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Dated. 11 /09/2023

To

The CT & GST Territorial Range Head (All Territorial Ranges)/
The CT & GST Circle Head (All Circle)/
The Enforcement Range Head (All Enforcement Ranges)/
The Enforcement Unit Head (All Enforcement Unit)

Sub: Application of wrong GST Rate by the service providers of Renting of motor vehicle designed to carry passenger where cost of fuel is not included in the consideration charge from the service recipient.

Madam/Sir,

In inviting a kind reference to the subject cited above, I am directed to intimate that extensive scrutiny of returns in GSTR-7 filed by the Tax Deducting Authorities [Major Departments of Odisha, Heads of Department, Central Government Office] vis-à-vis the returns filed by the Travel agency/Tour operator reveals the following discrepancies: -

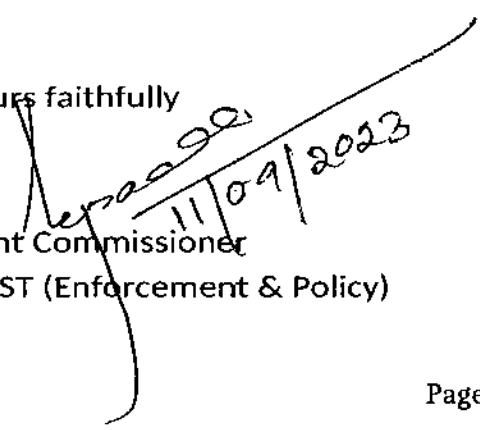
1. That most of the travel agencies/tour operators, who are providing vehicle with operator on hire basis for office use where cost of fuel is not included in the hire charges, are paying GST @ 5% (CGST @ 2.5% + OGST @ 2.5%) instead of actual GST rate of 18% (CGST @ 9% + OGST @ 9%) as per entry 10(iii) of Rate Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 and matching notification of Government of Odisha.
2. That some of the travel agencies/tour operators, who are providing rent-a-cab services (Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient) are discharging the GST liability of 5% from the credit ledger though the taxpayers providing such services are not eligible to avail ITC as per condition



*mentioned in entry 10(i) of Rate Notification No. 11/2017-Central Tax (Rate)
dated 28.06.2017 and matching notification of Government of Odisha.*

Taxpayers who are providing such services are extracted from the GSTR-7 filed by the Major Departments of Odisha, Heads of Department, Central Government Office and enlisted in Annexure-A (state assigned taxpayers) and Annexure-B (centrally assigned taxpayers). These lists have been further divided among the jurisdictional authority for initiating statutory proceeding for recovery of differential tax, interest & penalty (if applicable) as early as possible as the due date for issuance of show cause notice for FY 2017-18 is the last date of this month. The amount paid to deductee mentioned at col. 6 of the Table in both Annexure-A & B are extracted for one month only (mentioned at col. 8 of the Table). The Proper Officers are required to extract the data of the concerned taxpayer(s) for the entire tax periods from the GSTR-1 & GSTR-3B filed by the taxpayers before issuance of the notice for recovery of differential tax, interest & penalty (if applicable). Further, lists of taxpayers mentioned at Annexure-A & B are not extensive and can be used as Lead for further scrutiny of GSTR-7 by the deducting authority of your jurisdiction. Circle Heads are requested to extract the GSTR-7 filed by the deducting authority of respective jurisdiction, especially Government Departments, PSUs, PSEs, Heads of Department, Central Government Office and share the list of taxpayers who are providing such services to any such office on monthly hire basis to the concerned jurisdictional authority with an intimation to the under signed to safeguard the interest of Government revenue.

The Range Heads are requested to monitor the matter on regular basis and to ensure initiation and completion of the proceeding by the proper officer within the prescribed time limit.

Yours faithfully

Joint Commissioner
of CT & GST (Enforcement & Policy)
11/09/2023

Memo No 14764 /CT & GST

Dated 11 / 09 /2023

Copy submitted to All Special Commissioners/ Additional Commissioners (H.O.) for information.

11/09/2023
Joint Commissioner
of CT & GST (Enforcement & Policy)

ANNEXURE-A (STATE ASSIGNED TAXPAYER PROVIDING VEHICLE ON HIRE TO GOVERNMENT OFFICE)

