	0.506	-	0.506
		Sep-17	0.445	-	0.445
		Nov-17	0.543	-	0.543

		Dec-17	0.559	-	0.559
		Feb-18	0.769	-	0.769
		Mar-18	0.830	-	0.830
10	M/s A ONE STEEL INDUSTRY NTN- 3751327-3	Sep-16	0.530	-	0.530
		Nov-16	0.786	-	0.786
		Dec-16	0.639	-	0.639
		Jan-17	0.708	0.508	0.200
		Mar-17	0.714	-	0.714
		May-17	0.825	-	0.825
		Jun-17	0.994	-	0.994
		Jul-17	1.026	-	1.026
		Nov-17	0.722	-	0.722
11	M/s KING STEEL INDUSTRY NTN- 3934988-8	Jul-16	1.924	-	1.924
		Feb-17	7.180	5.900	1.280
		Jun-17	2.761	-	2.761
		Aug-17	7.768	3.768	4.000
		Mar-18	8.267	3.000	5.267

12	M/s IRFAN BROTHERS NTN-0786506	Dec-16	8.889	8.350	0.539
		Mar-17	11.093	8.000	3.093
		Apr-17	10.225	9.189	1.036
		May-17	9.570	6.570	3.000
		Jun-17	8.383	-	8.383
		Mar-18	8.277	1.791	6.486
		Sep-18	3.486	-	3.486
		Sep-18	1.773	1.773	-
		Oct-18	12.022	9.463	2.559
		Oct-18	1.713	1.713	-
		Nov-18	8.965	4.727	4.238
13	M/s KAMALIA STEEL NTN 2061902-2	Oct-16	5.809	4.809	1.000
		Nov-16	6.230	4.000	2.230
		Apr-17	4.110	2.110	2.000
		May-17	10.308	7.908	2.400
		Jun-17	0.853	-	0.853
		Aug-17	6.295	3.731	2.564

		Oct-17	5.168	2.478	2.690
		Dec-17	5.007	4.007	1.000
		Feb-18	5.246	3.746	1.500
		Mar-18	5.698	4.198	1.500
		Apr-18	5.640	4.140	1.500
		Sep-18	1.755	0.755	1.000
14	M/s PAK STEEL MILLS NTN 1363033-4	Jul-16	6.070	3.979	2.090
		Aug-16	13.322	9.979	3.344
		Sep-16	9.453	5.784	3.670
		Oct-16	10.693	8.552	2.142
		Nov-16	11.155	9.032	2.122
		Dec-16	11.697	9.387	2.310
		Jul-17	5.398	3.209	2.189
		Aug-17	4.494	3.494	1.000
		Sep-17	9.163	7.301	1.862
		Oct-17	10.634	7.595	3.039
		Nov-17	4.259	3.259	1.000
		Apr-18	15.204	10.204	5.000

		May-18	11.502	10.000	1.502
		Mar-19	20.224	12.000	8.224
		Apr-19	16.967	5.000	11.967
		May-19	13.796	-	13.796
15	M/s TARIQ STEEL FURNACE NTN 2885623-6	Nov-16	3.622	1.500	2.122
		May-17	8.050	4.050	4.000
16	M/s CITY STEEL INDUSTRY NTN 2223707-7	Jul-16	0.961	-	0.961
		Aug-16	4.822	-	4.822
		Sep-16	6.631	4.822	1.809
		Oct-16	4.645	4.631	0.014
		Nov-16	7.484	6.184	1.300
		Dec-16	9.068	7.568	1.500
		Jan-17	8.529	5.347	3.182
		Feb-17	4.115	2.000	2.115
		Mar-17	5.060	2.168	2.892
		Apr-17	3.479	1.400	2.079
		May-17	8.016	6.016	2.000

		Jul-17	4.540	3.100	1.440
		Aug-17	5.623	3.362	2.261
		Sep-17	6.276	2.864	3.412
		Oct-17	11.252	8.481	2.771
		Nov-17	9.500	2.105	7.395
		Dec-17	6.841	3.103	3.738
		Jan-18	4.889	3.974	0.916
		Mar-18	8.238	6.456	1.782
		Apr-18	11.219	-	11.219
		May-18	8.374	7.989	0.384
17	M/s AAFAQ AND DANIYAL NTN 2239759-7	Jul-16	3.564	1.600	1.964
		Aug-16	7.226	0.762	6.464
		Sep-16	4.595	1.576	3.020
		Oct-16	6.152	-	6.152
		Nov-16	5.184	3.837	1.347
		Dec-16	1.849	1.652	0.198
		Apr-17	5.275	2.300	2.975
		May-17	8.782	6.473	2.309

