

Point No. 2.6 CAG & PAC Paras and the action taken reports (ATRs) after these have been laid on the table of both houses of the parliament.

Pending AP & DAP From Bhopal Commissionerate

Sr. No.	Audit Para No. (arising out of DAP No.)	Receipt Date	Corresponding SF Number	Name of Assessee	Amount Involved (lakh)	Issue in Brief	Replies (initial and subsequent) sent on	Action taken on objection
1	2	3	4	5	6	7	8	9
CENTRAL EXCISE								
1	Audit Para No.7.5 of the C&AG Audit report CA-7/ 2008 (arising out of DAP No.127/06-07)	24/8/07 Excise - B-I	41/06-07	BHEL, Division- Bhopal- I	10.20	Non levy of interest on delayed payment	25/9/07	All dues have already been recovered. (Total interest liability comes to Rs. 2,62,490/- instead of Rs. 10,19,946/- as pointed out by the audit. The interest amount of rs. 2,62,490/- has been paid by the assessee on 21.03.2007.)
2	Audit Para No. 2.4.1 of the C & AG Audit report CA-12 / 2009-10 (arising out of DAP.No. 140/ 08-09)	01.10.2009 (AP received during June 2010) Excise - B-I	117/2008-09	BHEL, Division- Bhopal- I	7.19	Incorrect grant of exemption (Notification No. 3/2004-CE dated 08.01.2004). (Period aprill 07 to feb. 08)	14.10.2009	Not admitted. As an abundant precautionary measure to safe guard Govt. Revenue, SCN No.61/Commr/CEX/ADJ/BPL-I/ 2010 issued on 2.7.2010.
3	Audit Para No.2.1.1.1 of the C& AG Audit report 12 /2009-10 (arising out of DAP.No.225/08-09)	21.10.09 (AP received during June 2010) Excise-B-I	124/2008-09	BHEL, Division- Bhopal- I	2323.00	Non payment of Central Excise duty due to Incorrect grant of exemption under Notification No. 6/2006-CE (International Competitive bidding)	25.01.2010 06.07.2010	Not admitted. As an abundant precautionary measure to safe guard Govt. Revenue, SCN No.62/Commr/ CEX/ADJ-I/BPL-I/ 2010 issued vide C. No. V(84)15-138/ADJ-I/09/7958 dated 02.07.2010 for demand of Central Excise duty amounting to Rs. 96,47,06,453/- issued by the Commissioner, CEX., Bhopal.

4	Audit Para No. 2.1.1.3 of the C & AG Audit report CA-12/2009-10 (arising out of DAP No.227/08-09)	27.10.2009 (AP received during June 2010) Excise - B-II	155/2008-09	Crompton Greaves, Mandideep Division- Bhopal-II	270.00	Non payment of Central Excise duty due to Incorrect grant of exemption under Notification No. 6/2006-CE (International Competitive bidding)	26.11.2009	Not admitted. As an abundant precautionary measure to safe guard Govt. Revenue, SCN No. 115/Commr/CEX/ADJ-I/09 vide C. No. V(85)15-118/ADJ-I/09/19557 dated 27.11.09 for demand of Central Excise duty amounting to Rs. 2.70 Crores issued by the Commissioner, CEX, Bhopal.	
5	Audit Para No. 2.1.3 of the C & AG Audit report CA-12/ 2009-10 (arising out of DAP.No.244/2009)	30.10.2009 (AP received during June 2010) Excise - B-II	18/2007-08	V.A.Tech Hydro India Ltd Mandideep Division Bhopal-II	17.62	Incorrect availing of exemption Notification No. 33/2005-CE dated 08.09.2005 (Item required for setting up of power project using unconventional material)	22.12.2009	Not admitted. As an abundant precautionary measure to safe guard Govt. Revenue, SCN No. 127/JC/CX/BPL-II/09 vide C. No. V(85)15-04/ADJ-III/08/20717 dated 24.12.09 for Rs.1762560/- issued by the Joint Commissioner, CEX., Bhopal.	
SERVICE TAX									
1	Audit Para No. 5.2 the C & AG Audit report No. 4/2019 (arising out of DAP.No 25A/ST/2017-18)	(AP recd. on 30.07.2019)	SOF No. 05/ST/2017-18	Madhya Pradesh State Tourism Development Corporation Bhopal	13.05	Non-payment of Service Tax on Works-contract services by contractors of MPSTDC (50% liability under Direct charge on service providers)	Reply to DAP Sent on 26.07.2018	Admitted. Rs. 4,62,884 has already been recovered from some of the unregistered contractors. Action for recovery of remaining amount is in progress.	
				TOTAL	2641.06				