Sl no	GSTIN OF THE ORG	TRADE NAME	TRAVELLERS GSTIN	TRADE/LEGAL NAME	Amount Paid to Deductee (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	month	Jurisdiction
1	2	3	4	5	6	7	8	9	10	11
1	21AABCO9370P1DA	ODISHA STATE MEDICAL CORPORATION LIMITED	21AYXPM8205G1Z8	MAA HINGULA TRAVELS PROP JYOTSNARANI MISHRA	2,51,900.00	0	2,519.00	2,519.00	March 2022-23	Angul Circle
2	21BBNO00100C1DJ	Odisha Mining Corporation Limited	21ACMPB2083N1ZO	SMITA TRAVELS	1349490	0	13499	13499	Jul-23	Barbil Circle
3	21AAHAM7592F1DR	MO SCHOOL ABHIYAN PARICALANA SANGATHAN	21AFNPJ9952N1ZT	UNIQUE COMMUNICATION & TRAVELS	98,433.00	0	985	985	March 2022-23	Bhubaneswar I Circle
4	21AALAM2984M1DE	MO COLLEGE ABHIJAN PARICALANA SANGATHAN	21AHSPT1624N2ZW	M/S KALYAN TOURS AND TRAVELS	61,550.00	0	616	616	March 2022-23	Bhubaneswar I Circle
5	21BBNC00213D1D0	CONTROLLER OF ACCOUNTS	21AHSPT1624N2ZW	M/S KALYAN TOURS AND TRAVELS	24,030.00	0	290	290	March 2022-23	Bhubaneswar I Circle
6	21BBND00146G1DK	DIRECTORATE OF TREASURIES & INSPECTION (O)	21AHSPT1624N2ZW	M/S KALYAN TOURS AND TRAVELS	99,400.00	0	994	994	March 2022-23	Bhubaneswar I Circle
7	21BBND00893E1DA	DIRECTORATE OF FAMILY WELFARE ORISSA BHUBANESWAR	21AHSPT1624N2ZW	M/S KALYAN TOURS AND TRAVELS	4,38,900.00	0	4389	4389	March 2022-23	Bhubaneswar I Circle
8	21BBND01556C1DK	DEPUTY COMMISSIONER OF COMMERCIAL TAXES ENFORCEMENT RANGE	21BIVPS9298A1ZO	JAYASHREE TOURS AND TRAVELS	30,500.00	0	305	305	March 2022-23	Bhubaneswar I Circle
9	21BDNI00079C1D9	O/O PR. COMMISSIONER OF INCOME TAX-1	21AWOPN9638F1Z7	DISHA TOURS	91,219.00	0	912	912	March 2022-23	Bhubaneswar I Circle
10	21BBNO02760C1DX	O/O THE COMMISSIONER OF INCOME TAX APPEAL UNIT 1 BHUBANESWAR	21AJSPN9234E1Z3	Nanda Travels and Tours	98900	0	990	990	Jul-23	Bhubaneswar I Circle
11	21BBNO01972F1DN	ODISHA STATE FOOD COMMISSION	21AACAT8928P2ZW	ODISHA TOURS & TRAVELS COOPERATIVE SOCIETY LIMITED	43624	0	436	436	Jul-23	Bhubaneswar I Circle
12	21BBNO00479D1DR	ORISSA STATE HEALTH & FAMILY WELFARE SOCIETY	21AHSPT1624N2ZW	M/S KALYAN TOURS AND TRAVELS	32012	0	320	320	Jul-23	Bhubaneswar I Circle
13	21BBNC00602A1D5	COMMISSIONER OF INCOME TAX ADMN CUTTACK	21AWOPN9638F1Z7	DISHA TOURS	1,80,548.00	0	1,805.00	1,805.00	Nov-22	Bhubaneswar I Circle
14	21BBND00135C1DV	DIRECTORATE OF TECHNICAL EDUCATION & TRAINING, ODISHA, CUTTACK	21AACAT8928P2ZW	ODISHA TOURS & TRAVELS COOPERATIVE SOCIETY LIMITED	91,916.00	0	919	919	Apr-23	Bhubaneswar I Circle
15	21BBNC00602A1D5	COMMISSIONER OF INCOME TAX ADMN CUTTACK	21AWOPN9638F1Z7	DISHA TOURS	43,790.00		438	438	Jul-23	Bhubaneswar I Circle
16	21BBND00135C1DV	DIRECTORATE OF TECHNICAL EDUCATION & TRAINING, ODISHA, CUTTACK	21ADOPA1163H3Z1	JYOSHNA TRAVELS COMMUNICATION	6,069.00		61	61	Jul-23	Bhubaneswar I Circle
17	21BBND00135C1DV	DIRECTORATE OF TECHNICAL EDUCATION & TRAINING, ODISHA, CUTTACK	21ADOPA1163H3Z1	JYOSHNA TRAVELS COMMUNICATION	79,897.00		797	797	Apr-23	Bhubaneswar I Circle
18	21BBNZ00014A1DW	ZILLA SWASTHYA SAMITI CUTTACK	21BCPPD3522E1Z7	RUDRA TOURS & TRAVELS	35,400.00	0	354	354	Jun-23	Bhubaneswar I Circle