		Jun-17	1.391	0.746	0.645
		Jul-17	5.578	1.000	4.578
		Aug-17	4.565	2.597	1.968
		Sep-17	4.801	2.506	2.294
		Oct-17	7.104	3.933	3.171
		Nov-17	7.065	3.469	3.596
		Dec-17	8.058	3.634	4.424
		Jan-18	6.506	5.106	1.400
		Feb-18	8.904	6.800	2.104
		Apr-18	10.009	3.409	6.600
		May-18	8.074	3.996	4.078
		Aug-18	6.575	-	6.575
		Nov-18	7.849	3.900	3.949
		Dec-18	8.444	4.996	3.448
		Jan-19	10.228	-	10.228
18	M/s POWER STEEL FOUNDRY NTN 4413474-6	Sep-16	0.302	-	0.302
		Nov-16	5.725	-	5.725

		Feb-17	1.624	1.600	0.024
		Apr-17	4.228	-	4.228
		May-17	10.373	-	10.373
		Aug-17	3.888	-	3.888
		Sep-17	3.002	-	3.002
		Oct-17	3.734	-	3.734
		Nov-17	7.966	-	7.966
		Dec-17	4.061	-	4.061
		Jan-18	3.949	-	3.949
		Feb-18	3.749	1.000	2.749
		Mar-18	3.676	-	3.676
		May-18	3.056	-	3.056
		Jun-18	2.683	-	2.683
		Jul-18	15.681	3.000	12.681
		Sep-18	9.789	5.000	4.789
19	M/s S.A. INDUSTRY NTN 1030142-9	Jan-17	1.685	1.000	0.685
		Feb-17	1.586	1.300	0.286
		Mar-17	1.602	-	1.602

		May-17	1.722	-	1.722
		Jun-17	1.356	-	1.356
		Jul-17	1.935	-	1.935
		Aug-17	1.994	-	1.994
		Oct-17	2.052	-	2.052
		Dec-17	1.840	-	1.840
		Mar-18	2.311	1.311	1.000
20	M/s JAMIL BROTHERS NTN 3794369-3	Aug-16	1.535	-	1.535
		Jan-17	1.421	-	1.421
		Feb-17	1.701	-	1.701
		Mar-17	3.136	1.936	1.200
		Apr-17	0.363	-	0.363
		Jun-17	1.464	-	1.464
		Jul-17	1.687	-	1.687
		Aug-17	1.994	-	1.994
		Sep-17	0.835	-	0.835
		Oct-17	1.389	0.835	0.554
		Dec-17	1.536	-	1.536

		Mar-18	2.184	0.684	1.500
		Apr-18	1.638	-	1.638
		May-18	1.872	-	1.872
		Jun-18	1.319	-	1.319
		Jul-18	2.084	-	2.084
		Aug-18	1.452	-	1.452
		Sep-18	2.255	-	2.255
21	M/s HAMZA STEEL NTN 3362788-6	Jul-16	1.490	-	1.490
		Aug-16	1.999	-	1.999
		Sep-16	1.564	-	1.564
		Nov-16	2.313	-	2.313
		Feb-17	2.715	-	2.715
		Mar-17	2.135	-	2.135
		May-17	2.100	1.100	1.000
		Jul-17	2.363	-	2.363
		Oct-17	2.856	-	2.856
		Dec-17	2.815	-	2.815
		Feb-18	2.493	1.000	1.493

		Mar-18	2.782	1.482	1.300
		Oct-18	3.305	1.486	1.819
		May-19	3.381	1.987	1.393
22	M/s RAFIQUE BROTHERS NTN 1761889-4	Jan-17	7.313	5.450	1.863
		Aug-17	1.230	0.787	0.443
		Sep-17	1.234	-	1.234
		Oct-17	2.185	1.185	1.000
		Nov-17	9.181	7.602	1.580
		Dec-17	10.193	7.650	2.543
		Jan-18	10.059	8.860	1.200
		Feb-18	8.854	7.354	1.500
		Mar-18	9.992	3.000	6.992
		May-18	10.480	5.900	4.580
		Jun-18	7.059	3.559	3.500
		Jul-18	11.372	9.372	2.000
		Sep-18	12.720	5.222	7.498
		Oct-18	12.982	7.532	5.450
		Nov-18	10.445	3.000	7.445