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1	2	3	4	5	6	7	8	9	10	11
19	21BBNB00839G1DG	Board of Revenue	21BIVPS9298A1ZO	JAYASHREE TOURS AND TRAVELS	1,45,192.00	0	1,275.00	1,275.00	Jul-23	Bhubaneswar I Circle
20	21AAAAQ2573P1DQ	ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY	21AFMPM9010M1ZC	M/S SAMPARK CS	1,21,700.00	0	1,217.00	1,217.00	February 2022-23	Bhubaneswar II Circle
21	21BBNA05389G1D3	ASSISTANT DRUGS CONTROLLER BHUBANESWAR CIRCLE-1	21AXOPP1780D27J	HOLIDAY TOURS AND TRAVELS	30,000.00	0	300	300	March 2022-23	Bhubaneswar II Circle
22	21BBND00794D1DC	DIRECTORATE OF PUBLIC PROSECUTIONS ORISSA BHUBANESWAR	21AXOPP1780D2ZJ	HOLIDAY TOURS AND TRAVELS	25,500.00	0	255	255	March 2022-23	Bhubaneswar II Circle
23	21BBNI01141A1DO	INLAND WATERWAYS AUTHORITY OF INDIA BHUBANESWAR	21AKAPB6901H1ZX	OMM NAMAH SHIVAYA TOURS AND TRAVELS (PROP-PRASHANTA BHUYAN)	5,95,869.00	0	5,959.00	5,959.00	March 2022-23	Bhubaneswar II Circle
24	21AAAGO0158G1D2	ODISHA JOINT ENTRANCE EXAMINATION COMMITTEE	21AAZFS0111R1ZU	SMART TOURS AND TRAVELS	2,37,639.00	0	2,377.00	2,377.00	MARCH 2022-23	Bhubaneswar II Circle
25	21BBNS01573F1DI	SCHOOL AND MASS EDUCATION GOVT ORISSA	21AFMPM9010M1ZC	M/S SAMPARK TRAVELS	305738	0	3058	3058	Sep-22	Bhubaneswar II Circle
26	21BBNO00859F1DN	OFFICE OF CHIEF ARCHITECT ORISSA BHUBANESWAR	21AFDPD0536Q2ZO	Anjani Travels	180000	0	1800	1800	Jun-23	Bhubaneswar II Circle
27	21BBNO00479D1DR	ORISSA STATE HEALTH & FAMILY WELFARE SOCIETY	21AFEP6385J1Z5	AKASH TRAVELS	19800	0	198	198	Jul-23	Bhubaneswar II Circle
28	21BBNJ00459E1D3	Addl. COMMISSIONER OF COMMERCIAL TAXES BHUBANESWAR RANGE BHUBANESWAR	21ADCPJ6909J1ZP	SHIBANI TRAVELS (PROP-GAGAN BIHARI JENA)	24000	0	240	240	Jun-23	Bhubaneswar II Circle
29	21BBNI01151D1DU	THE ORISSA COUNCIL OF SPORTS	21AKAPB6901H1ZX	OMM NAMAH SHIVAYA TOURS AND TRAVELS (PROP-PRASHANTA BHUYAN)	1,99,606.00	0	1,996.00	1,996.00	Jul-23	Bhubaneswar II Circle
30	21MUMB22923F1D6	BANK OF BARODA	21AKKPP3199B2Z8	OMM TOURS AND TRAVELS	63,400.00	0	634	634	Jul-23	Bhubaneswar II Circle
31	21AAAAQ2573P1DO	ODISHA SCHOOL EDUCATION PROGRAMME AUTHORITY	21AAKFJ1323P1ZE	M/S JAYDEV TRAVELS	2,01,600.00	0	2,016.00	2,016.00	February 2022-23	Bhubaneswar III Circle
32	21BBNC00877C1DG	COMMISSIONER OF INCOME TAX(TDS)	21ABBF4008K1ZL	PK TOUR & TRAVELS	2,63,430.00	0	2,634.00	2,634.00	March 2022-23	Bhubaneswar III Circle
33	21BBND00145F1DN	DIRECTOR OF INCOME TAX (INVESTIGATION)	21ABBF4008K1ZL	PK TOUR & TRAVELS	10,58,349.00	0	10,584.00	10,584.00	March 2022-23	Bhubaneswar III Circle
34	21BBND00262D1DP	DEPARTMENT OF WATER RESOURCES GOVT. OF ORISSA	21AECPN6201L1ZU	M/S JASMIN TOURS AND TRAVELS	25,900.00	0	259	259	March 2022-23	Bhubaneswar III Circle
35	21BBNI00079C1D9	O/O PR. COMMISSIONER OF INCOME TAX-1	21ABBF4008K1ZL	PK TOUR & TRAVELS	3,92,200.00	0	3,922.00	3,922.00	March 2022-23	Bhubaneswar III Circle
36	21AAACG1209J2DG	GAIL INDIA LTD	21AAPCS4671P1ZP	SAND PEBBLES TOUR N TRAVELS (INDIA) PRIVATE LIMITED	5,88,639.00	0	5,886.39	5,886.39	MARCH 2022-23	Bhubaneswar III Circle
37	21BBNT00140A1D5	THE ODISHA STATE POLICE HOUSING AND WELFARE CORPORATION LIMITED	21AQZPM4419Q1Z1	MAA TRAVELS (PROP-RAJESH MISHRA)	254966	0	2550	2550	Jun-23	Bhubaneswar III Circle

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1	2	3	4	5	6	7	8	9	10	11
38	21BBS10555G1DJ	STATE PROJECT MANAGEMENT UNIT, ODISHA (NHP)	21AECPN6201L1ZU	M/S JASMIN TOURS AND TRAVELS	676500	0	6765	6765	Mar-23	Bhubaneswar III Circle
39	21BBS10555G1DJ	STATE PROJECT MANAGEMENT UNIT, ODISHA (NHP)	21ATAPN6587E2ZQ	LATIKA BHANDAR, LATIKA TRAVELS	350600	0	3506	3506	Mar-23	Bhubaneswar III Circle
40	21BBNO02759B1DS	O/O THE PRINCIPAL COMMISSIONER OF INCOME TAX (REAC)(AU), BHUBANESWAR	21ABBFP4008K1ZL	PK TOUR & TRAVELS	190500	0	905	1905	Jul-23	Bhubaneswar III Circle
41	21BBNO02078G1DM	ODISHA STATE HIGHER EDUCATION COUNCIL	21AJKPP4942P2ZO	CYRUS TOURS & TRAVELS	89600	0	896	896	Jul-23	Bhubaneswar III Circle
42	21BBNO01813A1D9	OFFICE OF THE EXECUTIVE ENGINEER, MEGA LIFT PROJECTS	21GFPPD8976G1ZO	DAS TRAVEL	25800	0	258	258	Jul-23	Bhubaneswar III Circle
43	21BBNO00679A1DV	ENGINEER IN CHIEF (CIVIL), ODISHA	21AECPN6201L1ZU	M/S JASMIN TOURS AND TRAVELS	318972	0	3189	3189	Jul-23	Bhubaneswar III Circle
44	21BBNO00381D1DY	ORISSA STATE BUREAU OF TEXT BOOK PREPARATION & PRODUCTION	21EXEPM0752A1Z5	OMM SAI RAM TRAVELS	33540	0	336	336	Jul-23	Bhubaneswar III Circle
45	21BBNK00431E1DD	KHURDA IRRIGATION DIVISION	21AECPN6201L1ZU	M/S JASMIN TOURS AND TRAVELS	61800	0	618	618	Jul-23	Bhubaneswar III Circle
46	21BBNM00302B1DL	Madhusudan Das Regional Academy of Financial Management	21AAKFJ1323P1ZE	M/S.JAYDEV TRAVELS	88788	0	888	888	Jul-23	Bhubaneswar III Circle
47	21BBNC00244G1DN	COMMISSIONER COMMERCIAL TAXES ORISSA CUTTACK	21AAPCS4671P1ZP	SAND PEBBLES TOUR N TRAVELS (INDIA) PRIVATE LIMITED	2,71,799.50		2,718.00	2,718.00	Sep-22	Bhubaneswar III Circle
48	21AAACB2902M1DE	BHARAT PETROLEUM CORPORATLTD	21AAPCS4671P1ZP	SAND PEBBLES TOUR N TRAVELS (INDIA) PRIVATE LIMITED	3,14,743.34	0	3,147.44	3,147.44	Jul-23	Bhubaneswar III Circle
49	21AAAAO0474F1DD	Boyanika	21ASAPS7517A1Z8	JAYA DURGA TRAVELS (PROP-ASHOK KUMAR SAHU)	67,451.42	0	675	675	March 2022-23	Bhubaneswar IV Circle
50	21AAAAAT3642C1DE	TRIBAL DEVELOPMENT CO-OPERATIVE CORPORATION OF ORISSA	21AHRPB1308G1ZY	M/s HAPPY TRAVELS	38,000.00	0	380	380	March 2022-23	Bhubaneswar IV Circle
51	21AAACO2565M1DQ	ORISSA BRIDGE AND CONSTRUCTION CORPORATION LIMITED	21BRRPD3456N1ZI	GUDU TOURS & TRAVELS	50,000.00	0	500	500	March 2022-23	Bhubaneswar IV Circle
52	21AAALM3321Q1DD	Mahila Vikas Samabaya Nigam	21ATIPM6052H1ZU	M/S SAIKRUPA TRAVELS	29,641.00	0	283	282	March 2022-23	Bhubaneswar IV Circle
53	21BBNC00877C1DG	COMMISSIONER OF INCOME TAX(TDS)	21ASAPS7517A1Z8	JAYA DURGA TRAVELS (PROP-ASHOK KUMAR SAHU)	1,46,400.00	0	1,464.00	1,464.00	March 2022-23	Bhubaneswar IV Circle
54	21BBND00852F1DH	Director of Handicrafts & Cottage Industries, Odisha	21ASAPS7517A1Z8	JAYA DURGA TRAVELS (PROP-ASHOK KUMAR SAHU)	1,06,500.00	0	1,065.00	1,065.00	March 2022-23	Bhubaneswar IV Circle

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1	2	3	4	5	6	7	8	9	10	11
55	21BBNS04989F1D0	STATE NODAL OFFICER NCD ODISHA	21ASAPS7517A1Z8	JAYA DURGA TRAVELS (PROP-ASHOK KUMAR SAHU)	21850	0	219	219	May-23, June-23	Bhubaneswar IV Circle
56	21BBNS04989F1D0	STATE NODAL OFFICER NCD ODISHA	21AHRPB1308G1ZY	M/s HAPPY TRAVELS	17400	0	174	174	Jun-23	Bhubaneswar IV Circle
57	21BBNS00350A1D3	SCIENCE & TECHNOLOGY DEPARTMENT	21ASAPS7517A1Z8	JAYA DURGA TRAVELS (PROP-ASHOK KUMAR SAHU)	102807	0	1029	1029	Jul-23	Bhubaneswar IV Circle
58	21BBNR00801D1D3	Regional Institute of Planning, Applied Economics and Statistics			26145	0	261.5	261.5	Jun-23	Bhubaneswar IV Circle
59	21BBNO02759B1DS	O/O THE PRINCIPAL COMMISSIONER OF INCOME TAX (REAC)(AU), BHUBANESWAR	21ASAPS7517A1Z8	JAYA DURGA TRAVELS (PROP-ASHOK KUMAR SAHU)	99600	0	996	996	Jul-23	Bhubaneswar IV Circle
60	21BBNO02044A1D8	ODISHA TRIBAL EMPOWERMENT AND LIVELIHOODS PROGRAMME PLUS	21AHRPB1308G1ZY	M/s HAPPY TRAVELS	46795	0	468.5	468.5	Jul-23	Bhubaneswar IV Circle
61	21BBNO01979F1DG	OPELIP	21AHRPB1308G1ZY	M/s HAPPY TRAVELS	649294.25	0	6493	6493	Jul-23	Bhubaneswar IV Circle
62	21BBNO00711E1D6	Additional Director of Health Services (TB), Odisha	21ASAPS7517A1Z8	JAYA DURGA TRAVELS (PROP-ASHOK KUMAR SAHU)	129000	0	1290	1290	Jul-23	Bhubaneswar IV Circle
63	21BBNO00479D1DR	ORISSA STATE HEALTH & FAMILY WELFARE SOCIETY	21AHRPB1308G1ZY	M/s HAPPY TRAVELS	373196	0	3732	3732	May-23	Bhubaneswar IV Circle
64	21BBND00135C1DV	DIRECTORATE OF TECHNICAL EDUCATION & TRAINING, ODISHA, CUTTACK	21ASAPS7517A1Z10	JAYA DURGA TRAVELS	1,76,638.00		1,766.00	1,766.00	Apr-23	Bhubaneswar IV Circle
65	21BBND00135C1DV	DIRECTORATE OF TECHNICAL EDUCATION & TRAINING, ODISHA, CUTTACK	21ABQPJ4742B1Z1	JENA TRAVELS	37,643.00		376	376	Apr-23	Bhubaneswar IV Circle
66	21BBND00135C1DV	DIRECTORATE OF TECHNICAL EDUCATION & TRAINING, ODISHA, CUTTACK	21ASAPS7517A1Z8	JAYA DURGA TRAVELS (PROP-ASHOK KUMAR SAHU)	2,988.00		30	30	Jul-23	Bhubaneswar IV Circle
67	21BBND00135C1DV	DIRECTORATE OF TECHNICAL EDUCATION & TRAINING, ODISHA, CUTTACK	21ABQPJ4742B1Z1	JENA TRAVELS (PROP- PRAKASH CHANDRA JENA)	37,643.00		376	376	Apr-23	Bhubaneswar IV Circle
68	21BBND00135C1DV	DIRECTORATE OF TECHNICAL EDUCATION & TRAINING, ODISHA, CUTTACK	21ASAPS7517A1Z8	JAYA DURGA TRAVELS (PROP-ASHOK KUMAR SAHU)	1,76,638.00		1,766.00	1,766.00	Apr-23	Bhubaneswar IV Circle
69	21BBNM00233C1DD	NATIONAL SKILL TRAINING INSTITUTE BHUBANESWAR	21EJKPS9379P1Z1	UNIQUE TRAVELS	1,08,944.00	0	1,089.00	1,089.00	Jun-23	Bhubaneswar IV Circle
70	21BBNT00020G1DY	SWAMI VIVEKANAND NATIONAL INSTITUTE OF REHABILITATION TRAINING AND RESEARCH	21ABQPJ4742B1Z1	JENA TRAVELS (PROP- PRAKASH CHANDRA JENA)	9,51,110.00	0	9,511.00	9,511.00	Jul-23	Bhubaneswar IV Circle
71	21BBNC00163C1DT	CENTRAL RICE RESEARCH INSTITUTE	21AEAPD3810M1Z3	TIMES TRAVELS	1,87,254.06		1,874.00	1,874.00	Jul-23	Cuttack - I Central Circle