23	M/s MASHAALLAH STEEL NTN 4014844-7	Jul-16	0.739	-	0.739
		Aug-16	1.640	-	1.640
		Sep-16	1.038	-	1.038
		Oct-16	0.798	-	0.798
		Nov-16	1.103	-	1.103
		Dec-16	1.158	-	1.158
		Feb-17	1.440	1.250	0.190
		Mar-17	1.457	-	1.457
		Apr-17	1.359	-	1.359
		May-17	1.575	-	1.575
		Jun-17	1.050	-	1.050
		Jul-17	2.027	-	2.027
		Aug-17	1.626	-	1.626
		Sep-17	1.556	-	1.556
		Oct-17	0.768	-	0.768
		Nov-17	1.766	-	1.766
		Dec-17	1.662	-	1.662

		Feb-18	1.698	-	1.698
		Mar-18	1.598	-	1.598
		Apr-18	2.139	-	2.139
		May-18	1.868	-	1.868
		Jun-18	0.832	-	0.832
		Jul-18	2.529	-	2.529
		Aug-18	1.808	-	1.808
		Sep-18	2.109	-	2.109
24	M/s HANIF STEEL R-R MILLS NTN- 7238503-1	Dec-16	0.170	-	0.170
		Mar-17	0.205	-	0.205
		Apr-17	0.226	-	0.226
		May-17	0.212	-	0.212
		Jun-17	0.163	-	0.163
		Aug-17	0.225	-	0.225
		Sep-17	0.258	-	0.258
		Oct-17	0.283	-	0.283
		Jun-18	0.221	-	0.221

		Jul-18	0.287	-	0.287
		Aug-18	0.204	-	0.204
		Sep-18	0.361	-	0.361

	Name of taxpayer/NTN	Date of exclusion certificate issued/Tax period	Amount of cheque & no/date	Amount appearing in the FBR veritax system	Amount of original cheque not deposited
25	M/s Usman Steel Casting/ 3146692-3	18-4-19/ March 2019	17.407/ 00049593/ 22-4-19	1.000	17.407
				1.000	
				1.000	
				8.929	
				2.000	
26	M.Asif Steel Ind/ 4298047	22-1-2019/ December 2018	9.582/ 10721259/ 23-1-19	2.000	9.582
				4.582	
27	Hafeez Steel Inds/ 1330788	19-4-2017/ March 2017	0.153/ 15381161/ 27-4-2017	Nil	0.153
28	Sardar Steel/3208318	21-4-2017/ March 2017	1.022/1311 6301/24-4- 2017	Nil	1.022
29	MakkiMadni Steel Re-rolling Mills/ 7355879	15-1-18/ December 2017	0.385/2295 142532/ 29-1-18	Nil	0.385
30	Ashfaq Steel Mills/ 3050497	18-1-2018/ December 2017	0.797/2296 392855/25- 1-18	Nil	0.797
31	Zak Re-rolling Mills Pvt Ltd/4131299	17-1-18/ December 2017	0.447/ 17949110/ 19-1-18	Nil	0.447

32	Mughal Steel Mills/0869264	16-1-18/December 2017	2.181/0078804118/22-1-18	Nil	2.181
33	Ammar Steel Inds/2097514	16-1-18/December 2017	0.358/14551270/29-1-18	Nil	0.358
34	Afzaal Steel Re-Rolling Mills/4106695	16-1-18/December 2017	0.411/1568200817/25-1-18	Nil	0.411
35	Chenab Steel RR Mills/ 4287181	21-6-19/ May 19	9.882/ 10479334/ 30-6-19	2,500,000	9.882
36	Rehmat Steel RR Mills/ 2061902	22-5-19/ April 19	2.535/ 408432790 1/ 23-5-19	2,171,000	2.535
	Do	21-6-19/ May 19	2.028 / 408432790 4/ 21-6-19	Nil	2.028
	Do	21-2-19/ January 19	2.171/ 10079438/ 22-2-19	Nil	2.171
37	Pak Steel Inds/ 1781636	24-6-19/ May 19	0.216/ 16234500/ 26-6-19	Nil	0.216
Total					718.41
Grand Total					776.13

(AO-3)

Annexure-99
(Para 5.2.3)

Mis-declaration of electricity units in the sales tax returns resulting in revenue loss - Rs 73.14 million