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1	2	3	4	5	6	7	8	9	10	11
72	21BBNB00310C1D6	BIJU PATTANAIK FILM AND TELEVISION INSTITUTE OF ORISSA	21ADYPB0689D1ZN	TRAVEL POINT	52,067.00	0	521	521	Jun-23	Cuttack - I City Circle
73	21AAAGR0015H1D9	RAVENSHAW UNIVERSITY	21ADCPH1437P2ZP	HELLO TRAVELS	51,600.00	0	516	516	Aug-23	Cuttack - I East Circle
74	21BBNZ00014A1DW	ZILLA SWASTHYA SAMITI CUTTACK	21AGFPM5687C1ZJ	ARYA TRAVELS	1,61,200.00	0	1,612.00	1,612.00	Jul-23	Cuttack - I West Circle
75	21BBNR00030C1D8	RTO CUTTACK	21DRLPS2340C1Z5	MAA TARINI TRAVELS	1,86,000.00	0	1,860.00	1,860.00	Apr-23	Cuttack - I West Circle
76	21BBNO01651G1DT	ODISHA TRIBAL DEVELOPMENT SOCIETY	21DBFPP7913C1ZY	BBN Travels	55900	0	559	559	Jun-23	Cuttack II Circle
77	21BBNZ00014A1DW	ZILLA SWASTHYA SAMITI CUTTACK	21ACCF59447B1ZD	M/S SAI TRAVELS	50,200.00	0	502	502	Jun-23	Cuttack II Circle
78	21AAACH1118B1DX	HINDUSTAN PETROLEUM CORPORATION LIMITED	21BPKPS3718F1ZY	M/S MAA TRAVELS & SUPPLIERS	31,700.00	0	317	317	March 2022-23	Jagatsinghpur Circle
79	21AAACO7873L1DF	ODISHA POWER TRANSMISSION CORPORATION LIMITED	21AOMPM5841D1Z5	M/S. KONARK TOURS TRAVELS & TRANSPORTS	6,53,923.00	0	6,540.00	6,540.00	March 2022-23	Jajpur Circle
80	21BBNP00073D1DZ	PARLIAMENTARY AFFAIRS DEPARTMENT	21HFCPS5465D1ZH	CHAITANYA TRAVELS	138500	0	1385	1385	Jun-23	Jatni Circle
81	21BBNO01813A1D9	OFFICE OF THE EXECUTIVE ENGINEER, MEGA LIFT PROJECTS	21HBPPM4660B1ZR	MAA MAHESWARI TRAVELS	25800	0	258	258	Jul-23	Sambalpur - II Circle

ANNEXURE-B (CENTRALLY ASSIGNED TAXPAYER PROVIDING VEHICLE ON HIRE TO GOVERNEMENT OFFICE)											
sl no	GSTIN OF THE ORG	TRADE NAME	TRAVELLERS GSTIN	TRADE/LEGAL NAME	Amount Paid to Deductee (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	month	Jurisdiction	Enforcement Unit
1	2	3	4	5	6	7	8	9	10	11	12
1	21BBNC00877C1DG	COMMISSIONER OF INCOME TAX(TDS)	21AXCPD8373N1ZC	SHREE SAKTI TRAVELS	1,02,855.00	0	1,029.00	1,029.00	March 2022-23	Angul Circle	Angul
2	21BBNN01063G1DX	NHAI, PIU-BALASORE	21AGDPN2568F1ZO	M/S. JAGANNATH TOUR AND TRAVELS	80900	0	809	809	Jul-23	BALASORE	BALASORE
3	21AAACO5986G1DO	Odisha Lift Irrigation Corporation Limited	21EEHPP0308K1ZP	M/S GURUGOPAL TRAVELS	38,950.00	0	390	390	MARCH 2022-23	Balasore Circle	BALASORE
4	21BBNO00100C1DJ	Odisha Mining Corporation Limited	21AHSPM7415Q3ZN	A K MOHANTY TOUR AND TRAVELS	977296.01	0	9774	9774	Jul-23	Barbil Circle	Barbil
5	21BBNO00100C1DJ	Odisha Mining Corporation Limited	21AAMFG2333C1Z2	GANDHAMARDAN TRAVELS	2210255.03	0	22104	22104	Jun-23	Barbil Circle	Barbil
6	21BBND02550C1DO	O/o The Addl. Director General, DGGI, BbZU, Bhubaneswar	21BOOPB5663M1ZQ	ONG SAI GANESH TRAVELS	7,15,108.00	0	7149	7149	March 2022-23	Bhubaneswar Circle	Bhubaneswar
7	21BBNE00045D1DQ	EXECUTIVE ENGINEER RURAL WORKS ELECTRICAL DIVISION	21AARFK5916G1ZA	M/S KARAN TOURS & TRAVELS	1,55,000.00	0	1,550.00	1,550.00	March 2022-23	Bhubaneswar Circle	Bhubaneswar
8	21BBNF00024D1DT	FOOD SUPPLIES & CONSUMER WELFARE DEPARTMENT	21ALGPP6010N1Z6	M/S MAA SANTOSHI TRAVELS AND HOME SERVICE	1,41,974.00	0	1,420.00	1,420.00	March 2022-23	Bhubaneswar Circle	Bhubaneswar
9	21BBNF00025E1DQ	FINANCE DEPARTMENT, GOVERNMENT OF ODISHA	21ADZPD2409C2ZZ	KALPATARU TRAVELS	3,42,000.00	0	3,420.00	3,420.00	March 2022-23	Bhubaneswar Circle	Bhubaneswar
10	21BBNH00050B1DR	HEALTH & FAMILY WELFARE DEPARTMENT, ORISSA SECRETARIAT	21ALGPP6010N1Z6	M/S MAA SANTOSHI TRAVELS AND HOME SERVICE	2,06,700.00	0	2,075.00	2,075.00	March 2022-23	Bhubaneswar Circle	Bhubaneswar
11	21AAACO2570J1DZ	ODISHA STATE CIVIL SUPPLIES CORPORATION LIMITED	21ALGPP6010N1Z6	M/S MAA SANTOSHI TRAVELS AND HOME SERVICE	3,20,680.00	0	3,206.80	3,206.80	MARCH 2022-23	Bhubaneswar Circle	Bhubaneswar
12	21AAACO3579M1DI	ORISSA TOURISM DEVELOPMENT CORPORATION LIMITED	21BRQPP8566C1ZH	MODERN TRAVELS	93,450.00	0	935	935	MARCH 2022-23	Bhubaneswar Circle	Bhubaneswar

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1	2	3	4	5	6	7	8	9	10	11	12
13	21AAAC05986G1D0	Odisha Lift Irrigation Corporation Limited	21ALGPP6010N1Z6	M/S MAA SANTOSHI TRAVELS AND HOME SERVICE	1,18,800.00	0	1,188.00	1,188.00	MARCH 2022-23	Bhubaneswar I Circle	Bhubaneswar
14	21AAAC05986G1D0	Odisha Lift Irrigation Corporation Limited	21CKAPM0258E1Z5	MISHRA TRAVEL AGENCY	21,900.00	0	219	219	MARCH 2022-23	Bhubaneswar I Circle	Bhubaneswar
15	21BBNT00141B1D2	DIRECTOR TEXT BOOK PRODUCTION & MARKETING	21ADQP53609E2ZL	MUKTA TRAVELS	37917	0	379	379	May-23	Bhubaneswar I Circle	Bhubaneswar
16	21BBNS10555G1D1	STATE PROJECT MANAGEMENT UNIT, ODISHA (NHP)	21EXCPM1433C1Z7	MAA SUBARNA TRAVELS	284900	0	2849	2849	Mar-23	Bhubaneswar I Circle	Bhubaneswar
17	21BBNS05382G1D9	SUPERINTENDENT OF POLICE STF CID CB, BHUBANESWAR	21ALGPP6010N1Z6	M/S MAA SANTOSHI TRAVELS AND HOME SERVICE	261000	0	2610	2610	Jun-23	Bhubaneswar I Circle	Bhubaneswar
18	21BBNP00204B1DE	PROJECT ENGINEER(PUBLIC HEALTH DIVISION) ORISSA STATE HOUSING BOARD	21ADZPD2409C2ZZ	kalpataru Travels	37000	0	370	370	Jul-23	Bhubaneswar I Circle	Bhubaneswar
19	21BBNP00073D1D2	PARLIAMENTARY AFFAIRS DEPARTMENT	21BMJPK7455F3Z1	SITARA TRAVELS	30432	0	304	304	Jun-23	Bhubaneswar I Circle	Bhubaneswar
20	21BBNO01901E1D4	CGST & CX BBSR-II DIVISION	21BOOPB5663M1ZQ	ONG SAI GANESH TRAVELS	352400	0	3524	3524	Jul-23	Bhubaneswar I Circle	Bhubaneswar
21	21BBNO00968C1DR	OFFICE OF THE DIRECTOR OF CENSUS OPERATIONS ORISSA	21FWGPP53729P1ZW	SMART CITY TOURS & TRAVELS	52381	0	524	524	Jun-23	Bhubaneswar I Circle	Bhubaneswar
22	21BBNO00679A1DV	ENGINEER IN CHIEF (CIVIL), ODISHA	21ADZPD2409C2ZZ	KALPATARU TRAVELS	39800	0	398	398	Jul-23	Bhubaneswar I Circle	Bhubaneswar
23	21BBNO00285F1DR	ORISSA STATE DISASTER MITIGATION AUTHORITY	21DDZP53402K1Z6	OMM SAI TOURS & TRAVELS	109853	0	1098	1098	Jun-23	Bhubaneswar I Circle	Bhubaneswar
24	21BBNO00284E1DU	ORISSA SECRETARIAT (FOREST & ENVY)	21ADZPD2409C2ZZ	KALPATARU TRAVELS	77805	0	779	779	Jul-23	Bhubaneswar I Circle	Bhubaneswar
25	21BBNK00498B1D0	KHADI AND VILLAGE INDUSTRIES COMMISSION	21ALGPP6010N1Z6	M/S MAA SANTOSHI TRAVELS AND HOME SERVICE	88950	0	890	890	May-23	Bhubaneswar I Circle	Bhubaneswar
26	21BBNM00302B1DI	Madhusudan Das Regional Academy of Financial Management	21ADZPD2409C2ZZ	KALPATARU TRAVELS	43700	0	437	437	Jul-23	Bhubaneswar I Circle	Bhubaneswar