RTO Peshawar

(Rs in million)

S.No	Tax Payer Name / NTN	Elect. Reference No.	Month	Units Consumed As Per Pesco Bill	Units Declared As Per PESCO S.Tax Return	Short Declaration of Units	Per Unit Rate	Amount Recoverable (Rs)	
1	NIMRA STEEL MILLS (PRIVATE) LIMITED	27268420010302	Aug-18	63,120	63,120	-	13	-	
			Sep-18	297,840	297,840	-	13	-	
		2860762		Oct-18	287,760	287,760	-	13	-
				Nov-18	212,960	50,264	162,696	13	2.115
				Dec-18	180,960	60,555	120,405	13	1.565
				Jan-19	222,960	120,648	102,312	13	1.330
				Feb-19	195,680	69,621	126,059	13	1.639
				Mar-19	283,520	172,885	110,635	13	1.438
				Apr-19	476,720	316,422	160,298	13	2.084
				May-19	66,880	S.T Return Not Filed by Pesco	66,880	13	0.869
				Jun-19	42,240	41,361	879	13	0.011
	2	FLYING KRAFT STEEL MILLS	30261410000100	Sep-18	1,555,200	1,555,200	-	13	-
Oct-18				43,920	-	43,920	13	0.571	
		0000354-9		Nov-18	2,407,680	971,507	1,436,173	13	18.670
				Dec-18	1,659,600	233,556	1,426,044	13	18.539
				Mar-19	1,463,760	224,109	1,239,651	13	16.115
3	Lahore Steel C/O BAKHT MUHAMMAD	30262160007300	Sep-18	641,280	641,280	-	13	-	
			Oct-18	1,093,200	1,093,200	-	13	-	
		1279172		Nov-18	1,103,920	1,103,920	-	13	-
				Dec-18	1,077,040	1,077,040	-	13	-
				Jan-19	1,103,680	1,103,680	-	13	-
				Feb-19	1,055,440	1,055,440	-	13	-
				Mar-19	1,016,560	1,016,560	-	13	-
				Apr-19	174,240	29,479	144,761	13	1.882

			May-19	191,360	S.T Return Not Filed by Pesco	191,360	13	2.488	
			Jun-19	35,440	35,440	-	13	-	
4	M/S Sarhad Iron & Steel Mill (Pvt. Ltd.)	2726842040800	Aug-18	733,280	733,280	-	13	-	
	2466552-5		Jun-19	314,720	20,270	294,450	13	3.828	
Total									73.14

(AO-2)

Annexure- 100**(Para 5.2.4)****Irregular issuance of exclusion/adjustment certificates of Sales Tax on
electricity bills resulting in loss of revenue- Rs 43.63 million****CRTO Lahore****(Rs in million)**

Name of taxpayer	Month	Amount for which Exclusion certificate issued	Amount Deposited	Short Payment (Rs)
M/s Malik Steel Center NTN 2266221-9	Jul-16	0.431	-	0.431
(AO-1)	Aug-16	0.742	-	0.742
	Sep-16	0.812	-	0.812
	Oct-16	0.857	-	0.857
	Dec-16	1.581	-	1.581
	Jan-17	1.097	-	1.097
	Feb-17	1.153	-	1.153
	Mar-17	0.913	-	0.913
	Apr-17	1.184	-	1.184
	May-17	1.051	-	1.051
	Jun-17	0.894	-	0.894
	Jul-17	1.256	-	1.256
	Aug-17	1.546	-	1.546
	Sep-17	1.035	-	1.035
	Nov-17	2.202	-	2.202
	Dec-17	1.969	-	1.969
TOTAL		18.723	-	18.723

Name of taxpayer	Month	Amount for which Exclusion certificate issued	Amount Deposited	Short Payment (Rs)
M/s MR Traders NTN	Jul-16	1.634	-	1.634

4277271-7				
(AO-2)	Aug-16	2.129	-	2.129
	Sep-16	1.576	-	1.576
	Oct-16	1.517	-	1.517
	Nov-16	2.243	-	2.243
	Dec-16	1.858	-	1.858
	Feb-17	1.810	-	1.810
	Mar-17	1.653	-	1.653
	Apr-17	1.902	-	1.902
	May-17	1.961	-	1.961
	Jun-17	1.976	-	1.976
	Jul-17	2.297	-	2.297
	Aug-17	2.356	-	2.356
TOTAL		24.911	-	24.911
Grand Total				43.63