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1	2	3	4	5	6	7	8	9	10	11	12
27	21BBNI00347E1DA	INCOME TAX APPELLATE TRIBUNAL CUTTACK BRANCH	21BOOPB5663M1ZQ	ONG SAI GANESH TRAVELS	41,190.00		404	404	Apr-23	Bhubaneswar I Circle	Bhubaneswar
28	21BBNI00347E1DA	INCOME TAX APPELLATE TRIBUNAL CUTTACK BRANCH	21BOOPB5663M1ZQ	ONG SAI GANESH TRAVELS	41,190.00		404	404	Mar-23	Bhubaneswar I Circle	Bhubaneswar
29	21BBNO00331C1DA	OFFICE OF THE ASST COMMISSIONER CENTRAL EXCISE & CUSTOMS	21BOOPB5663M1ZQ	ONG SAI GANESH TRAVELS	99,098.00	0	990	990	Jul-23	Bhubaneswar I Circle	Bhubaneswar
30	21BBNC00059D1DO	CHIEF COMMISSIONER OF INCOME TAX	21CLLP51649M1ZN	P K TOUR & TRAVELS PROP.PRAMOD KUMAR SWAIN	97,617.00	0	976	976	March 2022-23	Bhubaneswar II Circle	Bhubaneswar
31	21AAACB4146P2DZ	BHARAT HEAVY ELECTRICALS LTD	21ALVPB6461G1Z5	SIDHARTH TRAVELS (PROP-SIDHARTH BARIK)	90,200.00	0	902	902	MARCH 2022-23	Bhubaneswar II Circle	Bhubaneswar
32	21BBNT00141B1D2	DIRECTOR TEXT BOOK PRODUCTION & MARKETING	21BXTPM6682H1ZY	M/S MANASWINI TOURS AND TRAVELS	61947	0	619	619	Jun-23	Bhubaneswar II Circle	Bhubaneswar
33	21BBNT00140A1D5	THE ODISHA STATE POLICE HOUSING AND WELFARE CORPORATION LIMITED	21AMJPM6426D2ZC	SHANTI TOURS AND TRAVELS	51726	0	517	517	Jun-23	Bhubaneswar II Circle	Bhubaneswar
34	21BBNT00140A1D5	THE ODISHA STATE POLICE HOUSING AND WELFARE CORPORATION LIMITED	21BZYPP3420R1ZN	SRADHA TRAVELS	35904	0	359	359	Jun-23	Bhubaneswar II Circle	Bhubaneswar
35	21BBNO00285F1DR	ORISSA STATE DISASTER MITIGATION AUTHORITY	21AMJPM6426D2ZC	SHANTI TOURS AND TRAVELS	53100	0	531	531	Jul-23	Bhubaneswar II Circle	Bhubaneswar
36	21BBNO01813A1D9	OFFICE OF THE EXECUTIVE ENGINEER, MEGA LIFT PROJECTS	21AIOPD2490D1ZP	ODESSEY TOUR AND TRAVELS	108600	0	1086	1086	Jul-23	Bhubaneswar III Circle	Bhubaneswar
37	21BBNO00617B1D7	ORISSA INDUSTRIAL INFRASTRUCTURE DEVELOPMENT	21EOJPS0893L1ZF	MAA MANGALA TOUR & TRAVELS	40,000.00	0	400	400	Jul-23	Bhubaneswar III Circle	Bhubaneswar
38	21AAECB3275H1D9	CAPITAL REGION URBAN TRANSPORT	21AAGCN0941E1Z1	NARBADA TRAVELS PRIVATE LIMITED	2,99,217.00	0	2,993.00	2,993.00	March 2022-23	Bhubaneswar IV Circle	Bhubaneswar

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39	21AAHAM7592F1DR	MO SCHOOL ABHIYAN PARICHALANA SANGATHAN	21AFTPD1363D2ZW	NIRUPAMA TRAVELS	1,52,979.00	0	1,530.00	1,530.00	March 2022-23	Bhubaneswar IV Circle	Bhubaneswar
40	21BBNT00140A1D5	THE ODISHA STATE POLICE HOUSING AND WELFARE CORPORATION LIMITED	21DGWPB8490J1ZW	JAY JAGANNATH TRAVEL AGENCY	37638	0	376	376	Jun-23	Bhubaneswar IV Circle	Bhubaneswar
41	21BBNO01651G1DT	ODISHA TRIBAL DEVELOPMENT SOCIETY	21BUQPD0767C1Z0	PRARAMV TOURS & TRAVELS	66600	0	666	666	Jun-23	Bhubaneswar IV Circle	Bhubaneswar
42	21MUMB22923F1D6	BANK OF BARODA	21AATPD1006A12P	Kalinga Trade & Travels	1,19,300.00	0	1,193.00	1,193.00	Jun-23	Bhubaneswar IV Circle	Bhubaneswar
43	21BBNO00111G1D8	ORISSA PUBLIC SERVICE COMMISSION	21AAEC55748J1Z8	SWOSTI TRAVELS & EXPORTS (P) LTD.	11,752.00		118	118	May-23	Bhubaneswar-II Circle	Bhubaneswar
44	21BBND00135C1DV	DIRECTORATE OF TECHNICAL EDUCATION & TRAINING, ODISHA, CUTTACK	21AATPD6431D2Z3	DAS TOUR & TRAVELS	5,826.00	0	58	58	Jan-23	Cuttack - I Central Circle	Cuttack
45	21BBNS02646A1DS	UPERINTENDENT OF POLICE, POLICE MOTOR TRANSPORT, ODISHA,	21ABJF55437P1ZP	SHREE AMBIKA AUTO STORES	8,06,112.00		8,226.00	8,226.00	Mar-19	Cuttack - I Central Circle	Cuttack
46	21BBNC01168G1DE	CHIEF DISTRICT VETERINARY OFFICER, CUTTACK	21EEBPM2623Q1ZG	MAA BRAHMANIDEVI TRAVELS	1,92,900.00		608	608	Mar-23	Cuttack - I Central Circle	Cuttack
47	21BBNR00030C1D8	RTO CUTTACK	21BKLP5706M1ZY	MAHIMA TRAVELS	1,24,000.00	0	1,240.00	1,240.00	Apr-23	Cuttack - I Central	Cuttack
48	21BBNV00036B1DW	S.C.B DENTAL COLLEGE & HOSPITAL CUTTACK	21AAPFD1257P1Z6	DAS TRAVELS	32,000.00	0	320	320	Jul-23	Cuttack II Circle	Cuttack
49	21BBNO00617B1D7	ORISSA INDUSTRIAL INFRASTRUCTURE DEVELOPMENT	21BTMPB2267A1ZD	M/S MAA TARINI TRAVELS	30,500.00	0	305	305	Jul-23	Cuttack II Circle	Cuttack
50	21AABAA4184D1DN	ACHARYA HARIHAR REGIONAL CENTRE FOR CANCER RESEARCH & TREATMENT SOCIETY	21FPRPS5688D1ZA	SAMIR TRAVELS	51,870.00	0	1,036.00	1,036.00	Jul-23	Cuttack II Circle	Cuttack
51	21DBNF00019F1DM	EXECUTIVE ENGINEER CIVIL, FISHERY ENGINEERING DIVISION CUTTACK	21CPWPM7833J17A	MADELI TRAVELS	20,000.00	0	200	200	Jun-23	Cuttack II Circle	Cuttack

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1	2	3	4	5	6	7	8	9	10	11	12
52	21AAAC05986G1D0	Odisha Lift Irrigation Corporation Limited	21KYTPS4699G1ZE	M/s. BINDAS TOURS & TRAVELS	65,700.00	0	657	657	MARCH 2022-23	Dhenkanal Circle	Anugul
53	21BBND00249E1DK	D.G. AND I.G. OF POLICE ORISSA CUTTACK	21AIJPP7036Q2ZQ	GALAXY TOUR AND TRAVELS	2,84,000.00		2,840.00	2,840.00	Jun-23	Ganjam - I Circle	Berhampur
54	21BBND00249E1DK	D.G. AND I.G. OF POLICE ORISSA CUTTACK	21AIJPP7036Q2ZQ	GALAXY TOUR AND TRAVELS	1,42,000.00		1,420.00	1,420.00	Mar-23	Ganjam - I Circle	Berhampur
55	21AABAA4184D1DN	ACHARYA HARIHAR REGIONAL CENTRE FOR CANCER RESEARCH & TREATMENT SOCIETY	21DWWP55801J1Z1	M/S SAHOO TRAVELS	25,935.00	0	518	518	Jul-23	Jagatsinghpur Circle	Paradeep
56	21BBNO00100C1D1	Odisha Mining Corporation Limited	21AANFD0803B2ZA	DAITARI TOUR & TRAVELS	3569164	0	36168	36168	Jul-23	Keonjhar Circle	Barbil
57	21BBNT00140A1D5	THE ODISHA STATE POLICE HOUSING AND WELFARE CORPORATION LIMITED	21ABTPL6034D2ZU	MAA KOTHARI TRAVELS	58800	0	588	588	Jun-23	Malkangiri Circle	Rayagada
58	21BBNE00196A1DK	EXECUTIVE ENGINEER R.W.S & S DIVISION	21EWSPB6741R1ZW	JAY JAGANNATH TOUR AND TRAVELS	91,800.00	0	918	918	March 2022-23	Mayurbhanj Circle	Baripada
59	21AAAC05986G1D0	Odisha Lift Irrigation Corporation Limited	21CTUPM7668H1Z0	PRAMILA TRAVELS	16,900.00	0	169	169	MARCH 2022-23	Mayurbhanj Circle	Baripada
60	21AAAC05986G1D0	Odisha Lift Irrigation Corporation Limited	21FQRPM1363L1ZH	M/S AARADHYA TRAVELS	65,700.00	0	657	657	MARCH 2022-23	Mayurbhanj Circle	Baripada
61	21BBND00249E1DK	D.G. AND I.G. OF POLICE ORISSA CUTTACK	21AYGPS2791C1ZK	CHINU TRAVELS	13,65,226.00		13,652.00	13,652.00	Jul-23	Sambalpur - I Circle	Sambalpur
62	21BBND00249E1DK	D.G. AND I.G. OF POLICE ORISSA CUTTACK	21AYGPS2791C1ZK	CHINU TRAVELS	13,65,230.00		13,653.00	13,653.00	Jun-23	Sambalpur - I Circle	Sambalpur